JMWE: Jurnal Media Wahana Ekonomika,
Volume 23 No.2, Juli 2026
ISSN 1693-4091 E-ISSN 2622-1845
https://jurnal.univpgri-palembang.ac.id/index.php/Ekonomika/index

Analysis of the Efficiency and Effectiveness of the Regional Revenue and Expenditure Budget at the Palembang City Transportation Agency

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ARTICLE INFO

Article History:
Submitted June 29, 2026
Revised July 11, 2026
Accepted Online July 24, 2026

Keywords:
Efficiency, Effectiveness, Regional Revenue and Expenditure Budget.

ABSTRACT

This study aims to analyze the efficiency and effectiveness of the regional revenue and expenditure budget at the Palembang City Transportation Service. This research is qualitative in nature and the data used are secondary data, namely budget data and the realization of regional revenues and expenditures. The data analysis technique used in this research is efficiency analysis and effectiveness analysis. The results of the research based on the efficiency ratio were obtained in 2017, 2018, 2019, 2020 and 2021, namely 92.05%, 83.24%, 46.25%, 98.20% and 83.44% which indicates that Operational Expenditures and Expenditures The capital of the Palembang City Transportation Service is classified as inefficient because it is in the interval > 40% and the effectiveness ratio is obtained in 2017, 2018, 2019 and 2021, namely 72.14%, 25.11%, 26.73%, and 57.50 % which indicates that the revenue at the Palembang City Transportation Service is not effective because it is in the interval < 75%, while in 2020 it is 113.24% which shows that the income at the Palembang City Transportation Service is very effective because it is in the >100% interval.

A. INTRODUCTION

Measuring effectiveness and efficiency plays a fundamental role in assessing the accountability of managers and organizations in their efforts to provide better public services in the future. This accountability is not limited to the capacity to show how public funds will be spent, but also includes the capacity to demonstrate that public funds have been spent effectively, economically, and efficiently. This effectiveness can also demonstrate the financial capacity of local governments to implement or realize the designed APBD compared to previously determined targets with the actual potential of the region, which is increasingly high ratio, thus the performance of the Palembang City Transportation Agency will be better in the future.

The Palembang City Transportation Agency was established based on Government Regulation Number 9 of 2008 concerning the Establishment, Position, Duties, Main Functions, and Organizational Structure of Regional Services. The Transportation Agency is defined as one of the various regional agencies of Palembang City that has several organizational functions, main tasks and organizational functions of the Palembang City regional services in carrying out regional autonomy authority in its efforts to carry out decentralization tasks based on the scope of its duties.TransportationThis Palembang City is an indicative planning document, which consists of various development programs for community facilities and infrastructure which will be implemented by the Department and also requires encouragement and active participation from the community within a five-year period. The Palembang City Transportation Agency certainly uses the revenue budget and also regional revenue for capital income or operational income expenditure, this is intended to prevent any misappropriation in managing it. The Palembang City Transportation Agency in its efforts to run or operate the

ISSN 1693-4091
E-ISSN 2622-1845

2017-2021 revenue budget program still experiences a significant difference between the amount of its revenue budget and its revenue realization, the Palembang City Transportation Agency revenue budget for 2017-2021 is as follows:

Table Budget Report and Revenue Realization Department of TransportationPalembang City 2017-2021

Year	Budget (Rp)	Realization (Rp)
2017	18,110,000,000.00	13,064,346,640.00
2018	53,295,248,010.13	13,384,532,599.00
2019	55,295,000,000.00	14,782,236,022.00
2020	10,720,000,000.00	12,139,466,166.00
2021	20,000,000,000.00	11,499,772,810.00

Source: Palembang City Transportation Agency, 2022

Referring to table presented above, it can be seen that the revenue budget for the Palembang City Transportation Agency has never even met the target that the Palembang City Government has determined. The realization of this budget is not optimally fulfilled, this is due to the installation of PGN pipes or culverts, the presence of illegal parking and parking attendants, the non-implementation of freight transportation fees outside the terminal which results in several parking points being closed, the large number of illegal travel, the decreasing number (AKAP buses, city buses, and AKDP buses entering the terminal), and also the decreasing number for (rental plots, counters, kiosks since the enactment of Regional Regulation No. 17 of 2011 concerning the amount of rental fees for counters, plots and kiosks), the number of vehicles parked at various parking locations is decreasing, this is due to closed shops, rainy climate, the presence of many unscrupulous individuals and the authority to collect parking fees, especially for thuggery that occurs when officers are collecting parking fees, the collection of berthing fees is carried out by third parties with a target system, public passengers who massively switch to using private vehicles, the reduced awareness of vehicle owners in conducting periodic testing for their vehicles (twice a year), the authority of the Transportation Agency in regulating vehicles that are not roadworthy on the limited highways, the number of vehicles required to be tested for the domicile of Palembang City owned by companies in the plantation and mining sectors is increasing.

Table Budget Report and Expenditure Realization Department of TransportationPalembang City 2017-2021

Year	Budget (Rp)	Realization (Rp)
2017	18,003,688,005.00	16,572,173,283.00
2018	40,060,134,405.15	33,346,466,451.00
2019	51,519,942,900.00	23,827,890,325.00
2020	46,003,998,113.80	45,175,296,863.00
2021	62,860,083,759.00	52,448,947,198.00

Source: Palembang City Transportation Agency, 2022

Based on table, it is known that the Transportation Agency's spending has never been in line with the established budget. This is because operational and capital expenditures for the Palembang City Transportation Agency are not commensurate with realized revenue. This is because the realized costs are higher than the realized revenue generated. These various costs include:planning for the development of transportation infrastructure and facilities, construction of motor vehicle testing centers, procurement of road markings, procurement of traffic signs,developmentbus stops and taxi terminal buildings, maintenance or rehabilitation of river transportation vehicles, traffic light maintenance, maintenance of road markings/zebra crossings/traffic signs, maintenance or rehabilitation of ports or terminals and so on.

Based on the background description above, the following problem formulations are obtained:

ISSN 1693 - 4091
E-ISSN 2622 - 1845

a. How efficient is the Regional Revenue and Expenditure Budget at the Palembang City Transportation Agency?
b. How Effective is the Regional Revenue and Expenditure Budget at the Palembang City Transportation Agency?

The aim of this research is to find out and analyze:

a. To determine and analyze the efficiency of the Regional Revenue and Expenditure Budget at the Palembang City Transportation Service.
b. To determine and analyze the effectiveness of the Regional Revenue and Expenditure Budget at the Palembang City Transportation Agency.

B. THEORETICAL STUDY

Regional Revenue and Expenditure Budget (APBD)

According to Nordiawan (2015:39), the Regional Revenue and Expenditure Budget (APBD) is the regional government's annual financial plan approved by the Regional People's Representative Council (DPRD) and stipulated in regional regulations. The regional budget should be directed toward creating jobs, reducing resource waste, increasing economic efficiency and effectiveness, and should prioritize fairness and propriety. This is part of the APBD's allocation and distribution functions.

Efficiency

According to Suparmoko (2015:46), the results obtained can be determined by government policy, which depends on the quality of the government itself. If the government is inefficient, waste will result in the use of various factors of production. This efficiency is defined as the optimization of economic resources in an effective and efficient manner.

Efficiency Ratio = $\frac{Realisasi\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD}{Target\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD}$

With this small ratio value, the resulting performance will also be efficient. These efficiency values can generally be grouped into various categories, as below (Mahmudi, 2016:142):

a. Very Efficient : <10%
b. Efficient : 10% - 20%
c. Quite Efficient : 21% - 30%
d. Less Efficient : 31% - 40%
e. Not efficient : >40%

According to Ulum (2012:32-33), it is stated that if the calculation results show a higher percentage, it can be interpreted that the costs budgeted to realize the revenue are quite low, so it can be stated that the level of efficiency is very efficient or quite high, and vice versa.

Effectiveness

Referring to Siagian's statement (2016:24), effectiveness is defined as the utilization or optimization of resources, facilities, and infrastructure in a predetermined quantity to produce the required quantity of goods for the services provided. This effectiveness can demonstrate success in terms of achieving or not achieving the predetermined targets. If the results of the activity are close to the target, this means that the effectiveness is high. This effectiveness value can generally be grouped into various categories, as below:

a. Very Effective : >100%
b. Effective : 100%
c. Quite Effective : 90% - 99%
d. Less Effective : 75% - 89%
e. Ineffective: <75%

Effectiveness Ratio = $\frac{Realisasi\ Penerimaan\ Dinas/PAD}{Target\ Penerimaan\ Dinas/PAD}$

ISSN 1693-4091
E-ISSN 2622-1845

A region's ability to carry out its duties is categorized as effective if the resulting ratio reaches at least 1 (one) or 100%. A higher effectiveness ratio indicates a better regional capability.

C. RESEARCH METHODS

The object of research in this study is the Palembang City Transportation Agency, located at Jalan Pangeran Sido Ing Lautan 35 Ilir Palembang. Telephone: (0711) 441175. Fax: (0711) 442547. Postal Code 3014.

Research methods are designed through steps. Conducting research requires a method or approach, which defines the steps a researcher must take to solve a problem and achieve a specific goal. According to Sugiyono (2017:2), a research method is a scientific way to obtain data for a specific purpose and purpose. The method in this research is qualitative, so the data obtained is related to the Budget and Realization of Regional Income and Expenditure at the Palembang City Transportation Agency using efficiency ratio and effectiveness ratio analysis.

According to Sugiyono (2015:60) research variables are anything in any form, which is determined by the researcher to be studied so that information about it can be obtained, and then conclusions can be drawn.

Table Operational Definition of Variables

Variables	Definition	Indicator	Scale
Efficiency	The ratio that describes the comparison between the amount of costs incurred to obtain income and the actual income received (Suparmoko 2015:46)	Targets and Realization of Operational Expenditures and Capital Expenditures of the Service/PAD	Ratio
Effectiveness	The ratio that describes the increasingly better regional capabilities (Ulum 2012:31-32)	Targets and Realization of Service Revenue/PAD	Ratio
Regional Revenue and Expenditure Budget	The Regional Government's financial plan in order to carry out its authority in one budget year (Mahsun, 2013:146)	a. Regional income b. Regional shopping c. Regional financing.	Ratio

Source: Previous Research, 2022

The data source is the subject from which the research data is obtained (Sujarweni, 2018:73). The data used in this research is secondary data. The secondary data used in this research are the Target and Realization of Revenue and Expenditure at the Palembang City Transportation Agency.

Data collection techniques are the methods used by researchers to uncover or gather quantitative information from respondents according to the research scope (Sujarweni, 2018:74). The data collection techniques used by the author in this study were documentation and literature study.

According to Sugiyono (2017: 80), a population is a generation area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to study and draw conclusions. The population in this study is the Target and Realization of the Regional Revenue and Expenditure Budget at the Palembang City Transportation Agency.

According to Sugiyono (2017: 81), a sample is a portion of the population's size and characteristics. Therefore, samples taken from the population must be truly representative. The sample used in this study was the Regional Revenue and Expenditure Budget Target and Realization at the Palembang City Transportation Agency for 2017-2021.

Data Analysis Techniques

Data analysis was conducted using qualitative methods related to the Budget and Realization of Regional Revenue and Expenditure at the Palembang City Transportation Agency. The results were then analyzed to determine whether the Palembang City

ISSN 1693 - 4091
E-ISSN 2622 - 1845

Transportation Agency was in good condition or not. This research was quantitative, using efficiency and effectiveness ratio analysis at the Palembang City Transportation Agency.

1. **Efficiency Ratio=** $\frac{Realisasi\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD}{Target\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD}$
2. **Effectiveness Ratio =** $\frac{Realisasi\ Penerimaan\ Dinas/PAD}{Target\ Penerimaan\ Dinas/PAD}$

D. RESULTS AND DISCUSSION

Budget for the Palembang City Transportation Agency

Table Budget for the Palembang City Transportation Agency
Period 2017 to 2021

Year	Target (Rp)	Realization (Rp)	Difference (Rp)
2017	18,003,688,005.00	16,572,173,283.00	(1,431,514,722.00)
2018	40,060,134,405.15	33,346,466,451.00	(6,713,667,954.15)
2019	51,519,942,900.00	23,827,890,325.00	(27,692,052,575.00)
2020	46,003,998,113.80	45,175,296,863.00	(828,701,250.80)
2021	62,860,083,759.00	52,448,947,198.00	(10,411,136,561.00)

Source: Palembang City Transportation Agency, 2022

Based on table above, it can be seen that the Transportation Agency's spending does not match the established budget. This is because the realization of capital and operational expenditures for the Palembang City Transportation Agency has never exceeded the established targets. The operational and capital expenditure targets for 2017 to 2021 were Rp.18,003,688,005.00, Rp. 40,060,134,405.15, Rp. 51,519,942,900.00, Rp. 46,003,998,113.80 and Rp. 62,860,083,759.00, while the realization of operational expenditure and capital expenditure achieved in 2017 to 2021 was Rp. 16,572,173,283.00, Rp. 33,346,466,451.00, Rp. 23,827,890,325.00, Rp. 45,175,296,863.00 and Rp. 52,448,947,198.00, so that there was a difference between the target and realization of operational expenditure and capital expenditure of Rp. (1,431,514,722.00), Rp. (6,713,667,954.15), Rp. (27,692,052,575.00), Rp. (828,701,250.80) and Rp. (10,411,136,561.00).

Palembang City Transportation Agency Revenue Budget

Table Revenue Budget of the Palembang City Transportation Agency
Period 2017 to 2021

Year	Target (Rp)	Realization (Rp)	Difference (Rp)
2017	18,110,000,000.00	13,064,346,640.00	(5,045,653,360.00)
2018	53,295,248,010.13	13,384,532,599.00	(39,910,715,411.13)
2019	55,295,000,000.00	14,782,236,022.00	(40,512,763,978.00)
2020	10,720,000,000.00	12,139,466,166.00	1,419,466,166.00
2021	20,000,000,000.00	11,499,772,810.00	(8,500,277,190.00)

Source: Palembang City Transportation Agency, 2022

Based on table it is known that the Palembang City Transportation Agency Revenue Budget has never reached the target set by the Palembang City Government in 2017, 2018, 2019 and 2021, while in 2020 the budget realization was achieved to the maximum.

Budget realization was not achieved optimally in 2017, 2018, 2019 and 2021 where the revenue target was Rp.18,110,000,000.00, Rp53,295,248,010.13, Rp55,295,000,000.00, and Rp20,000,000,000.00, while the realization of each income was Rp.13,064,346,640.00, Rp13,384,532,599.00, Rp14,782,236,022.00, and Rp11,499,772,810.00 so that the losses achieved were Rp (5,045,653,360.00), Rp (39,910,715,411.13), Rp (40,512,763,978.00) and Rp (8,500,277,190.00) respectively. In 2022, the budget realization was achieved optimally

ISSN 1693-4091
E-ISSN 2622-1845

where the target set was Rp10,720,000,000.00, while the realization achieved was Rp.12,139,466,166.00so that a profit of Rp. 1,419,466,166.00 was obtained.

DISCUSSION

The implementation of the Palembang City Transportation Agency's Revenue and Expenditure Budget preparation has not been carried out properly, this is due to obstacles that have occurred, such as a lack of employee capacity in carrying out its operational activities, as well as the fact that some of the Palembang City Transportation Agency's Revenue has been taken over by the central government and the existence of a large debt to the central government. So that this creates the inability to implement the budget preparation properly.

Efficiency Analysis

Efficiency is a ratio that describes the comparison of the realization of operational expenditure and capital expenditure of the service/PAD to the target of operational expenditure and capital expenditure of the service/PAD.

Efficiency calculation formula:

$$Efisiensi = \frac{Realisasi\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD}{Target\ Belanja\ Operasi\ dan\ Belanja\ Modal\ Dinas/PAD} \text{ x100\%}$$

Calculation method:

1. $Efiesiensi\ 2017 = \frac{16.572.173.283,00}{18.003.688.005,00}$ x 100% = 92.05%
2. $Efiesiensi\ 2018 = \frac{33.346.466.451,00}{40.060.134.405,15}$ x 100% = 83.24%
3. $Efiesiensi\ 2019 = \frac{23.827.890.325,00}{51.519.942.900,00}$ x 100% = 46.25%
4. $Efiesiensi\ 2020 = \frac{45.175.296.863,00}{46.003.998.113,80}$ x 100% = 98.20%
5. $Efiesiensi\ 2021 = \frac{52.448.947.198,00}{62.860.083.759,00}$ x 100% = 83.44%

Table Calculation of Efficiency of the Palembang City Transportation Agency Fiscal Year 2017 to 2021

Year	Target (Rp)	Realization (Rp)	fficiency Ratio %
2017	18,003,688,005.00	16,572,173,283.00	92.05
2018	40,060,134,405.15	33,346,466,451.00	83.24
2019	51,519,942,900.00	23,827,890,325.00	46.25
2020	46,003,998,113.80	45,175,296,863.00	98.20
2021	62,860,083,759.00	52,448,947,198.00	83.44

Source: Processed data, 2022

Table Efficiency Assessment Criteria

Efficiency Level	Achievement Results
Very Efficient	< 10%
Efficient	10% - 20%
Quite Efficient	21% - 30%
Less Efficient	31% - 40%
Not efficient	>40%

Source: Palembang City Transportation Agency 2022

Table Results of Efficiency Calculations of the Palembang City Transportation Service Fiscal Year 2017 to 2021

Year	Target (Rp)	Realization (Rp)	ficiency Ratio %	Criteria
2017	18,003,688,005.00	16,572,173,283.00	92.05	Not efficient
2018	40,060,134,405.15	33,346,466,451.00	83.24	Not efficient
2019	51,519,942,900.00	23,827,890,325.00	46.25	fficient
2020	46,003,998,113.80	45,175,296,863.00	98.20	fficient
2021	62,860,083,759.00	52,448,947,198.00	83.44	fficient

Source: Processed data, 2022

Based on the table above, it can be seen that the efficiency ratio of the Palembang City Transportation Agency from 2017, 2018, 2019, 2020 and 2021 is 92.05%, 83.24%, 46.25%, 98.20% and 83.44%, which means that the Operational Expenditure and Capital Expenditure of the Palembang City Transportation Agency are classified as inefficient because they are in the interval > 40%. If seen in the table above, the highest efficiency ratio is in 2020, namely 98.20% because in 2020 the operational expenditure and capital expenditure of the Palembang City Transportation Agency experienced an increase. From each of these ratios, the average efficiency ratio from 2017-201 was 80.64%, which means that the Operational Expenditure and Capital Expenditure of the Palembang City Transportation Agency are classified as inefficient because they are in the interval > 40%. The cause of inefficient spending at the Palembang City Transportation Agency. The Palembang City Transportation Agency is inefficient. This is because its capital and operational expenditures do not match its actual operational and capital expenditures, as actual operational and capital expenditures are lower than the targets. These various costs include the construction of motor vehicle testing centers, the provision of road markings, the provision of traffic signs, the provision of taxi terminal buildings, the construction of bus stops, coordination for improving transportation services, the selection and awarding of awards for drivers, helmsmen or also exemplary public transportation crews, the creation of discipline and maintenance of cleanliness in the terminal environment, transportation facility feasibility testing activities to ensure passenger safety, maintenance or rehabilitation of river transportation vehicles, traffic light maintenance, maintenance or rehabilitation of ports or terminals, socialization of policies in the transportation sector, preparation of transportation sector procedures, preparation of standard norm policies, planning for the development of transportation infrastructure and facilities, preparation of DPA evaluations, RKA SKPD, and DPPA efforts to prepare their cash budgets, preparation of semester financial reports, preparation for an overview of SKPD performance realization, preparation of performance achievement reports, procurement of uniforms and equipment, moderate or heavy rehabilitation of operational or official vehicles, moderate or heavy rehabilitation for office buildings, periodic or routine maintenance for operational or official vehicles, procurement of operational or official vehicles, provision of labor services non-permanent employees, provision for various consolidation and coordination meetings outside the region, provision of food and drinks, provision of office logistics materials, provision of household equipment, provision of office equipment, lighting of office buildings, provision of electrical installation components, provision of duplicating and printing goods, provision of office stationery, provision of work equipment repair services,provision of office cleaning services, provision of financial administration services, operational or official vehicle permits, provision of maintenance services, office supplies, provision of equipment services, water and electricity resources, provision of communication services, and also costs for providing correspondence services.

Effectiveness Analysis

Effectiveness is a ratio that describes the realization of service revenue/PAD against the service revenue/PAD target.

ISSN 1693-4091
E-ISSN 2622-1845

Effectiveness Calculation Formula:

$$Efektivitas = \frac{Realisasi\ Penerimaan\ Dinas/PAD}{Target\ Penerimaan\ Dinas/PAD} \text{ x100\%}$$

Calculation method:

1. $Efektivitas\ 2017 = \frac{13.064.346.640,00}{18.110.000.000,00}$ x 100% = 72.14%
2. $Efektivitas\ 2018 = \frac{13.384.532.599,00}{53.295.248.010,13}$ x 100% = 25.11%
3. $Efektivitas\ 2019 = \frac{14.782.236.022,00}{55.295.000.000,00}$ x 100% = 26.73%
4. $Efektivitas\ 2020 = \frac{12.139.466.166,00}{10.720.000.000,00}$ x 100% = 113.24%
5. $Efektivitas\ 2021 = \frac{11.499.772.810,00}{20.000.000.000,00}$ x 100% = 57.50%

Table Calculation of the Effectiveness of the Palembang City Transportation Service Fiscal Year 2017 to 2021

Year	Budget (Rp)	Realization (Rp)	ffectiveness Ratio %
2017	18,110,000,000.00	13,064,346,640.00	72.14
2018	53,295,248,010.13	13,384,532,599.00	25.11
2019	55,295,000,000.00	14,782,236,022.00	26.73
2020	10,720,000,000.00	12,139,466,166.00	113.24
2021	20,000,000,000.00	11,499,772,810.00	57.50

Source: Processed Data, 2022.

Table Effectiveness Assessment Criteria

Efficiency Level	Achievement Results
Very Effective	> 100%
Effective	100%
Quite Effective	90% - 99%
Less Effective	75% - 89%
Ineffective	< 75%

Source: Palembang City Transportation Agency

Table Results of Calculation of the Effectiveness of the Palembang City Transportation Service Fiscal Year 2017 to 2021

Year	Budget (Rp)	Realization (Rp)	Effectiveness Ratio %	Criteria
2017	18,110,000,000.00	13,064,346,640.00	72.14	Ineffective
2018	53,295,248,010.13	13,384,532,599.00	25.11	Ineffective
2019	55,295,000,000.00	14,782,236,022.00	26.73	Ineffective
2020	10,720,000,000.00	12,139,466,166.00	113.24	Very Effective
2021	20,000,000,000.00	11,499,772,810.00	57.50	Ineffective

Source: Processed Data, 2022.

Based on the table above, it can be seen that the effectiveness ratio of the Palembang City Transportation Agency for the 2017, 2018, 2019, 2020 and 2021 fiscal years was 72.14%, 25.11%, 26.73%, 113.24% and 57.50%, respectively. The highest effectiveness ratio was in 2020, which was 113.24% due to the Palembang City Transportation Agency's revenue in 2020 being able to be realized well in accordance with the budgeted target. Based on the criteria for financial performance effectiveness, it can be seen that the level of effectiveness of the Palembang City Transportation Agency for the 2017-2021 fiscal years is said to be ineffective because the average effectiveness ratio is 58.94% because it is in the interval <75%.

The cause of the ineffectiveness of the Palembang City Transportation Agency is due to various levies, including levy on route permits, certain permit levies, passenger crossing service levies, port service levies, terminal levies for various other facilities located in the terminal environment, terminal levies for business activities, terminal levies for passenger vehicle parking areas, business service levies, PKB levies for trailers and trailers, PKB levies for special cars, PKB levies for goods and non-common cars, PKB levies for public passenger cars, PKB levies for public buses and non-common cars, levies for providing parking services on public roadsides, and also reduced public service levies.

The reasons for the very effective performance of the Palembang City Transportation Agency include an increase in revenue for several types of revenue, including motor vehicle inspection fees, route permit fees, ASDP service fees, parking fees, terminal fees, other legitimate regional original income, income from the management of separated regional assets, regional levy income, and also regional tax income.

E. CONCLUSION AND SUGGESTIONS

Conclusion

Based on the results of the discussion in chapter IV, the research results can be concluded as follows:

1. Based on the efficiency ratio that occurred in the Palembang City Transportation Agency in 2017, 2018, 2019, 2020 and 2021, it was obtained at 92.05%, 83.24%, 46.25%, 98.20% and 83.44% which were in the interval > 40% meaning that the Operational Expenditure and Capital Expenditure of the Palembang City Transportation Agency were classified as inefficient because the Realization of Operational Expenditure and Capital Expenditure of the Palembang City Transportation Agency was lower than the Operational Expenditure and Capital Expenditure Budget of the Palembang City Transportation Agency.
2. BBased on the effectiveness ratio that occurred at the Palembang City Transportation Service in 2017, 2018, 2019 and 2021, it was obtainedof 72.14%, 25.11%, 26.73%, and 57.50% which are in the interval <75% means that the income of the Palembang City Transportation Agency is not effective due to a decrease in public service fees, while in 2020 it was 113.24% which is in the interval >100% means that the Palembang City Transportation Agency is very effective due to an increase in income from regional tax revenues.

Suggestion

Referring to the conclusions obtained, the researcher hereby provides various research suggestions, including those below:

1. It is hoped that the Palembang City Transportation Agency will pay more attention to the efficiency ratio by minimizing the amount of direct spending, especially for non-civil servant honorarium spending, official equipment, office equipment, and so on.
2. It is hoped that the Palembang City Transportation Agency will increase its effectiveness by, among other things, striving to improve services, both for terminal management and bus companies, controlling parking, increasing supervision, prohibiting AKDP and AKAP from entering the city, and issuing the use of shadow terminals in the city.

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