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Analysis of Expenditure Harmony Ratios (Operational and Capital Expenditures) and Expenditure Efficiency on Financial Performance at the South Sumatra Regional Police During the Period 2021–2025

Kurnia Indah Sari[1*], Meti Zuliyana[2] , & Shelly Farida Tobing[3]

[1,2,3] Department of Accounting, Tridinanti University, Palembang, Indonesia.

*Corresponding author: kurniaindahsari216@gmail.com

Abstract

This study aims to analyze the expenditure harmony ratios (operational and capital expenditures) and expenditure efficiency on financial performance at the South Sumatra Regional Police during the period 2021–2025. This study uses a quantitative descriptive approach with public sector financial ratio analysis. The data used are secondary data in the form of Budget Realization Reports (LRA) obtained from the Finance Division of the South Sumatra Regional Police during the research period. The analysis was conducted by examining the expenditure harmony ratio to assess the balance between operational and capital expenditures, as well as the expenditure efficiency ratio to evaluate the effectiveness of budget utilization. The results indicate that expenditure management has been implemented efficiently; however, the composition of expenditures is not yet fully balanced due to the dominance of operational expenditures compared to capital expenditures. These findings highlight the importance of improving budget allocation strategies and strengthening expenditure management to support effective financial performance and sustainable organizational development at the South Sumatra Regional Police.

Keywords: Expenditure Harmony Ratio, Operational Expenditure, Capital Expenditure, Expenditure Efficiency, Financial Performance.

INTRODUCTION

Financial performance is an important indicator that reflects an organization's ability to manage financial resources effectively, efficiently, and accountably. In public sector

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organizations, financial performance plays an important role in ensuring that budget utilization supports organizational objectives and public services. Government institutions are required not only to implement their duties and functions but also to manage state finances transparently and responsibly. Therefore, financial performance analysis is essential to evaluate the effectiveness of financial management and decision-making processes (Mahmudi, 2019).

Expenditure harmony ratio is one of the important indicators used to evaluate public sector financial management. This ratio measures the balance between operational expenditures and capital expenditures within an organization. Operational expenditures are generally allocated to support routine activities, while capital expenditures are directed toward long-term investment through asset development and infrastructure improvement. A balanced expenditure composition is needed to ensure that budget allocation can support both operational sustainability and organizational development (Mahmudi, 2019).

Expenditure efficiency is another factor that reflects the quality of financial management in public sector organizations. Efficiency analysis evaluates the extent to which budget realization is aligned with the available budget allocation. Effective expenditure management indicates that organizations are able to utilize financial resources optimally while minimizing unnecessary spending. Previous studies have shown that expenditure efficiency analysis can provide important information regarding government financial performance and budget management effectiveness (Gea, 2022; Putri, 2022).

The South Sumatra Regional Police (Polda Sumsel) is one of the public sector institutions under the Indonesian National Police (Polri) that has the responsibility to maintain security, enforce laws, and provide protection and services to the community. In carrying out these responsibilities, Polda Sumsel requires effective financial management to support operational activities and organizational development. As a government institution, Polda Sumsel is required to manage its budget efficiently, transparently, and accountably in accordance with the principles of good governance.

Based on the Budget Realization Reports (LRA) of the South Sumatra Regional Police during the 2021–2025 period, there is an indication of an imbalance in expenditure allocation. Operational expenditures, consisting of employee expenditures and goods expenditures, continue to dominate the budget structure, while capital expenditure shows a significant decline. The proportion of capital expenditure decreased from 8.19% in 2021 to 0.87% in 2025, indicating that budget allocation for long-term investment remains relatively limited. This condition highlights the importance of evaluating expenditure harmony and efficiency to support better financial performance.

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Although previous studies have examined expenditure harmony ratios and expenditure efficiency in government institutions, research focusing on police institutions, particularly the South Sumatra Regional Police, is still limited. Differences in organizational characteristics, budget structures, and institutional responsibilities may produce different findings regarding financial management performance. Therefore, this study aims to analyze the expenditure harmony ratios (operational and capital expenditures) and expenditure efficiency on financial performance at the South Sumatra Regional Police during the period 2021–2025.

THEORETICAL REVIEW

Stewardship Theory provides a theoretical perspective explaining that managers within an organization act as stewards who are responsible for managing resources entrusted to them in order to achieve organizational objectives. This theory emphasizes that individuals in public organizations are expected to prioritize organizational interests through responsible decision-making, accountability, and effective resource management. Therefore, proper management of public resources becomes an important factor in achieving better organizational performance (Donaldson & Davis, 1991).

In the context of public sector organizations, Stewardship Theory is relevant in explaining financial management practices, particularly in the management of government budgets. Public institutions are required to manage state funds effectively, efficiently, transparently, and accountably. The allocation of expenditures reflects the responsibility of organizational managers in determining priorities between operational needs and long-term development. Balanced expenditure management can support organizational sustainability and improve financial performance (Mahmudi, 2019).

Expenditure harmony analysis is closely related to the Stewardship Theory perspective because the allocation of operational expenditures and capital expenditures represents managerial responsibility in optimizing the use of public funds. Operational expenditures support routine organizational activities, while capital expenditures provide long-term benefits through investment in assets and institutional capacity. A balanced expenditure composition indicates that the organization is able to manage its budget effectively according to its strategic needs.

Furthermore, expenditure efficiency also reflects the implementation of Stewardship Theory in public financial management. Efficient expenditure management shows the ability of an organization to utilize available budgets optimally and avoid unnecessary spending. Based on this perspective, the analysis of expenditure harmony ratios and expenditure

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efficiency provides an important foundation for evaluating financial performance at the South Sumatra Regional Police during the period 2021–2025.

METHOD

Research Design

This study employed a quantitative descriptive approach to analyze expenditure harmony ratios (operational and capital expenditures) and expenditure efficiency on financial performance at the South Sumatra Regional Police during the period 2021–2025. The study used financial ratio analysis to evaluate the composition of expenditures and the efficiency of budget utilization. The independent variables in this study were expenditure harmony ratios and expenditure efficiency, while financial performance was analyzed as the outcome variable.

Setting and Study Population

The study was conducted at the South Sumatra Regional Police (Polda Sumsel), located in Palembang, South Sumatra Province, Indonesia. The population consisted of all work units (Satker) within the South Sumatra Regional Police during the period 2021–2025, totaling 43 work units. The study focused on work units that had complete budget allocation and realization data related to operational expenditures and capital expenditures.

Sampling Technique Procedure

The sampling technique used in this study was purposive sampling. The sample was selected based on specific criteria, including work units located within the South Sumatra Regional Police environment and having complete budget realization reports during the research period. Based on these criteria, three work units were selected as research samples, namely the Logistics Bureau, Medical and Health Division, and Bhayangkara Hospital, resulting in 15 annual financial report observations from 2021–2025.

Instruments

The research instrument used in this study was documentation of financial reports, particularly Budget Realization Reports (LRA) obtained from the Finance Division of the South Sumatra Regional Police. The variables were measured using financial ratios, including expenditure harmony ratios consisting of operational expenditure ratio and capital expenditure ratio, as well as expenditure efficiency ratio. These ratios were used to evaluate the effectiveness of budget allocation and financial management performance.

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The collected data were analyzed to determine the condition of expenditure allocation and budget utilization during the research period. The analysis process included calculating expenditure harmony ratios and expenditure efficiency ratios to assess whether budget management had been implemented effectively and efficiently in supporting organizational performance.

Data Collection

Data collection was conducted through documentation methods by collecting secondary data in the form of Budget Realization Reports (LRA) and other financial documents from the Finance Division of the South Sumatra Regional Police. The collected documents covered the period 2021–2025 and were used as the main source for analyzing expenditure composition and budget efficiency.

Data Analysis

Data analysis was performed using quantitative descriptive analysis through financial ratio calculations. The analysis included expenditure harmony ratio analysis (operational expenditure and capital expenditure ratios) and expenditure efficiency ratio analysis. The results of the ratio analysis were interpreted to evaluate the financial performance of the South Sumatra Regional Police in managing budget allocation and expenditure during the period 2021–2025.

RESULTS

SHOPPING COMPATIBILITY RATIO

Table 1. LRA task force of the Logistics Bureau, Biddokes and Rumkit Bhayangkara Palembang for the 2021-2025 Period

NO	SATKER	SHOPPING DESCRIPTION	2021	2022	2023	2024	2025
1	ROLOG	OPERATING EXPENSES	51.892.658.752	64.800.393.500	52.999.375.769	54.616.427.443	67.377.614.913
		CAPITAL EXPENDITURE	99.142.555.000	30.225.640.300	3.000.000.000	17.282.361.790	4.192.812.000
		TOTAL SPEND	**1501.035.213.752**	**95.026.033.800**	**55.999.375.769**	**71.898.789.233**	**71.570.426.913**
2	BIDDOKKES	OPERATING EXPENSES	18.005.545.496	18.686.358.051	20.571.026.412	20.892.220.435	22.021.310.445
		CAPITAL EXPENDITURE	835.715.900	1.060.296.583	1.016.662.350	984.743.090	1.110.772.000

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		TOTAL SPEND	**18.841.261.396**	**19.746.654.634**	**21.587.688.762**	**21.876.963.525**	**23.132.082.445**
3	RUMKIT BHAYANGKARA	OPERATING EXPENSES	111.678.524.408	92.760.752.144	95.800.660.858	80.652.660.195	85.748.922.211
		CAPITAL EXPENDITURE	15.610.961.550	11.495.693.538	7.449.353.000	5.377.495.335	5.000.387.244
		TOTAL SPEND	**127.289.485.958**	**104.256.445.682**	**103.250.013.858**	**86.030.155.530**	**90.749.309.455**

Source : South Sumatra Regional Police Bidkeu Data Processed, 2026

Table 1 presents the expenditure composition of the Logistics Bureau, Biddokkes, and Bhayangkara Hospital Palembang during the 2021–2025 period. The data show the allocation of operational expenditures, capital expenditures, and total expenditures used as the basis for analyzing the expenditure harmony ratio. The results indicate that operational expenditures generally dominate the expenditure structure compared to capital expenditures, reflecting that most of the budget is allocated to support routine organizational activities.

The dominance of operational expenditures indicates that the South Sumatra Regional Police still prioritizes short-term operational needs in carrying out its duties and functions. Meanwhile, capital expenditures tend to fluctuate and show a lower proportion compared to operational expenditures. According to Mahmudi (2019), expenditure harmony analysis is important to evaluate the balance of budget allocation between routine expenditures and long-term investment expenditures to support organizational sustainability.

OPERATING EXPENSES

Table 2. Operating Expenditure of the Log, Biddokkes and Rumkit Bhayangkara Palembang Bureau for the 2021-2025 Period

NO	SATKER	SHOPPING DESCRIPTION	2021	2022	2023	2024	2025
1	ROLOG	OPERATING EXPENSES	51.892.658.752	64.800.393.500	52.999.375.769	54.616.427.443	67.377.614.913
2	BIDDOKKES	OPERATING EXPENSES	18.005.545.496	18.686.358.051	20.571.026.412	20.892.220.435	22.021.310.445
3	RUMKIT BHAYANGKARA	OPERATING EXPENSES	111.678.524.408	92.760.752.144	95.800.660.858	80.652.660.195	85.748.922.211
		TOTAL SPEND	**181.576.728.656**	**176.247.503.695**	**169.371.063.039**	**156.161.308.073**	**175.147.847.569**

Source : South Sumatra Regional Police Bidkeu Data Processed, 2026

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Table 2 presents the operational expenditure allocation of the Logistics Bureau, Biddokkes, and Bhayangkara Hospital Palembang during the 2021–2025 period. The results show that operational expenditures represent the largest portion of total expenditure. This condition indicates that most of the available budget is utilized for supporting routine activities, employee needs, operational services, and organizational activities.

Based on Mahmudi (2019), operational expenditure generally dominates government expenditure because it is related to daily activities and short-term organizational needs. The high proportion of operational expenditure at the South Sumatra Regional Police reflects the characteristics of public sector organizations that require continuous operational support. However, a high operational expenditure ratio needs to be balanced with adequate capital expenditure allocation to maintain organizational development and improve future performance.

CAPITAL EXPENDITURE

Table 3. Capital Expenditure of the Log, Biddokkes and Rumkit Bhayangkara Palembang Bureau for the 2021-2025 Period

NO	SATKER	SHOPPING DESCRIPTION	2021	2022	2023	2024	2025
1	ROLOG	CAPITAL EXPENDITURE	99.142.555.000	30.225.640.300	3.000.000.000	17.282.361.790	4.192.812.000
2	BIDDOKKES	CAPITAL EXPENDITURE	835.715.900	1.060.296.583	1.016.662.350	984.743.090	1.110.772.000
3	RUMKIT BHAYANGKARA	CAPITAL EXPENDITURE	15.610.961.550	11.495.693.538	7.449.353.000	5.377.495.335	5.000.387.244
		TOTAL SPEND	**115.589.232.450**	**42.781.630.421**	**11.466.015.350**	**11.466.015.350**	**10.303.971.244**

Source : South Sumatra Regional Police Bidkeu Data Processed, 2026

Table 3 presents the capital expenditure allocation of the Logistics Bureau, Biddokkes, and Bhayangkara Hospital Palembang during the 2021–2025 period. The results indicate that capital expenditure tends to experience fluctuations and shows a smaller proportion compared to operational expenditure. Capital expenditure allocation is used for long-term investments, such as procurement of assets, infrastructure development, and supporting facilities.

The relatively low proportion of capital expenditure indicates that budget allocation is still more focused on fulfilling operational needs rather than increasing long-term organizational capacity. According to Mahmudi (2019), capital expenditure provides long-

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term benefits because it contributes to asset development and institutional improvement. Therefore, an appropriate balance between operational and capital expenditures is required to support effective financial management.

SPENDING EFFICIENCY RATIO

Table 4. Capital Expenditure of the Log, Biddokkes and Rumkit Bhayangkara Palembang Bureau for the 2021-2025 Period

Yr	Rolog		Biddokkes		Rumkit	
	Budget (Rp)	Expenditure Realization (Rp)	Budget (Rp)	Expenditure Realization (Rp)	Budget (Rp)	Expenditure Realization (Rp)
2021	151.051.692.000	151.035.213.752	19.280.909.000	18.841.261.396	164.333.753.000	127.289.485.958
2022	98.126.744.000	95.026.033.800	19.849.639.000	19.746.654.634	112.530.409.000	104.256.445.682
2023	56.013.224.000	55.999.375.769	21.638.611.000	21.587.688.762	113.858.083.000	103.250.013.858
2024	72.002.127.000	71.898.789.233	22.228.094.000	21.876.963.525	87.831.961.000	86.030.155.530
2025	71.691.614.000	71.570.426.913	23.311.769.000	23.132.082.445	93.400.867.000	90.749.309.455

Source : South Sumatra Regional Police Bidkeu Data Processed, 2026

Table 4 presents the comparison between budget allocation and expenditure realization of the Logistics Bureau, Biddokkes, and Bhayangkara Hospital Palembang during the 2021–2025 period. The expenditure efficiency ratio is calculated by comparing realized expenditure with the allocated budget. The results are used to evaluate the ability of each work unit in managing financial resources efficiently.

Based on Mahmudi (2019), an organization is considered efficient when the expenditure efficiency ratio is below 100%, indicating that budget realization does not exceed the allocated budget. The results show that the three selected work units were able to manage their budgets efficiently because expenditure realization remained below the available budget. This indicates that budget planning and expenditure control at the South Sumatra Regional Police have been implemented effectively during the research period.

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DISCUSSION

The analysis of expenditure harmony ratio between operating expenditure and capital expenditure at the South Sumatra Regional Police during the 2021–2025 period shows that the budget allocation structure is not yet fully balanced. The results indicate that operational expenditure tends to dominate the total expenditure allocation, while capital expenditure has a smaller proportion in several task forces. This condition shows that the organization still prioritizes routine operational needs to support the implementation of main duties and functions. However, a balanced allocation between operational and capital expenditure is required to ensure sustainable organizational development and improve financial performance.

The analysis of operating expenditure ratio shows that several task forces have expenditure proportions exceeding the ideal standard. The high proportion of operating expenditure indicates that most of the budget is allocated for routine activities, employee needs, goods, and services. Although operational expenditure is necessary to support daily activities, excessive dominance may reduce the opportunity for investment in infrastructure and asset development. This finding supports Mahmudi (2019), who stated that expenditure harmony analysis is important to evaluate whether budget allocation has been distributed proportionally between short-term operational needs and long-term investment needs.

The analysis of capital expenditure ratio shows different conditions among the selected task forces. Some task forces have maintained capital expenditure within the ideal range, while others show unstable allocation patterns. The lower proportion of capital expenditure indicates that budget utilization is still more focused on operational activities rather than long-term asset development. Therefore, improving the balance between operating expenditure and capital expenditure is necessary to support institutional capacity, infrastructure improvement, and long-term financial performance.

The analysis of expenditure efficiency ratio shows that all selected task forces at the South Sumatra Regional Police have implemented efficient budget management during the 2021–2025 period. The expenditure realization remained below the allocated budget, resulting in efficiency ratios below 100%. This indicates that budget planning and expenditure control have been implemented effectively. The results are consistent with Mahmudi (2019), who explains that an organization is considered efficient when it is able to manage expenditures without exceeding the predetermined budget.

CONCLUSION

This study analyzed the expenditure harmony ratio (operating expenditure and capital expenditure) and expenditure efficiency on financial performance at the South

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Sumatra Regional Police during the 2021–2025 period. The results indicate that the expenditure structure is not yet fully balanced because operational expenditure remains dominant compared to capital expenditure in several task forces. This condition shows that budget allocation is still focused on supporting routine activities rather than long-term investment development.

The results also indicate that expenditure efficiency at the South Sumatra Regional Police has been achieved. All selected task forces show efficiency ratios below 100%, meaning that expenditure realization does not exceed the available budget. This reflects that financial management, budget control, and expenditure realization have been carried out effectively and responsibly.

Recommendations

The South Sumatra Regional Police is recommended to improve the balance between operating expenditure and capital expenditure by prioritizing budget allocation based on organizational needs and long-term development priorities. Increasing capital expenditure allocation should be considered to support asset development, infrastructure improvement, and operational capability enhancement.

In maintaining expenditure efficiency, each task force should continue strengthening budget planning, monitoring, and evaluation processes to ensure that budget utilization remains effective and avoids unnecessary expenditure. Future budget preparation should focus on achieving a more proportional, efficient, and sustainable financial management structure.

Limitations and suggestions for further study

This study has limitations because it only analyzes expenditure harmony ratios and expenditure efficiency using secondary data from the Budget Realization Reports (LRA) of selected task forces at the South Sumatra Regional Police during the 2021–2025 period. Therefore, the results may not fully represent other aspects influencing government financial performance.

Future studies are suggested to include additional financial performance indicators, such as effectiveness ratios, expenditure growth ratios, budget variance analysis, and other organizational factors. Further research may also expand the research object by involving more task forces or other government institutions to provide broader findings regarding public sector financial management.

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