Masterpiece Journal Society Service Insight
e-ISSN: 3090-2185 *Page*: 918-939
Volume 2, Issue 2 (2026)

The Effects of Budget Allocations for Land Redistribution Decree Activities, the Agrarian Reform Task Force (GTRA), and Monitoring and Evaluation on Land Redistribution Performance: The Moderating Role of Regional Area

Ganda Gultom[1], Heru Mulyanto[2]
Master of Management Program, Postgraduate School, Universitas IPWIJA
*e-mail: gandagultom@gmail.com

Abstract: This study examines the effects of budget allocations for Land Redistribution Decree (SK Redistribusi Tanah), Agrarian Reform Task Force (GTRA), and monitoring and evaluation activities on land redistribution performance at the Directorate General of Agrarian Reform, Indonesia. It also investigates the moderating role of regional area. Using a quantitative approach, the study analyzes panel data from 27 provincial National Land Agency offices covering 2022–2025. Land redistribution performance, measured by the number of decrees issued, is the dependent variable. The data are analyzed using panel data regression and Moderated Regression Analysis (MRA) with EViews 14. The findings reveal that budget allocations for Land Redistribution Decree and GTRA activities have positive and significant effects on performance, whereas monitoring and evaluation allocations have a positive but insignificant effect. Furthermore, regional area significantly moderates the effects of Land Redistribution Decree and monitoring and evaluation budget allocations on performance, but does not significantly moderate the effect of GTRA allocations. These findings emphasize the importance of strategic budget allocation and regional characteristics in enhancing resource utilization and improving the implementation of agrarian reform policies.

Keywords: Budget Allocation, Land Redistribution, Land Redistribution Performance, Agrarian Reform Task Force (GTRA), Monitoring and Evaluation

1. Introduction

Redistribution of land is one of the Agrarian Reform programs and constitutes a strategic government policy aimed at achieving agrarian justice through the restructuring of land tenure, ownership, use, and utilization. This policy is particularly important because land-related issues in Indonesia are not merely associated with the limited availability of land but also with inequalities in land tenure and ownership. Given population growth and increasing demand for land, while the total land area remains relatively constant, the distribution of land tenure and ownership has become a structural issue requiring government intervention. In 2025, the Directorate General of Agrarian Planning explained in its report that increasing demand for land, population growth, Indonesia's demographic characteristics, and previous land management policy patterns had contributed to inequalities in land ownership. These conditions prompted the government to implement Agrarian Reform, particularly through asset redistribution and access provision. One of the primary instruments of asset redistribution is land redistribution, which aims to establish land ownership rights and legal certainty for eligible beneficiaries while improving their socioeconomic conditions. Land redistribution is therefore the central subject of this thesis.

Land redistribution refers to a series of government activities involving the allocation of State Land originating from Land Redistribution Objects to eligible Land Redistribution Subjects. Accordingly, land redistribution is not merely an administrative process involving the issuance of land documents but rather an integral component of Agrarian Reform policy with broader objectives, namely reducing inequalities in land tenure and ownership and providing legal certainty to communities. Within this framework, land redistribution performance serves as an important indicator for assessing the government's ability to translate Agrarian Reform policies into tangible outputs that benefit society. The Directorate General of Agrarian Planning, under the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, plays a strategic role in implementing this policy. One of its key activity targets is the "Redistribution of Agrarian Reform Object Land," with the number of redistributed land

parcels serving as its activity performance indicator. Furthermore, land redistribution contributes to the Program Performance Indicator, measured by the percentage of the total land area redistributed relative to the targeted area, as well as to the strategic indicator of reducing the Gini Index of land ownership inequality. Consequently, the success of land redistribution is closely linked to the achievement of broader objectives in the implementation of Agrarian Reform. The urgency of improving land redistribution performance can be observed from the development of program achievements over recent years. Based on historical data from the Directorate General of Agrarian Planning, land redistribution realization has demonstrated a fluctuating pattern. In 2020, realization reached 290,905 land parcels, increasing significantly to 446,418 parcels in 2021. Subsequently, realization declined to 356,811 parcels in 2022 and further decreased to 253,594 parcels in 2023. In 2024, realization increased slightly to 260,981 parcels, whereas in 2025 it declined substantially to 64,453 parcels. These figures indicate that land redistribution performance has not followed a linear upward trend but has instead experienced considerable fluctuations over time.

Table 1. Development of Land Redistribution Targets and Realization, 2020–2025

Year	DIPA/Performance Agreement Target (Parcels)	Realization (Parcels)	Remarks
2020	301.179	290.905	Relatively high achievement
2021	490.830	446.418	Increased compared to 2020
2022	390.145	356.811	Experienced a decline
2023	258.373	253.594	Decreased compared to 2022
2024	265.420	260.981	Slightly increased
2025	65.654*	64.453	98,17%

Source: Processed data.

The data above reveal an important phenomenon. When viewed in terms of the absolute number of redistributed land parcels, the realization in 2025 was considerably lower than in previous years. However, this condition cannot immediately be interpreted as a decline in organizational performance because a fundamental change occurred in the activity targets in 2025. This change was associated with the government's budget efficiency policy and adjustments to targets and budgets during the fiscal year. At the beginning of 2025, the land redistribution activity target was established at 175.860 parcels, with a target of 44% for the indicator measuring the percentage of the total land area redistributed. Subsequently, as a consequence of the budget efficiency policy and the recomposition process in September 2025, the land redistribution target was reduced to 66.575 parcels. Toward the end of the year, the target was adjusted again because several land redistribution activities in several provinces could not be completed, resulting in the reallocation of part of the budget to other priority activities. By the end of 2025, the land redistribution target had been revised to 65.654 parcels. Of this target, 64.453 parcels were realized, representing an achievement rate of 98,17%.

Table 2. Changes in Land Redistribution Targets in 2025

Planning Stage	Land Redistribution Target
Initial Performance Agreement Target	175.860 parcels
Following budget efficiency/recomposition in September 2025	66.575 parcels
Final target following adjustments in December 2025	65.654 parcels
Realization	64.453 parcels
Achievement against the final target	98,17%

Source: 2025 Report Data.

These target adjustments indicate that land redistribution performance in 2025 must be understood within the context of budgetary dynamics. If only the final achievement percentage of 98,17% is considered, land redistribution performance appears to be highly satisfactory. However, an examination of the planning process and target adjustments throughout the year reveals a more complex phenomenon. The initial target of 175.860 parcels was reduced to approximately one-third of its original level, which ultimately became the basis for measuring year-end performance. Therefore, the achievement rate of 98,17% against the final target does not fully reflect performance relative to the initial target. This demonstrates the close relationship between budgets, targets, and performance. When budget efficiency measures are implemented, activity targets are adjusted accordingly. In other words, changes in financial resources may be accompanied by changes in performance targets. From a strategic management perspective, budget efficiency policies represent an organizational response to changes in the external environment that require appropriate prioritization, strategic adaptation, and the ability to maintain program performance (Budiono et al., 2024). This is particularly important from the perspective of performance-based budgeting, since budgets are not merely financing instruments but also mechanisms for achieving organizational targets. Nevertheless, several studies, including the research conducted by Suciati (2025), explain that the implementation of budget-cutting policies in relation to performance achievement, as reflected in activity outputs and key activity performance indicators in performance agreement documents, was largely categorized as successful (Suciati, 2025).

The 2025 situation becomes even more interesting because budget adjustments occurred more than once. At the beginning of 2025, the budget for regional land administration and empowerment activities amounted to Rp196,809 billion. Following the implementation of the efficiency policy, the budget was reduced to approximately Rp101,693 billion. After recomposition with regional implementing units, the budget was further revised to approximately Rp62,600 billion. In September 2025, an additional budget of approximately Rp10,071 billion was allocated through the recomposition process. These budgetary dynamics were subsequently accompanied by changes in the targets of several activities, including Land Redistribution Decree (SK Redistribusi Tanah) activities. Consequently, 2025 presents a highly relevant empirical phenomenon for examining the relationship between budgets and land redistribution performance. On the one hand, substantial reductions in budgetary resources occurred alongside adjustments to activity targets. On the other hand, following these target adjustments, the organization was still able to achieve a realization of 64.453 parcels, equivalent to 98,17% of the final target. This situation raises the question of whether budget size genuinely influences land redistribution performance or whether other factors determine the successful achievement of targets. This question becomes increasingly relevant because land redistribution is a highly complex activity that depends considerably on regional conditions. The availability of redistribution objects, the readiness of beneficiaries, the legal status of land, coordination with local governments, coordination with other ministries and institutions, geographical conditions, and the implementation capacity of regional personnel are among the factors that may influence the successful implementation of these activities.

In 2025, differences in regional capacities resulted in variations in target achievement. Several regions continued to experience technical constraints, as well as coordination and collaboration challenges involving stakeholders, resulting in uneven activity progress. Regional variations are particularly important because land redistribution is implemented through a network of Provincial Regional Offices of the National Land Agency and Regency/Municipal Land Offices, each characterized by different regional conditions. Differences in regional area may have implications for geographical distances, the number of activity locations, official travel requirements, coordination complexity, the number of potential land objects, and monitoring and supervision requirements. Therefore, the same budget allocation does not necessarily generate the same level of performance across regions with different geographical characteristics.

In the context of this study, these conditions provide an empirical basis for positioning regional area as a moderating variable. Regional area is not positioned as a factor that directly determines land redistribution performance but rather as a regional characteristic that potentially strengthens or weakens the effect of budget allocations on performance. Accordingly, the effect of the budget allocated to Land Redistribution Decree activities on performance may differ between regions with relatively small geographical areas and those with relatively large geographical areas. In addition to the budget allocated to Land Redistribution Decree activities, land redistribution implementation also requires institutional support through the Agrarian Reform Task Force (Gugus Tugas Reforma Agraria [GTRA]). Provincial and Regency/Municipal GTRA units function as coordination platforms to oversee and ensure the implementation of Agrarian Reform at the regional level. In the land redistribution process, GTRA plays a role in providing recommendations concerning Agrarian Reform Object Land and supporting the determination of Agrarian Reform beneficiaries through GTRA meetings.

The importance of GTRA in land redistribution implementation can be observed through the simultaneous implementation of GTRA activities and Land Redistribution Decree activities. In 2025, following adjustments, the target for Provincial GTRA activities was established at 32 activity units, all of which were realized, representing an achievement rate of 100%. Meanwhile, Regency/Municipal GTRA activities had an adjusted target of 36 activity units, with all 36 activity units realized and an achievement rate of 98,46% based on the implementation indicator in the performance table. However, the relatively high achievement of GTRA targets did not automatically result in a 100% achievement rate for Land Redistribution Decree activities. This can be observed by comparing the achievements of several land administration and empowerment activities in 2025.

Table 3. Comparison of the Achievement of Supporting Activities for Land Redistribution in 2025

Activity	Final Target	Realization	Achievement
Land Redistribution Decree (SK Redistribusi Tanah)	65.654 parcels	64.453 parcels	98,17%
Provincial GTRA	32 activities	32 activities	100,00%
Regency/Municipal GTRA	36 activities	36 activities	98,46%
Monitoring and Evaluation Services	33 reports	33 reports	100,00%
P4T Data and Information	9.877 parcels	9.272 parcels	93,87%

Source: Processed data.

These data indicate that supporting activities, particularly Provincial GTRA and monitoring and evaluation services, were able to achieve their targets, whereas Land Redistribution Decree activities had not yet reached 100%. This provides an opportunity for further investigation into whether GTRA budget allocations influence land redistribution performance after controlling for other factors. In addition to GTRA, monitoring and evaluation activities constitute an important component of controlling land redistribution implementation. Monitoring and supervision are conducted at every stage of the activities to ensure that implementation complies with the applicable norms, standards, procedures, and statutory regulations. Nevertheless, the 100% achievement rate of monitoring and evaluation services does not necessarily eliminate the obstacles encountered in land redistribution implementation. In Bengkulu Province, land redistribution activities could not be completed by the fourth quarter because the Decree on the Designation of Agrarian Reform Object Land (SK Penetapan TORA) as the object of land redistribution had not yet been issued. In several areas of North Kalimantan and South Sumatra Provinces, the determination of beneficiaries by the regents was still pending. Furthermore, several land parcels in North Sumatra and South Sumatra were located within riverbank buffer zones, requiring coordination with the River Basin Organizations (Balai Besar Wilayah Sungai) and the identification of alternative redistribution objects.

In Aceh and South Sumatra Provinces, there was also a need to identify alternative objects originating from Other State Land because not all Agrarian Reform Object Land (TORA) originated from the release of forest areas. In addition, discrepancies were identified between beneficiary data recorded on Identity Cards (Kartu Tanda Penduduk) and residential addresses. These issues demonstrate that the success of land redistribution depends not only on budget availability but also on the readiness of land objects and beneficiaries, interinstitutional coordination, and the capacity to monitor and resolve implementation problems. Similar problems were also observed in the P4T Data and Information activities, which constitute one of the supporting activities for providing information to identify potential Agrarian Reform Object Land. In 2025, these activities achieved only 9.272 parcels out of the target of 9.877 parcels, representing an achievement rate of 93,87%. The failure to achieve the target occurred, among other cases, in Jambi Province, where, out of an IP4T location covering 1.500 hectares, only 1.441,01 hectares could be identified in terms of their subjects and objects. This condition was attributable, among other factors, to the presence of beneficiaries registered under cooperative entities and conflicts affecting the location.

From a budgetary perspective, these phenomena further reinforce the importance of investigating the relationship between budgets and performance. In 2025, Land Redistribution Decree activities had an effective budget ceiling of Rp14,038 billion, with financial realization amounting to Rp13,736 billion, or approximately 97,84%. Meanwhile, Provincial GTRA activities had an effective budget ceiling of Rp6,388 billion, with realization of approximately Rp6,365 billion, or 99,64%. Regency/Municipal GTRA activities had an effective budget ceiling of approximately Rp4,277 billion, with realization of approximately Rp4,151 billion, or 97,06%. Monitoring and evaluation services had an effective budget ceiling of approximately Rp1,609 billion, with realization of approximately Rp1,606 billion, or 99,78%.

Table 4. Budget Allocations and Realization of Activities Related to Land Redistribution in 2025

No.	Activity	Effective Budget Ceiling (Rp)	Realization (Rp)	Financial Realization
1	Land Redistribution Decree (SK Redistribusi Tanah)	14.038.544.000	13.735.904.302	97,84%
2	Provincial GTRA	6.387.940.000	6.364.822.180	99,64%
3	Regency/Municipal GTRA	4.276.908.000	4.151.264.553	97,06%
4	Monitoring and Evaluation	1.609.024.000	1.605.515.088	99,78%
5	P4T Data and Information	898.554.000	881.132.937	98,06%
Total		27.210.970.000	26.738.639.060	

Source: Processed data.

The table indicates an interesting condition regarding resource utilization. The budget realization of supporting activities was relatively high, approaching 100%, whereas the physical achievement of Land Redistribution Decree activities remained at 98,17%. This condition can be interpreted from two perspectives. First, high budget realization may indicate that resources have been utilized optimally to support activity implementation. Second, high budget realization does not necessarily result in 100% physical achievement because external and technical factors may exist beyond the influence of budget allocations alone. Regarding the indicator measuring the percentage of the total land area redistributed, the data indicate that budget utilization falls within the highly efficient category. However, this efficiency achievement does not necessarily mean that all physical targets can be accomplished without obstacles. Rather, this condition demonstrates the need for further analysis of how variations in budget allocations are translated into variations in performance across individual regions. As stated in the study conducted by Mulyana, A. Dewi, K., Rahmawati., & Nafilla, H., budget efficiency has a positive and significant effect on employee performance and demonstrates a strong relationship that is unlikely to occur by chance (Mulyana et al., 2023).

When viewed from the perspective of performance-based budgeting, these phenomena raise an important issue concerning the extent to which financial resource allocations can generate the expected outputs. Performance-based budgeting requires the government to establish a relationship between the resources utilized and the results achieved. Meanwhile, research conducted by Habibah and Halim reveals that the formula for calculating the achievement of Key Performance Indicators (KPIs) is not directly associated with the budget size, and KPI achievement is assessed based on secondary data (Habibah & Halim, 2020). Accordingly, the relationship between the budget allocated to Land Redistribution Decree activities and land redistribution performance requires empirical investigation. Furthermore, GTRA budget allocations also warrant examination because successful land redistribution requires cross-sectoral coordination. Provincial and Regency/Municipal GTRA units constitute part of the coordination instruments for implementing Agrarian Reform. GTRA also provides recommendations concerning redistribution objects and supports the determination of Agrarian Reform beneficiaries through GTRA forums and meetings.

Accordingly, GTRA budget allocations can be regarded as resources supporting the coordination function in land redistribution implementation. However, the magnitude of the effect of GTRA budget allocations on land redistribution performance cannot be determined solely from GTRA's administrative achievement. Quantitative analysis is required to establish whether variations in GTRA budget allocations across regions are genuinely associated with variations in the number of land parcels successfully redistributed. The same applies to monitoring and evaluation budget allocations. Monitoring and evaluation activities serve to identify obstacles, monitor progress toward achievement, provide recommendations, and ensure that activities are implemented in accordance with applicable regulations. The need for more intensive monitoring indicates that monitoring and evaluation activities are not merely administrative processes but also instruments for performance control. Therefore, monitoring and evaluation budget allocations may theoretically be associated with land redistribution performance. Nevertheless, this relationship requires empirical verification because monitoring effectiveness is determined not only by the amount of budget allocated but also by implementation quality, timeliness, follow-up capacity, and the conditions of individual regions. This is consistent with the findings of research conducted by Elititus Miharto, Lela Nurlaela Wati, and Hendrian (2025), which reveal that successful budget management depends not only on proper planning and implementation but also on effective control mechanisms (Miharto et al., 2025).

In this context, regional area represents an interesting variable. Performance reports indicate differences in regional capacities, resulting in uneven target achievement. These differences may be influenced by the geographical and operational characteristics of individual regions. In regions with larger geographical areas, land redistribution activities may require broader coordination and supervision coverage. Conversely, regions with relatively smaller geographical areas may have different levels of accessibility and coordination. Therefore, regional area has the potential to alter the strength of the relationship between budget allocations and performance. These various phenomena indicate that the relationship between budget allocations and land redistribution performance is unlikely to be straightforward. Budget allocations for Land Redistribution Decree, GTRA, and monitoring and evaluation activities may support performance achievement; however, the effectiveness of such support may vary depending on regional characteristics. Accordingly, research examining the effect of budget allocations on performance needs to consider moderating variables that may explain these differences.

This study employs land redistribution performance as the dependent variable, represented by the number of land parcels successfully redistributed. The use of this indicator is strongly justified because the number of redistributed land parcels constitutes the Activity Performance Indicator of "Redistribution of Agrarian Reform Object Land." In 2025, this indicator had a final target of 65.654 parcels, with an actual realization of 64.453 parcels, representing an achievement rate of 98,17%. Meanwhile, the independent variables in this study consist of three budget components: the budget allocated to Land Redistribution Decree activities, the GTRA budget, and the monitoring and evaluation

budget. These three variables were selected because they are associated with the process of achieving land redistribution outputs. The Land Redistribution Decree budget is directly related to the implementation of redistribution activities, the GTRA budget supports coordination and the resolution of various Agrarian Reform issues, while the monitoring and evaluation budget supports performance control and accelerates the resolution of implementation obstacles.

Furthermore, regional area is positioned as a moderating variable. This positioning is based on differences in regional capacities and implementation characteristics across geographical areas. By incorporating regional area as a moderating variable, this study is expected to explain whether the effect of budget allocations on land redistribution performance becomes stronger or weaker in regions with different geographical sizes. Based on the preceding discussion, several major phenomena provide the foundation for this study. First, land redistribution performance fluctuated during the 2020–2025 period, with realization reaching 290.905 parcels in 2020, increasing to 446.418 parcels in 2021, declining to 356.811 parcels in 2022 and 253.594 parcels in 2023, increasing to 260.981 parcels in 2024, and subsequently declining to 64.453 parcels in 2025. Second, 2025 was characterized by substantial changes in targets resulting from budget efficiency policies and budget adjustments. Third, although the final achievement of Land Redistribution Decree activities reached 98,17%, differences in regional performance and various technical obstacles persisted. Fourth, GTRA and monitoring and evaluation activities achieved relatively high realization rates, but land redistribution outputs had not reached 100%. Fifth, differences in regional capacities demonstrate the importance of considering regional characteristics when explaining the relationship between budget allocations and performance.

Accordingly, an important research problem emerges, namely how budget allocations for Land Redistribution Decree activities, GTRA activities, and monitoring and evaluation activities affect performance achievement, and whether regional area strengthens or weakens these relationships. Conceptually, this study is expected to contribute to explaining the relationship between resource allocation and the performance of Agrarian Reform programs. Practically, the findings are expected to provide considerations for the Directorate General of Agrarian Planning in determining budget allocation priorities, improving target planning, enhancing GTRA effectiveness, and optimizing monitoring and evaluation mechanisms for land redistribution activities. This study is also expected to provide insights into the importance of considering regional characteristics when determining budget requirements for land redistribution activities.

2. Method

2.1 Research Location and Period

This study was conducted at the work unit of the Directorate General of Agrarian Planning, Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), located at Jl. Agus Salim, Gondangdia Subdistrict, Menteng District, Central Jakarta, Special Capital Region of Jakarta (DKI Jakarta). The research was carried out from April to June 2026, covering preliminary research, research proposal preparation, data collection, data analysis, and research report preparation.

2.2 Research Design

According to Silaen (2018:23), research design refers to the overall framework encompassing the processes required for research planning and implementation. This study employs a quantitative research design to analyze the effects of independent variables on the dependent variable and examine the role of the moderating variable in strengthening or weakening these relationships. The research examines the effects of the budget allocated to Land Redistribution Decree (SK Redistribusi Tanah) activities, Agrarian Reform Task Force (Gugus Tugas Reforma Agraria [GTRA]) activities, and monitoring and evaluation activities on land redistribution performance, with regional area serving as a moderating variable. The first relationship, represented by \(b_1\), examines the effect of the budget allocated to Land Redistribution Decree activities on land redistribution performance. From the

perspective of Performance-Based Budgeting, the budget serves as an instrument connecting allocated resources with the outputs and outcomes expected to be achieved by an organization. Budgeting is not solely concerned with the amount of expenditure but also emphasizes the relationship between inputs, activities, outputs, and organizational objectives. In the context of land redistribution, the budget allocated to Land Redistribution Decree activities constitutes a direct resource supporting the various stages of implementation.

The second relationship, represented by \(b_2\), examines the effect of GTRA budget allocations on land redistribution performance. The Agrarian Reform Task Force (GTRA) is an institutional instrument supporting Agrarian Reform implementation through cross-sectoral coordination and collaboration. Trinanda Putra, Nugroho, and Luthfi (2021) explain that GTRA is responsible for coordinating, proposing, and recommending locations with potential as Agrarian Reform Object Land (Tanah Objek Reforma Agraria [TORA]) for subsequent redistribution to communities. GTRA budget allocations facilitate coordination, synchronization, facilitation, identification of potential TORA, problem discussions, and coordination with local governments and other stakeholders. These activities can facilitate the provision of land objects and the determination of Agrarian Reform beneficiaries.

The third relationship, represented by \(b_3\), examines the effect of monitoring and evaluation budget allocations on land redistribution performance. Monitoring and evaluation constitute essential components of the program management cycle because they provide information regarding implementation progress, target achievement, obstacles, and the need for improvements. Siagian (2004) and Sutisna (2000) explain that evaluation provides information about the success of an activity and serves as a basis for decision-making. The fourth relationship, represented by \(b_4\), examines the moderating effect of regional area on the relationship between the budget allocated to Land Redistribution Decree activities and land redistribution performance. Geographical conditions constitute contextual factors that may alter resource effectiveness. In other words, the same budget allocation may generate different outputs when implemented in regions with different geographical characteristics. In larger regions, additional budget allocations may become increasingly important because of greater operational and mobilization costs. Conversely, in relatively smaller and more accessible regions, additional budget allocations may generate comparatively smaller increases in output. Therefore, regional area is theoretically expected to strengthen the relationship between Land Redistribution Decree budget allocations and land redistribution performance.

The fifth relationship, represented by \(b_5\), examines the moderating effect of regional area on the relationship between GTRA budget allocations and land redistribution performance. Research conducted by Trinanda et al. (2021) highlights the importance of GTRA in coordinating and recommending locations with potential as TORA. The study also explains that larger regions may have greater TORA potential and more extensive land-related issues. Larger geographical areas may increase coordination requirements, thereby making GTRA budget allocations increasingly important. However, because GTRA activities are largely institutional and coordination-oriented, their effectiveness may be more strongly determined by governance quality, leadership, institutional capacity, and cross-sectoral coordination than by regional area. The sixth relationship, represented by \(b_6\), examines the moderating effect of regional area on the relationship between monitoring and evaluation budget allocations and land redistribution performance. The effectiveness of monitoring and evaluation activities is strongly influenced by the geographical coverage that must be supervised. Monitoring activities may involve progress monitoring, field supervision, verification, achievement evaluation, identification of constraints, and the preparation of recommendations. In larger regions, these activities face challenges associated with distances between locations, limited transportation accessibility, topographical conditions, and the geographical distribution of activity locations. Consequently, the financial, time, and human resource requirements for monitoring activities may increase.

2.3 Variable Operationalization

Variable operationalization aims to explain how each variable in the study is measured to enable empirical analysis. The variables in this study consist of independent, dependent, and moderating variables. The independent variables comprise the budget allocated to Land Redistribution Decree activities (X1), GTRA budget allocations (X2), and monitoring and evaluation budget allocations (X3). Land redistribution performance (Y) serves as the dependent variable, while regional area (Z) functions as the moderating variable. The Land Redistribution Decree budget (X1) is operationally defined as the amount of budget allocated to activities involving the issuance of Land Redistribution Decrees within one fiscal year at Provincial Regional Offices of the National Land Agency (Guidelines for the Implementation of Land Redistribution Activities, 2025). Its indicators consist of the total budget allocation for Land Redistribution Decree activities, the realization of the allocated budget, and the percentage of budget absorption. The measurement unit is Indonesian Rupiah, and the data are obtained from budget documents and activity reports.

The GTRA budget (X2) refers to the amount of budget allocated to support Agrarian Reform Task Force activities in implementing the land redistribution program (Presidential Regulation No. 62 of 2023). Its indicators include the total GTRA activity budget, GTRA budget realization, and the GTRA budget absorption rate. The measurement unit is Indonesian Rupiah, with data obtained from budget documents and activity reports. The monitoring and evaluation budget (X3) is defined as the amount of budget allocated to monitoring and evaluating the implementation of the land redistribution program (Minister of Finance Regulation No. 62 of 2023; Guidelines for the Implementation of Land Redistribution Activities, 2025). Its indicators comprise the total monitoring and evaluation budget, the realization of activity expenditures, and the percentage of budget absorption. The measurement unit is Indonesian Rupiah, and the data are sourced from budget documents and activity reports.

Land redistribution performance (Y), as the dependent variable, is defined as the level of achievement of land redistribution program implementation targets carried out by Provincial Regional Offices of the National Land Agency (Guidelines for the Implementation of Land Redistribution Activities, 2025). Its indicators include the number of Land Redistribution Decrees issued, the total land area successfully redistributed, and the percentage of land redistribution target achievement. The measurement unit is the number of decrees, with data obtained from land redistribution program performance reports. Regional area (Z), as the moderating variable, is defined as the administrative area of a province within the jurisdiction of a Provincial Regional Office of the National Land Agency, which influences the complexity of land redistribution implementation (Guidelines for the Implementation of Land Redistribution Activities, 2025). Its indicators consist of the total provincial area and the number of regencies/municipalities within the respective office's jurisdiction. The measurement unit is square kilometers (km^2), and the data are obtained from Statistics Indonesia (BPS) and regional administrative documents.

2.4 Population, Sample, and Sampling Method

The population refers to the entire set of elements possessing specific characteristics that constitute the scope of generalization in a study. According to Sugiyono (2019), a population is a generalization area consisting of objects or subjects with particular qualities and characteristics determined by researchers for investigation and subsequent conclusion drawing. This definition indicates that population determination must be aligned with the research objectives and the characteristics of the objects serving as the units of analysis. In this study, the population comprises all Provincial Regional Offices of the National Land Agency (BPN) that implement land redistribution activities and possess data on Land Redistribution Decree activity budgets, Agrarian Reform Task Force (GTRA) budgets, monitoring and evaluation budgets, and land redistribution performance achievements throughout the research period. A sample represents a subset of the population selected to represent the population's characteristics in a study. This study uses a sample of 27 Provincial

Regional Offices of the National Land Agency. The selection of these 27 regional offices is based on the availability and completeness of the data required for the study, particularly data concerning land redistribution activity budgets, GTRA activity budgets, monitoring and evaluation activity budgets, and land redistribution performance achievement data.

The sampling method employed in this study is non-probability sampling using a purposive sampling technique. Purposive sampling is a sampling technique in which sample selection is based on specific criteria relevant to the research objectives. The criteria applied in selecting the research sample include Provincial Regional Offices of the National Land Agency that implement the land redistribution program, regional offices with complete data on land redistribution activity budgets, GTRA budgets, and monitoring and evaluation budgets, as well as regional offices possessing land redistribution performance achievement data for the research period. Based on these criteria, 27 Provincial Regional Offices of the National Land Agency were identified as eligible research samples.

2.5 Data Collection Method

Data collection in this study was conducted using the documentation method, drawing on several sources, including Budget Implementation Lists (Daftar Isian Pelaksanaan Anggaran [DIPA]), performance reports of the work units within the Directorate General of Agrarian Planning, and data from Statistics Indonesia (BPS). The study uses secondary data covering the 2022–2025 period, comprising land redistribution activity budgets, Agrarian Reform Task Force (GTRA) budgets, monitoring and evaluation budgets, land redistribution activity performance measured by the number of land parcels for which Land Redistribution Decrees have been issued, and regional area data. In this study, the budget data used are effective budget allocations, excluding blocked funds (non-blocked budgets).

2.6 Research Instruments

Research instruments are tools used by researchers to collect data related to the research variables so that the resulting data can be systematically analyzed. In this study, the instruments consist of data collection forms (data sheets) and documentation tables used to record secondary data obtained from official documents relating to the implementation of the land redistribution program. The data are sourced from budget documents, activity realization reports, program performance reports, and regional statistical data. These research instruments ensure that the data collection process is conducted systematically, consistently, and in accordance with the requirements of the research analysis.

2.7 Data Analysis Methods and Hypothesis Testing

The data analysis method employed in this study is quantitative analysis using statistical approaches to examine the relationships between the independent variables, dependent variable, and moderating variable. The data are processed and analyzed using EViews 14 statistical software. The analysis consists of descriptive statistical analysis, estimation model selection, classical assumption testing, regression analysis, Moderated Regression Analysis (MRA), and hypothesis testing. Descriptive statistical analysis is used to provide a general overview of the characteristics of the research data. This analysis includes the mean, maximum value, minimum value, and standard deviation of each research variable. Descriptive analysis aims to illustrate the distribution of data obtained from the 27 Provincial Regional Offices included in the research sample.

The estimation model selection process involves the Chow test and Hausman test. The Chow test is conducted to determine the appropriate model between the Common Effect Model (CEM) and the Fixed Effect Model (FEM) for panel data estimation. This test is performed by comparing the probability value (p-value) with a significance level of $\alpha = 0.05$. The Hausman test is a subsequent test used to select between the Fixed Effect Model (FEM) and the Random Effect Model (REM). This test examines whether

individual effects are correlated with the independent variables in the model. If the Hausman test probability value is less than 0.05, the null hypothesis (H0), which states that the Random Effect Model is more efficient, is rejected. Consequently, the Fixed Effect Model is considered more appropriate.

Before conducting regression analysis, classical assumption tests are performed to ensure that the regression model satisfies the requirements of statistical analysis. These tests comprise normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The normality test aims to determine whether the data in the regression model are normally distributed. This test can be conducted using the Kolmogorov–Smirnov test or a normal probability plot. The multicollinearity test examines whether high correlations exist among the independent variables in the regression model. This assessment is conducted by examining the Variance Inflation Factor (VIF) and Tolerance values. The heteroscedasticity test aims to determine whether the residuals of the regression model exhibit unequal variance. This test can be performed using the Glejser test or scatterplot analysis. Meanwhile, the autocorrelation test examines whether correlations exist between the residuals of one observation and those of other observations in the regression model. An appropriate regression model should have independent residuals, indicating the absence of autocorrelation. If autocorrelation occurs, regression parameter estimates become less efficient, potentially affecting the accuracy of hypothesis testing.

The analysis aims to examine the effects of Land Redistribution Decree budget allocations, Agrarian Reform Task Force (GTRA) budget allocations, and monitoring and evaluation budget allocations on land redistribution performance, as well as to investigate the moderating role of regional area. The basic linear regression model employed in this study is formulated as follows:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \varepsilon}$$

In this equation, (Y) represents land redistribution performance, (X1) represents the Land Redistribution Decree activity budget, (X2) represents the GTRA budget, and (X3) represents the monitoring and evaluation budget. Furthermore, α denotes the constant, (β1, β2, β3) represent the regression coefficients, and (ε) denotes the error term.

The regression model incorporating the moderating variable is formulated as follows:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4Z + \beta 5(X1Z) + \beta 6(X2Z) + \beta 7(X3Z) + \varepsilon}$$

In this model, (Z) represents regional area as the moderating variable. The interaction terms (X1Z), (X2Z), and (X3Z) represent the interactions between regional area and the Land Redistribution Decree budget, GTRA budget, and monitoring and evaluation budget, respectively.

Moderated Regression Analysis (MRA) is employed to determine whether the variable (Z) functions as a Pure Moderator, Quasi Moderator, Predictor Moderator, or does not function as a moderating variable. The classification is determined based on the significance of the direct effect of (Z) on (Y) in the first regression output and the significance of the interaction effect between (X) and (Z) in the second regression output. A Pure Moderator occurs when the effect of (Z) on (Y) in the first output is insignificant, while the interaction effect of (XZ) in the second output is significant. A Quasi Moderator occurs when both the direct effect of (Z) on (Y) in the first output and the interaction effect of (XZ) in the second output are significant. A Predictor Moderator occurs when the direct effect of (Z) on (Y) in the first output is significant, whereas the interaction effect of (XZ) in the second output is insignificant. Finally, a variable is classified as Not a Moderator when neither the direct effect of (Z) on (Y) in the first output nor the interaction effect of (XZ) in the second output is statistically significant.

Hypothesis testing in this study is conducted using several statistical tests, namely the F-test (simultaneous test), t-test (partial test), and coefficient of determination test (Adjusted R-squared). The F-test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. If the significance value is less than 0.05, the independent variables collectively have a statistically significant effect on the dependent variable. Conversely, if the significance value is greater than 0.05, the independent variables do not have a statistically significant simultaneous effect on the dependent variable.

The t-test is employed to examine the individual effect of each independent variable on the

dependent variable. If the significance value is less than 0.05, the independent variable has a statistically significant effect on the dependent variable. Conversely, if the significance value is greater than 0.05, the independent variable does not have a statistically significant effect on the dependent variable. Finally, the coefficient of determination test (Adjusted R-squared) is used to assess the extent to which the independent variables explain variations in the dependent variable. The R^2 value indicates the percentage contribution of the budget variables in explaining variations in land redistribution activity performance.

3. Result and Discussion

3.1 Result

3.1.1 Overview of the Research Object

The object of this study is the land redistribution program, which constitutes one of the responsibilities of the Directorate General of Agrarian Planning, Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). Based on Presidential Regulation No. 176 of 2024 concerning the Ministry of Agrarian Affairs and Spatial Planning, Article 21, the Directorate General of Agrarian Planning is one of the work units within the Ministry of ATR/BPN responsible for formulating and implementing policies concerning land redistribution, community land empowerment, land use planning, and the management of coastal areas, small islands, border areas, and other designated areas in accordance with applicable laws and regulations.

The Ministry of Agrarian Affairs and Spatial Planning/National Land Agency has established its vision and mission to support the achievement of the President's vision and mission as outlined in the 2025–2029 National Medium-Term Development Plan (RPJMN). Its vision is to realize high-quality, equitable, and legally certain land management and spatial planning in support of an advanced Indonesia toward Golden Indonesia 2045. To achieve this vision, the Ministry has two missions: implementing digital-based and integrated land management and spatial planning to support sustainable economic growth and poverty reduction, and establishing a clean and effective bureaucracy through the development of human resources in the fields of land administration and spatial planning.

This study focuses on the third organizational objective, namely improving community welfare, strengthening the economy, and reducing poverty through land and spatial planning. This objective is reflected in Strategic Objective 4, which concerns equitable land rights to improve community welfare, and the program objective of achieving a more equitable structure of land tenure, ownership, use, and utilization to establish agrarian justice. More specifically, the study focuses on the activity target of reducing land ownership inequality through the issuance of Land Redistribution Decrees (SK Redistribusi Tanah).

As a national priority program, land redistribution is expected to reduce inequalities in land ownership, provide legal certainty over land rights, alleviate poverty, increase community economic productivity, and strengthen food sovereignty. Under the Ministry's 2025–2029 strategic plan, the target for land redistribution is established at 1.129.500 land parcels. The annual distribution of targets and budget allocations demonstrates the government's commitment to achieving these objectives through phased resource allocation. Adequate budgetary support is expected to improve implementation effectiveness and strengthen the program's contribution to sustainable economic development.

The implementation of land redistribution originating from Agrarian Reform Object Land (TORA) during 2020–2025 demonstrates the government's commitment to achieving equitable land tenure and ownership as part of the Agrarian Reform agenda. The program utilizes various sources of TORA, including state land, expired Cultivation Rights Title (HGU) land, abandoned land, and land released from forest areas in accordance with applicable regulations. Despite administrative, technical, and cross-sectoral coordination challenges, the program has continued to provide legal certainty over land rights and promote community welfare through asset and access reform. Cumulatively, land

redistribution during 2020–2025 covered approximately 890.834 hectares and 1.669.328 land parcels distributed to eligible communities, making it an important instrument for reducing land ownership inequality and supporting more inclusive economic development.

3.1.2 Development of Budget Allocations and Land Redistribution Performance

This study examines data from 27 Provincial Regional Offices of the National Land Agency over the 2022–2025 period. The budget data comprise the total effective (non-blocked) allocations for Land Redistribution Decree activities, GTRA activities, and monitoring and evaluation activities following budget efficiency measures and budget blocking. The total effective budget allocated to these three activities declined substantially during the observation period. In 2022, the combined allocation amounted to Rp177.843.839.000, decreasing to Rp112.944.813.000 in 2023 and Rp111.549.776.000 in 2024. By 2025, the allocation had declined further to Rp24.738.169.000. This downward trend reflects the government's budget efficiency policy and the adjustment of budget allocations according to organizational priorities.

The decline in budget allocations was accompanied by fluctuations in the number of Land Redistribution Decrees issued. In 2022, a total of 339.142 decrees were issued, decreasing to 236.818 in 2023. The number increased slightly to 251.818 in 2024 before declining substantially to 65.505 in 2025. These developments indicate a potential relationship between budget availability and land redistribution performance, which requires further empirical examination.

3.1.3 Descriptive Statistical Analysis

The descriptive statistical analysis covers 108 observations, comprising 27 cross-sectional units observed over four periods from 2022 to 2025. The variables analyzed include the number of Land Redistribution Decrees issued (Y), the Land Redistribution Decree activity budget (X1), the GTRA budget (X2), and the monitoring and evaluation budget (X3). The budget variables have been transformed into natural logarithms.

Table 1. Descriptive Statistics

Statistics	Y	X1	X2	X3
Mean	2.095229	21.01439	21.07318	18.55844
Median	2.124786	20.96722	21.38746	18.69041
Maximum	2.381374	23.08843	22.24222	19.76079
Minimum	1.348111	16.32511	19.11048	17.04418
Std. Dev.	0.192563	1.250354	0.900946	0.553886
Observations	108	108	108	108

Source: Processed data.

The descriptive statistics indicate that land redistribution performance (Y) has a mean of 2.095229, a median of 2.124786, a maximum of 2.381374, and a minimum of 1.348111, with a standard deviation of 0.192563. Its skewness value of -1.513930 indicates a negatively skewed distribution, while its kurtosis value of 6.004659 indicates a leptokurtic distribution. The Jarque–Bera statistic of 81.88161, with a probability of 0.000000, indicates that the variable is not normally distributed. The Land Redistribution Decree activity budget (X1) has a mean of 21.01439 and a standard deviation of 1.250354, indicating relatively limited dispersion around its average value. Its maximum and minimum values are 23.08843 and 16.32511, respectively. The negative skewness value of -1.370187 and kurtosis value of 6.442282 indicate a negatively skewed and leptokurtic distribution. The Jarque–Bera statistic of 87.11529, with a probability of 0.000000, confirms that the data are not normally distributed. The GTRA budget (X2) has a mean of 21.07318, a median of 21.38746, and a standard deviation of 0.900946. Its skewness value of -0.926786 indicates a negatively skewed distribution, while its kurtosis value of

2.421594 indicates a platykurtic distribution. The Jarque–Bera statistic of 16.96629, with a probability of 0.000207, indicates that the data are not normally distributed.

Meanwhile, the monitoring and evaluation budget (X3) has a mean of 18.55844 and a standard deviation of 0.553886, indicating relatively homogeneous budget allocations across observations. Its skewness and kurtosis values are -0.556930 and 2.765318, respectively. The Jarque–Bera statistic of 5.830923, with a probability of 0.054179, indicates that this variable is normally distributed at the 5% significance level.

3.1.4 Estimation Model Selection

The selection of the appropriate panel data estimation model was conducted using the Chow and Hausman tests. The Chow test produced a probability value of 0.0005, which is below the 0.05 significance level. Therefore, the null hypothesis favoring the Common Effect Model (CEM) was rejected, indicating that the Fixed Effect Model (FEM) was more appropriate. The Hausman test subsequently produced a probability value of 0.0345, which is also below 0.05. Accordingly, the null hypothesis favoring the Random Effect Model (REM) was rejected, and the Fixed Effect Model was selected. These results consistently indicate that the Fixed Effect Model is the most appropriate estimation approach for this study. Consequently, the Lagrange Multiplier test was not required because both the Chow and Hausman tests supported the use of FEM.

3.1.5 Classical Assumption Tests

Although panel data do not necessarily require all conventional classical assumption tests, this study conducted normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Verbeek (2000), Gujarati (2003), Wibisono (2025), and Aulia (2004:27), as cited in Ajija et al. (2011:52), explain that one advantage of panel data is that classical assumption testing is not necessarily required. The normality test produced a probability value of 0.000000, indicating that the data were not normally distributed. Nevertheless, this condition was considered acceptable because the study employed 108 observations, exceeding the threshold of 30 observations. According to Ajija et al. (2011:42), when the number of observations exceeds 30, normality testing may not be essential because the sampling distribution of the error term approaches normality.

The multicollinearity test produced a Variance Inflation Factor (VIF) value of 1.05, which is below the threshold of 10.00. This indicates that the regression model does not exhibit multicollinearity and satisfies the multicollinearity assumption. Furthermore, the heteroscedasticity test showed that the probability values of X1, X2, and X3 were all greater than 0.05, indicating the absence of heteroscedasticity. The autocorrelation test was conducted using the Durbin–Watson (DW) statistic. Sarwoko (2005:144) explains that the Generalized Least Squares (GLS) method can reduce autocorrelation commonly arising from estimation errors, thereby addressing autocorrelation problems in regression models. In this study, the Durbin–Watson statistic was 1.7858, with lower and upper bounds of 1.1624 and 1.6510, respectively, while the corresponding upper and lower bounds of 4-DW were 2.3490 and 2.8380. The DW statistic of 1.7858 falls within the range of -2 to 2, indicating that autocorrelation was not detected.

3.1.6 Linear Regression Analysis

The regression analysis was conducted using 108 observations to examine the effects of the Land Redistribution Decree activity budget (X1), GTRA budget (X2), and monitoring and evaluation budget (X3) on land redistribution performance (Y). The estimation results are presented in Table 2.

Table 2. Panel Regression Results

Variables	Coefficient	t-Statistic	Probability
X1 – Land Redistribution Decree Budget	0.076766	4.003	0.0001
X2 – GTRA Budget	0.064154	3.080655	0.0029
X3 – Monitoring and Evaluation Budget	0.048301	1.315778	0.1921

Source: Processed data.

The regression results indicate that the Land Redistribution Decree activity budget (X1) has a positive and statistically significant effect on land redistribution performance. The estimated coefficient is 0.076766, with a t-statistic of 4.003 and a probability value of 0.0001, which is below the 0.05 significance level. This indicates that a one-unit increase in the Land Redistribution Decree budget is associated with an increase of 0.076766 units in land redistribution performance, assuming other variables remain constant (ceteris paribus). Therefore, the hypothesis proposing a positive effect of X1 on Y is accepted. Similarly, the GTRA budget (X2) has a positive and statistically significant effect on land redistribution performance. The estimated coefficient is 0.064154, with a t-statistic of 3.080655 and a probability value of 0.0029. Since the probability value is below 0.05, the hypothesis proposing a positive effect of GTRA budget allocations on land redistribution performance is accepted. This finding indicates that increased GTRA budget allocations contribute positively to the achievement of land redistribution outputs.

In contrast, the monitoring and evaluation budget (X3) has a positive but statistically insignificant effect on land redistribution performance. The estimated coefficient is 0.048301, with a t-statistic of 1.315778 and a probability value of 0.1921, which exceeds the 0.05 significance level. Although the positive coefficient suggests a potential improvement in performance associated with increased monitoring and evaluation allocations, the effect is not statistically strong enough to establish a significant relationship. Consequently, the hypothesis proposing a significant effect of X3 on Y is rejected.

3.1.7 Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) was conducted to examine whether regional area (Z) strengthens or weakens the relationships between the independent variables and land redistribution performance. The classification of the moderating variable was based on the significance of its direct effect on the dependent variable and the significance of the interaction terms. The moderation analysis of the relationship between the Land Redistribution Decree budget (X1) and land redistribution performance (Y) produced a probability value of 0.0354 for the direct effect of regional area (Z) in the first regression output. Since this value is below 0.05, the direct effect is statistically significant. However, the interaction term between X1 and Z (X1Z) produced a probability value of 0.4046, which exceeds 0.05. Based on these results, the interaction effect is statistically insignificant, indicating that regional area does not significantly moderate the relationship between the Land Redistribution Decree budget and land redistribution performance.

Regarding the relationship between the GTRA budget (X2) and land redistribution performance (Y), the direct effect of regional area (Z) produced a probability value of 0.6133, while the interaction term (X2Z) produced a probability value of 0.1510. Both values exceed the 0.05 significance level. These results indicate that regional area does not significantly moderate the relationship between GTRA budget allocations and land redistribution performance. Meanwhile, the moderation analysis of the relationship between monitoring and evaluation budget allocations (X3) and land redistribution performance (Y) showed that the direct effect of regional area (Z) had a probability value of 0.1372, which exceeds 0.05. However, the interaction term (X3Z) produced a probability value of 0.0474, which is below 0.05. This indicates that the interaction effect is statistically significant, suggesting that regional area functions as a pure moderator in the relationship between monitoring and evaluation budget

allocations and land redistribution performance.

3.1.8 Hypothesis Testing

The simultaneous significance test (F-test) was conducted to determine whether the three independent variables collectively influence land redistribution performance. The estimation results produced an F-statistic of 29.41457 with a probability value of 0.000000. Since the probability value is below the 0.05 significance level, the null hypothesis is rejected. This indicates that the Land Redistribution Decree activity budget, GTRA budget, and monitoring and evaluation budget simultaneously have a statistically significant effect on land redistribution performance. These findings demonstrate that the combined contribution of the three budget components provides meaningful explanatory power in accounting for variations in land redistribution performance.

The partial significance test (t-test) indicates that the Land Redistribution Decree activity budget (X1) and GTRA budget (X2) individually have positive and statistically significant effects on land redistribution performance (Y). However, the monitoring and evaluation budget (X3) does not have a statistically significant partial effect. These findings suggest that budget allocations for Land Redistribution Decree and GTRA activities individually explain variations in the number of Land Redistribution Decrees issued across regional offices. Nevertheless, monitoring and evaluation budget allocations have not demonstrated a statistically significant individual contribution. This may indicate that the effects of the three budget components are complementary and more apparent when examined simultaneously, as supported by the significant F-test results.

The coefficient of determination indicates an Adjusted R-squared value of 0.916221, equivalent to 91.62%. This means that 91.62% of the variation in the number of Land Redistribution Decrees issued across regional offices can be explained collectively by the Land Redistribution Decree activity budget, GTRA budget, and monitoring and evaluation budget within the Fixed Effect Model. The remaining 8.38% is attributable to other factors outside the model, such as regional policies, institutional capacity, and local socioeconomic conditions. This relatively high Adjusted R-squared value indicates that the estimated model has substantial explanatory power in describing the phenomenon under investigation.

3.2 Discussion

3.2.1 The Effect of the Land Redistribution Decree Activity Budget on Land Redistribution Performance

The research findings indicate that the budget allocated to Land Redistribution Decree activities has a positive and significant effect on land redistribution performance. This finding is consistent with Lutfiatus (2020), who identified a positive relationship between performance-based budgeting and organizational performance. It also supports the findings of Alianingrum and Ritonga (2025), Miharto et al. (2025), and Mulyana et al. (2023), who highlighted the importance of budget effectiveness, efficiency, and control in supporting organizational performance. Nevertheless, the positive relationship between budget allocation and performance should not be interpreted to mean that a larger budget will always result in higher performance. Budget effectiveness remains dependent on the quality of planning, the appropriateness of activity targets, the capacity of implementing personnel, the availability of land redistribution objects, and the ability to overcome land-related obstacles. This is important because land redistribution outputs result from a series of processes rather than merely from the availability of funding.

These findings also differ from those of Suciati (2025) and Habibah and Halim (2020), who found that budget changes or efficiency measures do not necessarily lead to changes in performance because organizations may adjust their targets, working mechanisms, or performance indicators. This difference may be explained by the characteristics of the research object. Land redistribution involves relatively intensive field activities and requires operational funding to reach locations, conduct inventories and verification, and complete administrative procedures.

3.2.2 The Effect of the GTRA Budget on Land Redistribution Performance

The research findings indicate that the GTRA budget has a positive and significant effect on land redistribution performance. This finding demonstrates that budgetary support for GTRA has a measurable relationship with improvements in land redistribution performance. This finding is particularly interesting because GTRA activities differ in nature from Land Redistribution Decree activities. Whereas the Land Redistribution Decree budget primarily finances technical activities that are directly linked to outputs, the GTRA budget serves a more institutional strengthening function. GTRA plays a role in coordination, synchronization, the identification and recommendation of potential Agrarian Reform Land Objects (TORA), the facilitation of problem resolution, and the integration of the interests of central government, regional governments, and communities.

Accordingly, the effect of the GTRA budget on performance does not primarily arise from financing the issuance of Land Redistribution Decrees. Instead, it operates through GTRA's capacity to reduce coordination barriers and facilitate the provision of agrarian reform objects. This finding has important implications for understanding land redistribution performance. Performance is determined not only by the technical capacity of Regional Offices of the National Land Agency (BPN), but also by the institutional ecosystem that enables land redistribution activities to be implemented.

3.2.3 The Effect of the Monitoring and Evaluation Budget on Land Redistribution Performance

The research findings indicate that the monitoring and evaluation budget does not have a significant effect on land redistribution performance. This result does not imply that monitoring and evaluation are unimportant. A more appropriate interpretation is that the amount of the monitoring and evaluation budget has not been statistically demonstrated to directly increase the number of land redistribution outputs in the research model. This finding can be explained by examining the position of monitoring and evaluation within the program value chain. In the agrarian management system, inputs are used to implement activities, which generate outputs, while monitoring and evaluation function as feedback mechanisms. Given this position, the benefits of monitoring and evaluation tend to emerge through process improvement mechanisms rather than through the direct production of outputs. This sequence requires time.

This finding also explains why the coefficient of X3 remains positive but statistically insignificant. The positive direction indicates that, conceptually, additional resources allocated to monitoring and evaluation move in the same direction as performance. However, the strength of this relationship is insufficient to establish statistical significance. This differs from the Land Redistribution Decree activity budget, which has a more direct relationship with field activities. Monitoring and evaluation primarily function as mechanisms for organizational control and learning; therefore, their effectiveness depends heavily on whether the recommendations generated are actually implemented.

3.2.4 The Moderating Role of Regional Area in the Relationship Between the Land Redistribution Decree Activity Budget and Land Redistribution Performance

The findings indicate that regional area plays a moderating role in the relationship between the Land Redistribution Decree activity budget and land redistribution performance. In geographically extensive regions, land redistribution activities face higher coordination and operational costs. Distances between locations, geographical conditions, transportation access, and the distribution of TORA objects may increase the required financial resources and implementation time. Consequently, additional budget allocations become increasingly important for maintaining implementation capacity. Conversely, relatively small regions with good accessibility enable the same resources to be utilized more efficiently.

Thus, the research findings demonstrate that budget allocations do not have uniform productivity values across regions. Each additional rupiah allocated may generate different marginal benefits depending on geographical conditions.

3.2.5 The Moderating Role of Regional Area in the Relationship Between the GTRA Budget and Land Redistribution Performance

The research findings indicate that regional area does not act as a moderating variable in the relationship between the Agrarian Reform Task Force (GTRA) budget and land redistribution performance. This finding can be explained by the fact that GTRA activities have different characteristics from the technical activities involved in land redistribution.

GTRA is more focused on institutional coordination, policy synchronization, the formulation of recommendations, TORA identification, conflict resolution facilitation, and strengthening inter-agency synergy. These activities do not all require physical mobilization at the same intensity as land inventory, measurement, and object verification activities. Therefore, variations in regional area do not automatically change the effectiveness of GTRA budget allocations.

GTRA effectiveness is more likely to be influenced by:

a. Regional government commitment;
b. Leadership quality;
c. Coordination capacity;
d. Data availability;
e. Certainty regarding TORA objects;
f. Stakeholders' willingness to cooperate; and
g. The ability to resolve conflicts or obstacles involving multiple authorities.

3.2.6 The Moderating Role of Regional Area in the Relationship Between the Monitoring and Evaluation Budget and Land Redistribution Performance

The research findings indicate that regional area plays a moderating role in the relationship between the monitoring and evaluation budget and land redistribution performance. This finding has a strong logical connection with the characteristics of monitoring activities. Monitoring and Evaluation (M&E) requires the capacity to reach activity locations, collect information, conduct verification, undertake supervision, and ensure follow-up actions. In geographically extensive regions, the costs of obtaining high-quality information tend to increase. The more widely dispersed the activity locations, the greater the requirements for travel, time, personnel, and coordination. Accordingly, additional M&E budget allocations have greater strategic value in regions with extensive geographical coverage.

This finding explains why X3 does not have a significant direct effect but becomes significant when interacted with regional area. In relatively small regions, monitoring can be conducted more easily, meaning that additional budget allocations do not necessarily generate substantial additional outputs. However, in geographically extensive regions, limited monitoring resources may result in delayed information and delayed responses to problems. Under these circumstances, additional funding for monitoring and evaluation activities can provide greater benefits.

4. Conclusion and Recommendation

4.1 Conclusion

Based on the results of the data analysis and discussion concerning the effects of the Land Redistribution Decree activity budget, the Agrarian Reform Task Force (GTRA) budget, and the monitoring and evaluation budget on land redistribution performance, with regional area serving as a moderating variable at the Regional Offices of the National Land Agency (BPN) across Indonesia, the following conclusions can be drawn:

a. The Land Redistribution Decree activity budget has a positive and significant effect on land redistribution performance.

The research findings indicate that increased budget allocations for Land Redistribution Decree activities can improve land redistribution performance through the optimization of socialization

activities, the inventory and identification of land redistribution subjects and objects, and the acceleration of Land Redistribution Decree issuance. This finding demonstrates that adequate budgetary resources constitute a strategic factor in supporting the successful implementation of these activities.

b. **The Agrarian Reform Task Force (GTRA) budget has a positive and significant effect on land redistribution performance.**
   Budgetary support for GTRA activities has been proven to improve the effectiveness of cross-sectoral coordination, the identification and acceleration of the provision of Agrarian Reform Land Objects (TORA), the resolution of agrarian conflicts, and inter-agency synergy in implementing agrarian reform. These findings indicate that successful land redistribution is determined not only by technical activities but also by institutional effectiveness and collaborative governance.
c. **The monitoring and evaluation budget does not have a significant effect on land redistribution performance.**
   Although the relationship is positive, an increase in the monitoring and evaluation budget has not been shown to directly improve land redistribution performance. This indicates that monitoring and evaluation functions are more oriented toward strengthening accountability, program control, and governance improvement. Consequently, their benefits tend to be indirect and long-term rather than directly contributing to increased land redistribution outputs.
d. **Regional area moderates the relationship between the Land Redistribution Decree activity budget and land redistribution performance.**
   This finding indicates that geographical characteristics influence the effectiveness of budget utilization for land redistribution activities. In regions with larger geographical coverage, operational costs, personnel mobilization, and field implementation requirements are greater, meaning that the effect of budget allocations on performance is increasingly influenced by regional conditions.
e. **Regional area does not moderate the relationship between the GTRA budget and land redistribution performance.**
   The effectiveness of the GTRA budget in improving land redistribution performance is relatively unaffected by regional area because GTRA's primary functions focus on institutional coordination, policy integration, and cross-sectoral collaboration, which can be carried out effectively without depending on the geographical characteristics of a particular region
f. **Regional area moderates the relationship between the monitoring and evaluation budget and land redistribution performance.**
   This finding indicates that the effectiveness of monitoring and evaluation activities is influenced by the geographical conditions of the working area. The larger the area under supervision, the greater the resources and operational costs required to conduct effective monitoring. Therefore, policies concerning monitoring and evaluation budget allocations need to consider regional characteristics to ensure that supervisory functions adequately support successful program implementation.

4.2 Recommendation

Based on the research findings concerning the effects of the Land Redistribution Decree activity budget, the Agrarian Reform Task Force (GTRA) budget, the monitoring and evaluation budget, and regional area on land redistribution performance, with regional area serving as a moderating variable, the following recommendations are proposed:

a. For the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), the allocation of funds for Land Redistribution Decree activities should be maintained and, where possible, increased, as the research has demonstrated a positive and significant effect on land redistribution performance. Budget planning should be based on actual field requirements, prioritizing activities that directly support the achievement of land redistribution targets so that the effectiveness of agrarian reform implementation can be continuously improved.

b. The institutional functions of the Agrarian Reform Task Force (GTRA) should continue to be strengthened through increased budgetary support, optimized cross-sectoral coordination, and enhanced synergy among the central government, regional governments, and relevant ministries/agencies. Strengthening GTRA institutions is expected to accelerate the resolution of agrarian conflicts, optimize the utilization of Agrarian Reform Land Objects (TORA), and integrate asset reform and access reform in the implementation of agrarian reform.
c. Monitoring and evaluation activities should be directed toward improving outcome-based supervision, rather than focusing solely on administrative compliance. The development of information technology-based monitoring systems, performance dashboards, and post-land-redistribution evaluations should be optimized so that monitoring results can serve as a basis for decision-making and the continuous improvement of land redistribution policies.
d. In preparing budgets for Land Redistribution Decree activities, a place-based budgeting approach should be implemented by considering regional area, geographical conditions, operational complexity, and the distribution of land redistribution objects. This policy will improve budget utilization efficiency while ensuring that each region receives proportional resource support based on its actual program implementation requirements.
e. Efforts to strengthen GTRA effectiveness should focus more on improving institutional governance quality than on adjustments based on regional area, considering that the research findings indicate that regional area does not moderate the relationship between the GTRA budget and land redistribution performance. Therefore, enhanced cooperation, integration of land administration data, digitalization of coordination, and strengthened collaborative leadership should become priorities in supporting successful agrarian reform implementation.
f. The government should develop risk-based monitoring and area-based monitoring systems by utilizing digital technology and electronic reporting. This approach will improve supervisory effectiveness, particularly in regions with extensive geographical coverage and high levels of complexity. Consequently, land redistribution activities can be implemented in a more accountable, efficient, and sustainable manner, thereby supporting the achievement of national agrarian reform objectives.

Bibliography

Ajija, S. R., Sari, D. W., Setianto, R. H., & Primanti, M. R. (2011). *Cara cerdas menguasai EViews*. Salemba Empat.

Alianingrum, R. H., & Ritonga, F. (2025). Pengaruh efektivitas dan efisiensi anggaran terhadap kinerja keuangan perusahaan. *Remittance: Jurnal Akuntansi Keuangan dan Perbankan, 6*(1), 187–198.

Burlacu, S., Patarlageanu, S. R., Diaconu, A., & Sârbu, A. (2021). Digital public administration for sustainable development. *European Journal of Sustainable Development, 10*(4), 33–40.

Dhamara, R., & Fauzi, A. (2023). Efektivitas penerapan anggaran berbasis kinerja terhadap kinerja kementerian lembaga. *Jurnal Akuntansi dan Manajemen Bisnis, 3*(1), 104–110.

Direktorat Jenderal Penataan Agraria. (2026). *Laporan kinerja Direktorat Jenderal Penataan Agraria tahun 2025*.

Fadhilatunnisa, A., Suwondo, S., & Novianty, I. (2021). Pengaruh perencanaan anggaran dan penyerapan anggaran terhadap kinerja instansi pemerintah. *Indonesian Accounting Research Journal, 1*(3).

Habibah, S., & Halim, A. (2016). *Analisis dampak pemotongan anggaran belanja pada kinerja Kementerian Pertanian* [Tesis magister, Universitas Gadjah Mada].

Habibah, S., & Halim, A. (2020). Analisis dampak pemotongan anggaran belanja pada kinerja Kementerian Pertanian. *ABIS: Accounting and Business Information Systems Journal, 6*(1), 1–17.

Halim, A., & Iqbal, M. (2012). *Pengelolaan keuangan daerah* (Edisi ke-3). UPP STIM YKPN.

Hartadi, A., & Nugroho, N. (2022). Pengaruh pengelolaan sarana dan prasarana terhadap kinerja pegawai. *Albama: Jurnal Bisnis Administrasi dan Manajemen, 15*(1), 54–63.

Katsamunska, P. (2016). The concept of governance and public governance theories. *Economic Alternatives*, (2), 133–141.

Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional. (2019). *Petunjuk teknis kegiatan landreform tahun 2019*. Direktorat Jenderal Penataan Agraria.

Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional. (2025). *Petunjuk pelaksanaan kegiatan redistribusi tanah tahun 2025*. Direktorat Landreform, Direktorat Jenderal Penataan Agraria.

Mahmudi. (2019). *Manajemen kinerja sektor publik* (Edisi ke-3). UPP STIM YKPN.

Mardiasmo. (2018). *Akuntansi sektor publik*. Andi.

Miharto, E., Wati, L. N., & Hendrian, H. (2025). Analisis pengaruh perencanaan dan pelaksanaan anggaran berbasis kinerja pengelolaan anggaran di mediasi pengendalian anggaran. *Jurnal Administrasi dan Manajemen, 15*(1), 1–11.

Mulyana, A., Dewi, K., Rahmawati, D., & Nafilla, H. (n.d.). Pengaruh partisipasi anggaran terhadap efisiensi anggaran.

Ratnasari, D., Sastrodiharjo, I., & Rely, G. (2024). Pengaruh transparansi, akuntabilitas organisasi dan kualitas laporan keuangan terhadap nilai capaian kinerja pelaksanaan anggaran. *Jurnal Bisnis dan Ekonomi, 2*(3), 332–358.

Republik Indonesia. (1945). *Undang-Undang Dasar Negara Republik Indonesia Tahun 1945*.

Republik Indonesia. (1960). *Undang-Undang Nomor 5 Tahun 1960 tentang Peraturan Dasar Pokok-Pokok Agraria*.

Republik Indonesia. (2001). *Ketetapan Majelis Permusyawaratan Rakyat Republik Indonesia Nomor IX/MPR/2001 tentang Pembaruan Agraria dan Pengelolaan Sumber Daya Alam*.

Republik Indonesia. (2019). *Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah*.

Salma, N. (2020). Pengaruh partisipasi penyusunan anggaran, komitmen organisasi, dan motivasi terhadap kinerja manajerial. *MABSYA, 2*(2).

Sari, C., & Putra, I. B. W. (2014). Pelaksanaan redistribusi tanah obyek landreform di Kabupaten Tabanan. *Kertha Negara: Journal Ilmu Hukum*.

Sarwoko. (2005). *Dasar-dasar ekonometrika*. Andi.

Selviani, D. (2020). Pengaruh penerapan anggaran berbasis kinerja terhadap akuntabilitas kinerja instansi pemerintah Kota Cimahi. *LAND, 1*(2), 117–123.

Setyanusa, I. B., Ghoidah, U., & Mutmainnah, M. (2022). Pengaruh perencanaan dan anggaran berbasis kinerja terhadap akuntabilitas kinerja. *JEMBA, 2*(2), 172–191.

Simamora, S., Arini, A., & Kamilah, F. (2024). Pengaruh penerapan anggaran berbasis kinerja terhadap akuntabilitas kinerja. *Jurnal IAKP, 5*(2).

Singh, A. (2023). A theoretical understanding of governance and good governance. *Vidyajournal, 2*(1), 39–42.

Sirin, A., Indarto, I., & Saddewisasi, W. (2020). Determinant penyerapan anggaran dengan komitmen organisasi sebagai moderating variable. *Jurnal Riset Ekonomi dan Bisnis, 13*(2), 147–163.

Soedarman, M., Nahas, J. R., & Puspita, D. A. (2023). Pengaruh partisipasi anggaran dan komitmen organisasi terhadap kinerja manajerial. *Jurnal Analisa Akuntansi dan Perpajakan, 7*(1), 94–101.

Sørensen, E., & Torfing, J. (2021). Accountable government through collaborative governance? *Administrative Sciences, 11*(4), 127.

Suciati, S. H. (2025). Efisiensi anggaran dan kinerja satker. *MUTAWAZIN, 6*(1), 131–162.

Sukmiridiyanto, Budiono, P., & Mukhlis, M. (2024). Peran krusial manajemen strategi dalam meningkatkan kinerja organisasi publik. *Journal Publicuho, 7*(3), 1183–1189.

Tambuk, H. H. (2021). *Pengaruh penerapan anggaran berbasis kinerja terhadap akuntabilitas kinerja instansi pemerintah daerah Kabupaten Manggarai Timur* [Skripsi, Universitas Atma Jaya Yogyakarta].

Wiradi, G. (2009). *Seluk beluk masalah agraria: Reforma agraria dan penelitian agraria*. STPN Press.

Zuhroh, L. (2020). Analisis anggaran berbasis kinerja dan sistem pengendalian internal terhadap kinerja pegawai. *Jurnal Otonomi, 20*(2).