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THE INFLUENCE OF IDR0.00 TARIFF SERVICE APPLICATIONS AND INFLATION 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 aims to improve the accuracy of planning Non-Tax State Revenue (NTSR) at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency by examining the effects of sectoral policies and macroeconomic conditions. Previous studies have tended to focus on the technical aspects of NTSR management, without considering the linkage between service policies particularly services with a zero tariff (IDR 0.00) and macroeconomic variables. Using the volume of zero-tariff (IDR 0.00) service applications as a proxy for sectoral policy and inflation as a macroeconomic indicator, this study employs a sequential explanatory mixed-methods design. Quantitative analysis is conducted through multiple linear regression on monthly time-series data for the period 2018–2023, which is subsequently complemented by qualitative analysis through semi-structured interviews supported by interviews with six internal informants. The findings indicate that zero-tariff service policies have a statistically significant effect on the realization of NTSR, while inflation does not exhibit a significant effect.

Keywords: Non-Tax State Revenue; IDR0.00 Tariff; Inflation; land-related services

ABSTRAK

Penelitian ini bertujuan untuk meningkatkan akurasi perencanaan Penerimaan Negara Bukan Pajak (PNBP) di Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional dengan mengkaji pengaruh kebijakan sektoral dan kondisi makroekonomi. Kajian terdahulu cenderung menitikberatkan pada aspek teknis pengelolaan PNBP, tanpa memperhatikan keterkaitan kebijakan layanan khususnya layanan dengan penetapan tarif Rp0,00 dengan variabel makroekonomi. Dengan menggunakan volume permohonan layanan bertarif nol (Rp0,00) sebagai proksi kebijakan sektoral dan inflasi sebagai indikator makroekonomi, penelitian ini menerapkan desain metode campuran *sequential explanatory*. Analisis kuantitatif dilakukan melalui regresi linier berganda terhadap data runtut waktu bulanan selama periode 2018–2023, yang selanjutnya dilengkapi dengan analisis kualitatif melalui wawancara semi-terstruktur yang didukung oleh 6 informan internal. Hasil penelitian menunjukkan bahwa kebijakan layanan bertarif nol berpengaruh signifikan secara statistik terhadap capaian PNBP, sementara inflasi tidak menunjukkan pengaruh yang signifikan.

Kata Kunci: NTSR; Tarif Rp0,00; Inflasi; Pelayanan Pertanahan

INTRODUCTION

During the 2018–2023 period, the performance of Non-Tax State Revenue (NTSR) within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (the Ministry of ASP/NLA) demonstrated relatively high achievement; however, it was accompanied by a persistent key issue, namely fluctuating deviations between targets and realizations. Inaccuracies in planning are reflected in the occurrence of negative deviations in certain years and substantial positive deviations in subsequent periods, including in the monthly projections for 2023, where deviations remained relatively large. This condition indicates that the NTSR planning approach has not yet been optimal, as it continues to rely heavily on historical data and has not fully integrated sectoral policy factors and macroeconomic assumptions.

On the other hand, prior studies have generally examined NTSR in a partial manner, focusing on specific internal or external factors, and have not comprehensively integrated sectoral policy and macroeconomic dynamics within the context of technical ministries. Moreover, the application of mixed methods approaches particularly the Sequential Explanatory design in NTSR studies remains very limited, thereby constraining the ability to provide a holistic understanding from both quantitative and qualitative perspectives.

Based on these gaps, this study aims to: (1) quantitatively analyze the influence of sectoral policy variables and macroeconomic factors on NTSR performance; (2) qualitatively explore stakeholders' perceptions of these factors; and (3) integrate both approaches in order to improve the accuracy of NTSR planning.

The contribution of this study lies in strengthening the analytical framework for NTSR through the integration of quantitative and qualitative approaches, as well as the incorporation of sectoral policy perspectives and macroeconomic variables. Accordingly, this research is expected to generate more comprehensive and contextually grounded recommendations to enhance the accuracy, effectiveness, and overall quality of the Ministry of ASP/NLA planning, particularly within the Ministry of ASP/NLA.

LITERATURE REVIEW

Institutional Economics Theory

From an institutional theory perspective, the IDR0.00 tariff policy in land services can be understood as a regulatory instrument designed to shape user behavior while simultaneously strengthening the legitimacy of public policy. Regulations that eliminate service fees function as formal mechanisms that alter incentive structures, thereby encouraging greater access to and participation in public services. Empirical studies indicate that the removal of service fees by the government significantly increases service utilization by reducing financial barriers and broadening access for vulnerable groups (Calhoun et al., 2018; Hangoma et al., 2018). In the context of NTSR within the Ministry of ASP/NLA, the zero-tariff policy not only reflects the distributive function of the state but also plays a role in fostering institutional legitimacy through perceptions of fairness and ease of access to land services. This legitimacy may encourage an increase in service applications, which in turn has the potential to affect NTSR performance, albeit not through direct revenue generation from the services concerned.

Furthermore, institutional theory explains that regulatory changes such as the IDR0.00 tariff policy influence user behavior and produce consequences for fiscal outputs. The elimination of tariffs stimulates an increase in service volume (the uptake effect) and may also trigger a shift in public preference from alternative services toward those provided by the government (the switching effect) (Hangoma et al., 2018). Other findings suggest that zero-tariff policies substantially enhance the use of public facilities, particularly among low-income groups, due to their relatively higher sensitivity to price (Calhoun et al., 2018; Hangoma et al., 2018). In the NTSR context, the increase in applications for zero-tariff services reflects a rational response to the institutional incentives established by the government. Nevertheless, its impact on NTSR performance is indirect and contingent upon the balance between the increased volume of free services and the contribution of other paid services, as well as the institution's capacity to efficiently manage the surge in demand.

Imposition of the IDR0.00 Tariff

To provide greater flexibility in the management of NTSR, the government established a policy on the imposition of a IDR0.00 tariff as stipulated in Article 24 of Government Regulation No. 69 of 2020. This provision allows for the application of a zero-rupiah or zero-percent tariff on certain types of NTSR based on social, economic, and governmental policy considerations. The determination of such tariffs is carried out through a Ministerial Regulation or Regulation issued by the Head of a Government Agency after obtaining approval from the Minister of Finance, thereby reflecting an adaptive approach in state revenue management (Divina et al., 2023).

Inflation

Inflation is an economic phenomenon characterized by a general and continuous increase in the prices of goods and services over a given period. This rise in prices leads to a decline in the purchasing power of money, meaning that a unit of currency buys fewer goods than before. The inflation rate is typically measured through the annual percentage change in the Consumer Price Index (CPI), which reflects the movement of prices for goods and services over time (Nalyanya et al., 2020; Sasono, 2020). Inflation does not merely reflect price increases for one or two commodities; rather, it encompasses broad and systemic changes in prices across the economy.

Building on the analyses of Buthelezi (2025), as well as the contributions of Barrios et al. (2010), Ghosh et al. (2013), and Baker et al. (2016) in the study of fiscal consolidation and related concepts, scholars have emphasized the importance of further developing inflation-related frameworks. Such advancement is necessary to address empirical gaps regarding the effectiveness of fiscal consolidation, refine the definition of fiscal space, and integrate the various factors influencing economic stability. This approach is considered crucial for strengthening both the theoretical and practical foundations of fiscal and monetary policy formulation, enabling them to be more responsive and comprehensive.

Operationally, the variable "number of zero-tariff (IDR 0.00) service applications" in this study is defined as the total number of service requests submitted to the Ministry of ASP/NLA that are subject to a zero-fee charge on a monthly basis. This variable reflects both the level of public utilization of the policy and the intensity of sectoral policy implementation. Its selection as a policy proxy is grounded in public administration perspectives, which emphasize that the success of policy implementation can be observed through service outputs and the degree of public engagement. As noted in Addawiyah et al., (2025), higher service volumes indicate more effective policy implementation.

Within the fiscal theory framework, the zero-tariff policy can be positioned as a form of incentive aimed at stimulating economic activity and improving access to services. Such tariff-based incentives have been shown to generate positive effects on macroeconomic variables, albeit often in the short term (Mohammad et al., 2021). Meanwhile, inflation affects government revenue performance through changes in purchasing power and the real value of revenue. Several empirical studies demonstrate that inflation significantly influences tax revenue and tends to exert a negative effect when it rises substantially (Ahmad et al., 2023).

Furthermore, international evidence suggests that inflation shocks may temporarily increase nominal government revenue, as income tends to adjust in line with rising prices; however, this effect is not necessarily sustainable and depends on fiscal conditions as well as inflation expectations (Garcia-Macia, 2023). Accordingly, from a conceptual standpoint, both the number of zero-tariff service applications and inflation possess a strong theoretical foundation for explaining variations in NTSR performance, either through the mechanisms of sectoral policy implementation or broader macroeconomic dynamics.

RESEARCH METHODS

This study employs a Sequential Explanatory Mixed Methods approach, which combines quantitative and qualitative methods in a sequential manner. The Sequential Explanatory Mixed Methods design involves the initial collection and analysis of quantitative data, followed by the collection of qualitative data to provide deeper explanations of the quantitative findings. The quantitative phase typically serves as the primary focus; however, the qualitative phase may reveal additional significant insights. Integration between methods may occur at various stages of the research process, and this design supports the purposes of complementarity and initiation as proposed by Greene et al. (1989). One of the key strengths of this design lies in its relative ease of planning, implementation, and reporting (Barnes, 2019).

The initial stage consists of quantitative analysis using secondary monthly time-series data for the period 2018–2023 related to the number of service file submissions for the IDR0.00 tariff, inflation, and NTSR performance. The data are analyzed using multiple linear regression to identify the partial effects of the number of service file submissions for the IDR0.00 tariff and inflation on NTSR performance. Data collection is conducted through documentation from official sources, including the Ministry of ASP/NLA, Statistics Indonesia, and the Ministry of Finance.

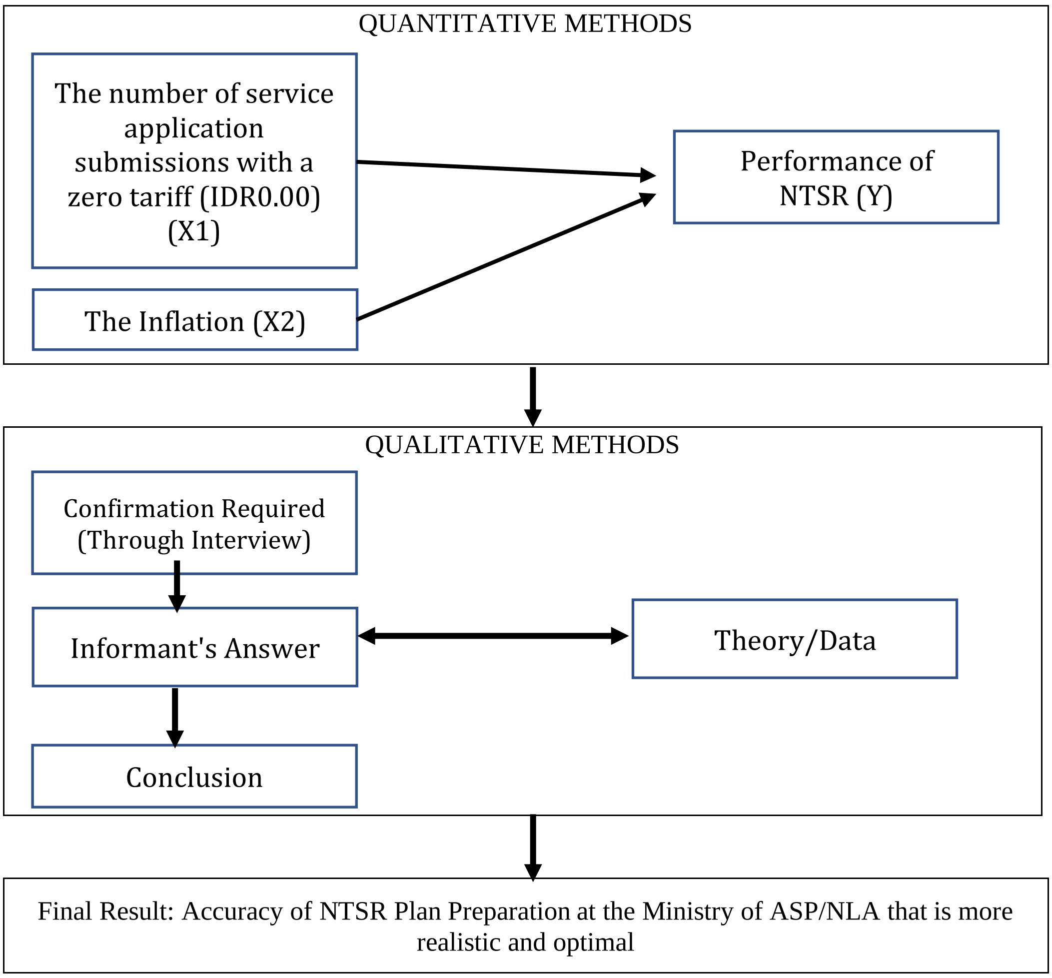

Figure 2. Research Model

The qualitative phase is conducted to deepen and validate the quantitative findings through semi-structured interviews with six informants from the Bureau of Finance and State-Owned Assets and the Bureau of Planning and Cooperation at the Ministry of ASP/NLA. The interviews were carried out online using an interview guide developed based on the results of the quantitative analysis. In this phase, the researcher acts as the primary instrument, aiming to obtain a more comprehensive understanding of the dynamics of NTSR management. This approach enables data triangulation and offers deeper interpretative insights into the phenomenon under study, allowing for a more holistic understanding of the influence of the number of service file submissions for the IDR0.00 tariff and inflation on NTSR performance.

Data analysis is conducted comprehensively through both quantitative and qualitative approaches. The quantitative component involves grouping and tabulating data based on variables and respondent characteristics, followed by classical assumption tests including linearity, normality, multicollinearity, autocorrelation, and heteroscedasticity to ensure the validity of the multiple linear regression model employed. This model aims to identify the direction and strength of the relationship between the independent variables namely the number of service file submissions for the IDR0.00 tariff and inflation and NTSR performance. The mathematical formulation of the multiple linear regression model used in this study is as follows:

$Y = a + b_1X_1 + b_2X_2 + e$

Where:

Y	= Performance of NTSR
a	= Constant
b1-b2	= Regression coefficient
X_1	= The number of service application submissions with a zero tariff (IDR0.00)
X_2	= The Inflation
e	= Error

Prior to conducting the multiple linear regression analysis, this study performed a series of classical assumption tests to ensure that the regression model satisfied the required statistical assumptions and produced valid parameter estimates. The tests included assessments of linearity, residual normality, and multicollinearity. The linearity test was conducted to verify that the relationships between the independent variables namely, the number of applications for the IDR 0.00 tariff service and inflation and the dependent variable, represented by NTSR performance, were linear in nature. The residual normality test was employed to determine whether the regression residuals were normally distributed, while the multicollinearity test was used to assess the presence of high correlations among the independent variables included in the model. The evaluation criteria were based on significance values, Tolerance values, and Variance Inflation Factor (VIF) statistics in accordance with established statistical standards.

In addition, heteroskedasticity and autocorrelation tests were performed. The heteroskedasticity test employed the Glejser method to examine whether the variance of the residuals remained constant across all observations. The model was considered free from heteroskedasticity when the significance value of each independent variable exceeded 0.05. Given that this study utilized monthly time-series data spanning the period from 2018 to 2023, an autocorrelation test was conducted using the Durbin–Watson statistic to detect potential serial correlation among residuals across observation periods. If all classical assumptions were satisfied, multiple linear regression analysis could then be applied to evaluate more accurately and reliably the effects of the number of applications for the IDR 0.00 tariff service and inflation on NTSR performance.

Furthermore, hypothesis testing is conducted both partially through the t-test, which evaluates the significance of each independent variable on the dependent variable, and through the calculation of the coefficient of determination (R^2) to measure the extent to which the independent variables explain the variation in the dependent variable. On the other hand, the qualitative approach is applied through the analysis of interview supported by interviews with six internal informants of the Ministry of ASP/NLA. These qualitative data are analyzed using the Miles and Huberman model which includes data reduction, data display, and conclusion drawing as an effort to strengthen and complement the quantitative findings, thereby producing a deeper and more holistic understanding of the phenomenon under study.

This study adopts a Sequential Explanatory Mixed Methods design, in which the qualitative phase is developed based on the findings generated from the quantitative phase. In this approach, qualitative inquiry functions as a follow-up stage intended to explain, enrich, and provide deeper interpretations of the statistical results obtained from the quantitative analysis. The initial quantitative phase employs multiple linear regression analysis to examine the effects of the number of applications for the IDR 0.00 tariff service and inflation on NTSR performance. The analysis provides information on the direction and magnitude of the relationships between the independent and dependent variables, the statistical significance of each predictor, and the explanatory power of the regression model as represented by the coefficient of determination (R^2).

The results of the quantitative analysis subsequently serve as the foundation for developing the semi-structured interview protocol used in the qualitative phase. Specifically, interview questions are formulated based on the regression findings to ensure a direct connection between the two stages of the research. For example, if the number of applications for the IDR 0.00 tariff service is found to significantly influence NTSR performance, interviews are directed toward exploring the mechanisms underlying this relationship, its implications for revenue realization, and the mitigation measures implemented by the Ministry of ASP/NLA. Conversely, if inflation demonstrates a weak or statistically insignificant effect, the interviews focus on identifying empirical conditions that may explain why inflation does not constitute a dominant determinant of NTSR target achievement. Furthermore, when the regression model exhibits a relatively low coefficient of determination, interviews are utilized to uncover additional factors beyond those included in the model that may affect NTSR performance according to the perspectives of the informants.

The integration of quantitative and qualitative findings is carried out during the interpretation stage through a process of connecting and merging evidence from both datasets. In this regard, the qualitative findings are used to validate and clarify the statistical results, provide explanations for the observed relationships among variables, and identify contextual factors that cannot be adequately captured through quantitative methods alone. Moreover, the qualitative insights contribute to the formulation of more comprehensive and context-sensitive recommendations regarding the establishment and achievement of NTSR targets within the Ministry of ASP/NLA. Through this integrative process, the study generates a more holistic understanding of how applications for the IDR 0.00 tariff service and inflation influence NTSR performance, combining statistical evidence with the practical experiences and perspectives of NTSR administrators.

ANALYSIS AND DISCUSSION

Analysis Quantitative Method

Prior to conducting the regression analysis, a series of classical assumption tests were performed to ensure that the regression model satisfied the necessary statistical requirements, thereby enabling the estimation results to be considered valid and interpreted accurately. The tests included assessments of linearity, normality, multicollinearity, heteroscedasticity, and autocorrelation.

Based on the results of the linearity test presented in Table 2, the relationship between the number of service application submissions with a zero tariff (IDR0.00) (X_1) and NTSR performance (Y) yielded a significance value of 0.477, while the relationship between inflation (X_2) and NTSR performance (Y) produced a significance value of 0.101. Significance values exceeding 0.05 in the linearity test indicate the absence of a significant deviation from linearity. Therefore, it can be concluded that the relationships between each independent variable and the dependent variable are linear and satisfy the linearity assumption.

Subsequently, the normality of the residuals was examined using the Kolmogorov–Smirnov test (or the Shapiro–Wilk test, depending on the method employed in the study). The results revealed a significance value of 0.200. Since this value is greater than the 0.05 significance level, the residuals can be considered normally distributed. Accordingly, the normality assumption of the regression model was satisfied.

Multicollinearity was assessed by examining the Variance Inflation Factor (VIF) values. The results indicated that both X_1 and X_2 had VIF values of 1.000. VIF values that are substantially below the commonly accepted threshold of 10 suggest the absence of strong correlations among the independent variables. Therefore, the regression model can be regarded as free from multicollinearity issues.

Heteroscedasticity was tested using the Glejser method by regressing the absolute residual values on the independent variables. The results showed significance values of 0.891 for X_1 and 0.826 for X_2. As all significance values exceeded 0.05, it can be concluded that the residual variance remained constant, indicating the absence of heteroscedasticity. Consequently, the homoscedasticity assumption was fulfilled.

Furthermore, autocorrelation was examined using the Durbin–Watson statistic. Initial testing indicated the presence of autocorrelation; therefore, the model was refined through a two-stage Cochrane–Orcutt procedure. Following the transformation process, a Durbin–Watson value of 2.166 was obtained. This value is close to 2, indicating the absence of both positive and negative autocorrelation in the regression model. Thus, it can be concluded that the model satisfies the assumption of no autocorrelation.

Overall, the results of the classical assumption tests demonstrate that the regression model employed in this study meets all the required statistical assumptions, including linear relationships among variables, normally distributed residuals, the absence of multicollinearity, homoscedastic residuals, and no autocorrelation. Given that all assumptions have been satisfied, the regression model is considered appropriate for analyzing the effects of the number of service application submissions with a zero tariff (IDR0.00) and inflation on NTSR performance within the Ministry of ASP/NLA.

Table 2. Results of Classical Assumption Tests

Classical Assumption Test	Variable Tested	Significance Value / Statistic	Interpretation
Linearity Test	X_1–Y	0.477	Linear
Linearity Test	X_2–Y	0.101	Linear
Normality Test (Residual)	Residual Regression Model	0.200	Normally Distributed
Multicollinearity Test	X_1	VIF = 1.000	No Multicollinearity
Multicollinearity Test	X_2	VIF = 1.000	No Multicollinearity
Heteroscedasticity Test (Glejser)	X_1	0.891	No Heteroscedasticity
Heteroscedasticity Test (Glejser)	X_2	0.826	No Heteroscedasticity
Autocorrelation Test (Durbin–Watson)	Regression Model	DW = 2.166	No Autocorrelation

Source: Processed by Researcher

This study employed multiple linear regression analysis to examine the effects of the number of service application submissions with a zero tariff (IDR0.00) (X_1) and the inflation rate (X_2) on NTSR performance (Y). The analysis was conducted using 72 observations (n = 72) and processed with SPSS version 26.

To account for differences in measurement scales among variables, the effects of the independent variables were interpreted using standardized regression coefficients (standardized beta coefficients). The use of standardized beta coefficients allows for meaningful comparisons of the relative contributions of independent variables despite differences in their units of measurement.

Based on the analysis, the standardized regression equation is expressed as follows:
$Y = 0.725X_1 + 0.095X_2$

Table 3. Results of Multiple Linear Regression Analysis (Standardized Coefficients)

Variable	Standardized Beta
X_1 (IDR 0.00 Tariff Service)	0.725
X_2 (Inflation)	0.095

Source: Processed by Researcher

For additional reference, the unstandardized regression results indicate a model constant of 22,517,737,453.67, while the regression coefficients for the implementation of the IDR 0.00 tariff service and inflation were 5,575,778.05 and 151,976,664.91, respectively. Nevertheless, the discussion of the relative influence of the independent variables in this study focuses on the standardized beta coefficients in order to avoid bias arising from differences in measurement units.

The interpretation of the independent variables in this study is based on standardized beta coefficients, following the recommendation of Ghozali (2018) that standardization is necessary when independent variables differ substantially in their measurement units and scales, including transformed variables and variables measured on relatively large scales. By employing standardized coefficients, the effects of measurement-unit differences can be minimized, allowing for a more objective comparison of the relative contribution of each predictor.

This approach is further supported by Hair et al. (2019), who argue that standardized coefficients are useful for identifying the most influential variable within a regression model. Similarly, Nieminen (2022) notes that beta coefficients function as measures of effect size, enabling consistent comparisons across variables despite differences in their units of measurement. Moreover, Jenkins-Smith et al. (2024) emphasize that standardization is particularly important in regression analysis because variables are often measured on different scales, making direct comparisons difficult without prior normalization. Therefore, the use of standardized beta coefficients provides a more reliable basis for assessing the relative influence of each independent variable on the dependent variable.

The standardized beta coefficient of 0.725 for the number of service application submissions with a zero tariff (IDR0.00) indicates a relatively strong positive effect on NTSR performance. Meanwhile, inflation exhibited a standardized beta coefficient of 0.095, suggesting a positive relationship, albeit with a substantially smaller effect compared to the IDR 0.00 tariff service variable.

Hypothesis testing at the individual variable level was conducted using the t-test at a 5% significance level. As presented in Table 4, the variable representing the number of applications submitted under the IDR 0.00 tariff service scheme yielded a t-statistic of 8.840 with a significance level of 0.000. Since the significance value was below 0.05, the null hypothesis (H_0) was rejected and the alternative hypothesis (H_1) was accepted. Therefore, the implementation of the IDR 0.00 tariff service policy has a positive and statistically significant effect on NTSR performance.

In contrast, the inflation variable produced a t-statistic of 1.153 with a significance level of 0.253. As the significance value exceeded 0.05, the null hypothesis could not be rejected. This finding indicates that inflation did not have a statistically significant effect on NTSR performance during the period observed in this study.

Table 4. Results of the Partial Significance Test (t-Test)

Variable	Standardized Beta	t-value	Sig.	Decision
X1	0,725	8,840	0,000	Accepted
X2	0,095	1,153	0,253	Rejected

Source: Processed by Researcher

The coefficient of determination was used to measure the proportion of variance in NTSR performance explained by the independent variables included in the model. The analysis produced an R^2 value of 0.535. This result indicates that approximately 53.5% of the variation in NTSR performance can be explained by the implementation of the IDR 0.00 tariff service policy and inflation, while the remaining 46.5% is attributable to other factors not included in the research model.

Although an R^2 value of 0.535 suggests a moderately satisfactory explanatory capacity, this result should be interpreted with caution given the relatively limited sample size and the possibility that other relevant factors were not incorporated into the model. Therefore, this R^2 value should not be regarded as evidence of strong predictive capability; rather, it reflects the proportion of variation in NTSR performance that can be explained by the variables examined in this study.

Qualitative Method

Following the completion of the quantitative analysis, the study proceeded with a qualitative approach to strengthen the empirical findings and provide a deeper understanding of the effects of the number of applications submitted under the IDR 0.00 tariff service scheme and inflation on NTSR performance within the Ministry of ASP/NLA during the 2018–2023 period. The qualitative component served as a triangulation strategy to explain the underlying mechanisms of the relationships among variables identified through the statistical analysis.

Research informants were selected using purposive sampling based on their knowledge, professional experience, and direct involvement in NTSR management, program planning, budgeting, and land service administration. Based on these criteria, six informants were chosen from the Bureau of Finance and State Assets and the Bureau of Planning and Cooperation, as presented in Table 5.

Table 5. 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: Informant data, processed by the researcher

Semi-structured interviews were conducted focusing on three principal issues: (1) the relationship between IDR 0.00 land services and NTSR performance, (2) the influence of inflation on demand for land services and state revenue, and (3) other factors affecting NTSR performance within the Ministry of ASP/NLA.

The interview data were subsequently analyzed using thematic analysis. The analytical procedure consisted of several stages: (1) transcription of interview recordings, (2) repeated reading and review of the transcripts to gain a comprehensive understanding of the data, (3) coding of relevant statements, (4) grouping codes into categories with similar meanings, and (5) developing overarching themes that explained the phenomenon under investigation. The analysis produced four major themes: (a) the catalytic effect of the IDR 0.00 tariff service on revenue-generating services, (b) asset legality as a driver of demand for land services, (c) the inelastic nature of demand for land administration services, and (d) the limited influence of inflation on NTSR performance.

Although all informants were drawn from within the Ministry of ASP/NLA, they represented different organizational units and hierarchical positions, thereby providing diverse perspectives on the management of land services and NTSR. Nevertheless, this study acknowledges the possibility of institutional bias; therefore, the qualitative findings are intended primarily to explain and interpret the quantitative results rather than to support broader generalization

The Catalytic Effect of the IDR 0.00 Tariff Service on Revenue-Generating Services

The primary theme emerging from the interviews was the existence of a catalytic effect whereby IDR 0.00 land services stimulate demand for fee-based land services. All informants indicated that although the IDR 0.00 tariff service does not directly generate NTSR, it creates opportunities for subsequent transactions and administrative services that contribute to state revenue.

After obtaining land certificates through the IDR 0.00 tariff scheme, beneficiaries tend to utilize their certified land assets for various economic activities, including business loan applications, mortgage registration, transfer of land rights, land parcel subdivision, and extension of land-use rights. These activities generate demand for fee-based land administration services and consequently contribute to increased NTSR.

As stated by Informant 1:

"*The number of applications submitted under the zero-tariff (IDR 0.00) service scheme ... has a positive impact on NTSR generated from land services."*

This finding provides a substantive explanation for the regression results, which demonstrated a positive and statistically significant effect of the number of IDR 0.00 tariff service applications on NTSR performance.

Asset Legality as a Driver of Demand for Land Services

The second theme reveals that demand for land services is driven not solely by economic considerations but also by the need to obtain legal certainty regarding land ownership. Informants explained that land certificates serve a strategic role as proof of asset legality while simultaneously functioning as instruments that can be utilized in various economic activities. Consequently, individuals continue to have strong incentives to access land services even when economic conditions change.

In addition to providing legal protection for land ownership rights, land certificates enhance access to formal financing institutions, thereby encouraging the utilization of additional land-related services that contribute to state revenue. These findings suggest that legal and institutional considerations play an important role in shaping demand for land administration services.

The Inelastic Nature of Demand for Land Administration Services

The third theme concerns the relatively low sensitivity of demand for land administration services to short-term economic fluctuations, including changes in inflation.

Informants emphasized that land services constitute a legal necessity that is difficult to postpone because they are closely associated with ownership security and legal certainty. In practice, individuals continue to pursue land certification, transfer of ownership rights, and mortgage registration despite increases in the general price level of goods and services.

As noted by Informant 5:

"Demand for land administration services is not sensitive to general price fluctuations because such services represent a fundamental necessity."

This finding indicates the presence of inelastic demand, a condition in which changes in prices or macroeconomic indicators do not substantially alter the demand for a particular service. As a result, demand for land administration services tends to remain relatively stable despite economic fluctuations.

The Limited Influence of Inflation on NTSR Performance

The final theme emerging from the interviews concerns the limited influence of inflation on NTSR performance. All informants agreed that inflation is not a primary determinant of state revenue generated from land administration services.

Although inflation may affect purchasing power, the need for asset legalization, access to financing, and legal certainty remains the dominant driver of demand for land services. In certain circumstances, economic pressures may even encourage individuals to use land certificates as collateral to obtain financing, thereby increasing demand for specific land administration services.

As explained by Informant 6:

"What may matter is not the inflation rate itself, but rather the overall economic condition of society."

This finding is consistent with the quantitative results, which indicated that inflation does not have a statistically significant effect on NTSR performance. Overall, the evidence suggests that variations in NTSR performance within the land administration sector are influenced more strongly by service characteristics, the need for asset legalization, and broader economic activities than by aggregate changes in the inflation rate.

DISCUSSION

The Effect of the Number of Applications for IDR 0.00 Tariff Services on NTSR Performance

The findings of this study indicate that the number of applications for IDR 0.00 tariff land administration services has a significant effect on NTSR performance. This result suggests that an increase in the volume of IDR 0.00-tariff services contributes to higher state revenue generated from land administration services.

The quantitative findings are reinforced by the qualitative evidence, which demonstrates that IDR 0.00-tariff services function as an entry point for the public to access various fee-based land services. Informants reported that, after obtaining free land legalization services, citizens tend to continue with other land administration processes, such as mortgage registration, certificate subdivision, transfer of land rights, and the extension of Building Use Rights. Consequently, although certain services do not directly generate revenue, they can stimulate demand for subsequent services that contribute to NTSR.

These findings can be explained through the lens of Institutional Theory, which views regulations as instruments that not only shape public behavior but also enhance access to public services (Meyer & Rowan, 1977; Scott, 2013). The IDR 0.00 tariff policy facilitates access to legal land ownership documentation, thereby encouraging broader participation in the land administration system. Increased participation subsequently creates follow-up activities that contribute to higher state revenue (Cimini et al., 2024).

The results are consistent with previous studies demonstrating that tariff policies and service structures contribute to increased state revenue through higher service volumes and the expansion of the service-user base (Amelia et al., 2022; Simanjuntak et al., 2023). These findings further suggest that the effectiveness of a tariff policy should not be assessed solely based on the direct revenue it generates, but also on its capacity to stimulate demand for complementary services that contribute to NTSR performance.

From a policy perspective, these findings indicate that IDR 0.00-tariff services can be maintained as an instrument for expanding public access to land services while simultaneously supporting state revenue generation indirectly. Therefore, evaluations of tariff policies should consider their long-term effects on the broader land-service ecosystem rather than focusing exclusively on their direct revenue contributions.

The Effect of Inflation on NTSR Performance

The findings of this study indicate that inflation does not have a significant effect on NTSR performance in the context of land administration services. This result suggests that fluctuations in inflation during the study period were not a primary factor explaining variations in state revenue generated from land administration services.

This finding is supported by the interview results, which reveal that demand for land services is influenced more by the need for asset legalization, socio-economic conditions, and financing requirements than by changes in the general price level. Several informants explained that, even during periods of inflation, individuals continue to utilize land services, particularly to secure legal certainty over land ownership or to use land certificates as collateral for obtaining financing. This situation indicates that the demand for land services tends to persist despite changes in inflation.

From an institutional perspective, land administration services possess characteristics that differ from those of ordinary goods and services. Decisions to access land services are driven primarily by administrative necessities and the need for legal certainty rather than by prevailing market prices. Consequently, inflationary fluctuations do not directly affect demand for land services or the revenue generated from such services.

The findings are consistent with previous studies reporting that inflation does not always exert a significant influence on state revenue, whether in the form of tax or non-tax revenues (Maulidya et al., 2021; Nabila, 2022; Rohkhayatim & Setiawan, 2022; Rustian & Kusumatuti, 2023). Although some studies have identified a significant relationship between inflation and state revenue, the mixed evidence suggests that the impact of inflation largely depends on sectoral characteristics, the type of revenue examined, and the prevailing economic conditions during the period of analysis.

The policy implication of these findings is that efforts to improve NTSR performance in the land administration sector should focus on factors that directly influence service demand, including service quality, accessibility, service innovation, and tariff policy development. Accordingly, strategies aimed at increasing state revenue should prioritize operational and institutional factors that are more directly relevant to service utilization rather than broader inflationary conditions.

CONCLUSION

The findings of this study suggest that the number of applications for IDR 0.00 tariff land administration services is positively associated with NTSR performance in the land services sector of the Ministry of ASP/NLA. The results indicate that IDR 0.00 tariff services may stimulate demand for subsequent land administration services that generate NTSR, such as land title transfers and mortgage registration services. Therefore, the IDR 0.00 tariff policy not only expands public access to land administration services but may also contribute indirectly to improvements in NTSR performance.

The study also indicates that inflation does not have a statistically significant relationship with NTSR performance during the observation period. These findings suggest that demand for land administration services is driven more by the need for legal certainty over land ownership and other economic considerations than by general changes in the price level.

From the perspective of institutional theory, the findings suggest that the IDR 0.00 tariff policy can be understood as a regulatory instrument that enhances public access to government services and encourages broader participation in the land administration system. Increased participation may subsequently generate demand for related land services, which can contribute to state revenue generation.

Within the limitations of the data and observation period employed in this study, the findings indicate that the IDR 0.00 tariff policy should be considered in the planning and management of NTSR within the land administration sector. Accordingly, the Ministry of ASP/NLA may take into account both the direct and indirect effects of tariff policies when formulating strategies to improve NTSR performance.

This study is subject to limitations regarding the scope of the data and variables included in the analysis. Future research is therefore encouraged to incorporate additional macroeconomic and sectoral variables, such as interest rates, economic growth, exchange rates, and Gross Domestic Product (GDP), as well as broader datasets, including panel data from multiple Land Offices and perspectives from external stakeholders. Such approaches may provide a more comprehensive understanding of the factors influencing NTSR performance in land administration services.

LIMITATIONS AND RECOMMENDATIONS

This study still has limitations in the scope of analytical variables, particularly with regard to macroeconomic factors that may influence the achievement of NTSR. Important variables such as exchange rates, interest rates, economic growth, and Gross Domestic Product have not been comprehensively integrated into the analytical model. Furthermore, the use of data limited to the scope of the Ministry of ASP/NLA means that this study has not yet been able to capture comparative variations in NTSR performance across regions. As a result, local dynamics and characteristics that influence NTSR achievement have not been optimally reflected.

In addition to these quantitative limitations, this study has also not sufficiently accommodated the perspectives of external stakeholders related to land services. In fact, insights from parties such as banks, notaries/land deed officials, and service users have the potential to provide a more comprehensive understanding of non-technical factors affecting NTSR performance. Therefore, future research is recommended to combine inter-regional panel data approaches with qualitative methods in order to produce a more holistic and in-depth analysis.

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