

## ANALYSIS OF OPERATIONAL REPORTS OF TOBA REGENCY

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### **ABSTRACT**

*The operational report is a section of the government's financial statements that presents an overview of economic resources and their use over a period, including revenues, expenses, and operating surpluses/deficits. This report uses an accrual basis to reflect all of an entity's operational and non-operational activities. Report users need operational reports to evaluate income and expenses for running a unit or an entire government entity. Financial reports provide information regarding all financial operational activities of the reporting entity compared to the previous period. The purpose of this study is to provide detailed information on income in Toba Regency, operational and non-operational surplus or deficit during a period, both for evaluating financial performance and as a basis for further decision-making by the Toba Regency regional government. This study uses a meta-analysis approach with a sample of several academic journal articles and public services of Loka POM in Toba Regency published from 2022 to 2023. The purpose of this study is to provide a comprehensive overview of regional financial activities, showing revenues, expenses, and operational surpluses/deficits, so that it is important for evaluating regional government performance (efficiency and effectiveness of resource use), predicting future revenues and expenses, and presenting transparent and accountable financial information.*

**Keywords:** *Government Operational Performance, Operational Report Revenue, Expenses, Surplus/Deficit, Operational Activities, Non-Operational Activities, Extraordinary Items, And Accrual Accounting.*

### **INTRODUCTION**

A report is a form of accountability for an action or activity carried out. According to Keraf (2001:284), a report is a way of communication in which the writer conveys information to a person or an agency due to the responsibility assigned to him. The report contains information supported by complete data in accordance with the facts found. The data is arranged in such a way that the accuracy of the information provided can be trusted and easily understood (Soegito in Wardani 2008). Operational reports are information regarding all financial operational activities of the reporting entity that are reflected in the operational report income, expenses, operational surplus/deficit of a reporting entity whose presentation is juxtaposed with the previous period.

In relation to operational reports, the operational activities of a reporting entity can be analyzed according to economic classification or functional/program classification to achieve the stated objectives. Operational reports analyzed according to an economic classification, expenses are grouped according to economic classification (for example, depreciation/amortization expenses, office stationery expenses, transportation expenses and salary expenses and employee benefits), and are not relocated to various functions within a reporting entity. However, if the operational report is analyzed according to functional classification, expenses are grouped according to the program or intended purpose. The presentation of this report provides more relevant information for users compared to the economic classification report, although in this case the allocation of expenses to each function is sometimes arbitrary and based on certain considerations.

Report users need operational reports to evaluate LO revenues and expenses for running a unit or an entire government entity, so that operational reports provide the following information:

- Regarding the large burden that must be borne by the government to run public services -  
Regarding the large burden that must be borne by the government to run services
- Regarding overall financial operations which are useful in evaluating government performance in terms of efficiency, effectiveness and economy in obtaining and using economic resources.
- Useful in predicting LO income that will be received to fund central and regional government activities in the future period by presenting comparative reports.
- Regarding the decrease in equity (if there is an operational deficit) and the increase in equity (if there is an operational surplus).
- Regarding the decrease in equity (if there is an operational deficit) and the increase in equity (if there is an operational surplus).

Operational reports are prepared to complement reporting from the accrual-based accounting cycle (full accrual accounting cycle) so that the preparation of operational reports, equity change reports, and balance sheets have a relationship that can be accounted for.

The Operational Report presents various elements of operating income (LO), expenses, surplus/deficit from operations, surplus/deficit from non-operating activities, surplus/deficit before extraordinary items, extraordinary items, and operating income surplus/deficit, which are necessary for fair presentation. Operating income (LO) for the period ending in FY 2023 was Rp0.00, while operating expenses amounted to Rp3,186,674,311.00, resulting in a deficit from operating activities of Rp3,186,674,311.00. The surplus from non-operating activities and the deficit from extraordinary items were Rp2,464,910.00 and Rp3,184,209,401.00, respectively.

## LITERATURE REVIEW

### 1. Operational Report

Operational Report (LO) is a report that presents information regarding all government operational activities, including an overview of economic resources and their use. Operational Report is one of the elements of financial report which presents an overview of economic resources which increase equity and their use which are managed by the central/regional government for government administration activities in one reporting period.

**Governance:** This report aims to present the government's performance in carrying out its operational activities so that it can be accounted for to the public and comply with applicable laws and regulations.

**Providing Financial Performance Information:** The operational report presents an overview of the economic resources used by the government and how they were used during a reporting period.

**Evaluating Efficiency and Effectiveness:** The information in this report is useful for evaluating how efficiently, effectively, and economically the government is in obtaining and using economic resources.

**Basis for Predicting Future Revenue:** By presenting reports comparatively, the operational report helps predict the revenues (LO) that will be received to fund future government activities.

**Providing Information on Revenue, Expenses, and Surplus/Deficit:** This report summarizes all financial operational activities, reflected in the revenues (LO), expenses, and operating surplus/deficit of a reporting entity.

**Supporting the Accrual-Based Accounting Cycle:** The operational report is useful for enhancing accrual-based financial reporting, providing accurate information regarding the rights and obligations of the reporting entity.

## **2. Operational Report Components**

The operational report presents various elements such as income-LO, expenses, surplus/deficit from operations, surplus/deficit from non-operational activities, surplus/deficit before extraordinary items, extraordinary items, and surplus/deficit-LO.

### **1. Operational Report(LO)**

Revenue in the Operational Report (LO) is all revenue that increases the equity of an entity (government) in a certain period, which does not need to be repaid, and is recognized on an accrual basis (the emergence of rights and obligations), not based on cash inflows. Revenue-LO includes Regional Original Revenue (PAD), Transfer Revenue, and Other Legitimate Regional Revenue, which reflects the government's operational activities in one reporting period.

### **2. Operating Expenses(LO Expenses)**

Operating Expenses (LO Expenses) are decreases in economic benefits or service potential during a reporting period that reduce equity and are an important component of an entity's Operating Expenses (LO), particularly local governments. LO Expenses include expenditures or consumption of assets and the incurrence of liabilities related to operations, and can be classified based on their economic type, such as personnel expenses, goods expenses, and service expenses. Examples of Expenses in the Statement of Operations Operational expenses are grouped by type and include costs incurred in operational activities: Operating Expenses: For example, personnel expenses, goods and services expenses, travel expenses, and maintenance expenses. Transfer Expenses: Expenses allocated or transferred to other entities or programs. Non-Operating Deficit: Deductions resulting from non-operational activities. Extraordinary Expenses: Expenses arising from transactions outside the entity's primary activities. Depreciation Expense: The decrease in the value of assets such as equipment and buildings.

### **3. Surplus/ Deficit from Operational Activities**

A surplus from operating activities occurs when an entity's operating revenue exceeds its operating expenses in a reporting period, while a deficit from operating activities occurs the opposite, when operating expenses exceed operating revenue. This is the difference between total revenue and total expenses directly related to the entity's core activities.

Surplus from Operating Activities Definition: The excess of revenue and operating expenses in an accounting period.

Condition: Revenue  $>$  Expenses. Implication: The entity is able to generate more revenue from its core activities than the costs incurred to support those activities. Deficit from Operating Activities Definition: The deficit of revenue and operating expenses in an accounting period.

Condition: Revenue  $<$  Expenses. Implication: The entity incurs more costs to carry out its core activities than the revenue it generates.

### **4. Non-Operational Activities**

Non-operating activities in the Statement of Operations (LO) refer to transactions and events that are non-routine and not directly related to the company's core operations. This includes surpluses or deficits from the sale of non-current assets, settlement of long-term liabilities, or other incidental activities that are not expected to recur.

#### **Characteristics of Non-Operational Activities**

- Non-Routing: The event is not expected to occur regularly in business operations.
- Not Related to Core Operations: Not directly related to the primary activities that generate the company's primary revenue.
- Incidental: Often unplanned or temporary.

#### **Examples of Non-Operational Activities in the Statement of Operations**

- Surplus/Deficit from Sale of Non-Current Assets: The gain or loss arising from the sale of fixed assets such as buildings or vehicles that are no longer used for operational activities.
- Surplus/Deficit from Settlement of Long-Term Liabilities: The gain or loss that occurs when a company settles long-term debt outside its core operational activities.
- Surplus/Deficit from Other Activities: Income or expenses arising from other activities, such as investment interest income or foreign exchange gains/losses, that are not directly related to the production of goods or services.

## 5. Surplus/ Deficit Before Extraordinary Items

The sum of the surplus/deficit from operational activities and the surplus/deficit from non-operational activities constitutes the surplus/deficit before extraordinary items. 7. Extraordinary items capture increases or decreases in equity due to extraordinary events, namely events or transactions that are not part of the ordinary course of business, are not expected to occur frequently or routinely, and are beyond the control or influence of the entity concerned. Extraordinary items consist of extraordinary revenue and extraordinary expenses. A transaction is classified as an extraordinary event if it meets the following conditions: a. the event was unpredictable at the beginning of the fiscal year; b. is not expected to recur; and c. is beyond the control of the government entity.

## 6. Extraordinary Post

Extraordinary items are revenues and expenses arising from events or transactions that are part of the normal course of business, but due to their infrequent nature, scope, or character, they need to be presented separately in the notes to the financial statements (gross basis), with the aim of providing a new perspective on the results/outputs and developments in the company's normal activities. It is expected that additional costs arising from the impact of COVID-19 meet the definition of extraordinary events and need to be presented separately. If extraordinary items are recognized in several other items in the income statement, the financial impact of these extraordinary items and how these extraordinary items are recognized must be disclosed.

## 7. Surplus/ Deficit Operational Report (LO)

Operating Surplus/Deficit Operational Surplus: Occurs when total revenues (LO) exceed total expenses (LO). This indicates that the entity has generated more revenue than expenses, which is an indicator of good financial performance.

Operational Deficit: Occurs when total expenses (LO) exceed total revenues (LO). This indicates that the entity has spent more than it earned during a period, which could indicate financial management problems or inefficient performance.

## 3. Benefits and Uses of Operational Report Information

### Operational Report Information:

Regarding the large burden that must be borne by the government to run services, concerning overall financial operations which are useful in evaluating government performance in terms of efficiency, effectiveness and economy in obtaining and using economic resources, useful in predicting LO revenue that will be received to fund central and regional government activities in the future period by presenting comparative reports, regarding the decrease in equity (if there is an operational deficit), and the increase in equity (if there is an operational surplus).

Benefits of Operational Report Information. Operational reports provide information on all financial operational activities of accounting and reporting entities, reflected in the entity's operating income (LO), expenses, and operating surplus/deficit, presented in comparison with the previous period. Report users need operational reports to evaluate the revenues (LO) and expenses required to operate a unit or an entire government entity.

Therefore, operational reports provide information: (a) on the amount of expenses incurred by the local government to provide services; (b) on overall financial operations, which is useful in evaluating local government performance in terms of efficiency, effectiveness, and economy in the acquisition and use of economic resources; (c) useful in predicting the revenues (LO) that will be received to fund local government activities in the future by presenting reports comparatively.

#### **4. Government Context and Accrual Reporting**

In the government context, the Statement of Operations is part of the accrual-based financial statements that presents financial operational activities. The Statement of Changes in Equity (LPE) and the balance sheet are interrelated and serve to provide the information necessary for a fair presentation on a comparative basis.

In the government context, accrual reporting in operating statements means recognizing revenue, expenses, assets, and liabilities when the transactions occur, rather than when cash changes hands, to present a more accurate picture of the government's financial position and performance. The Statement of Operations (LO) is a component of accrual-based financial statements that presents an overview of economic resources and changes in equity, and is supplemented by a balance sheet and statement of changes in equity.

##### **Accrual Reporting Mechanism in Operating Statements:**

- Revenue and Expense Recognition: Revenue and expenses are recognized when the right to the revenue has arisen and the expense is incurred, in accordance with the accrual principle, rather than when cash is received or paid.
- Structure of Operating Statements: The Statement of Operations (LO) prepared on an accrual basis consists of revenue, expenses, and surplus or deficit. The accounts in the LO are derived from the post-closing trial balance.
- Information Presentation: This report presents information about the government's economic resources and how the government manages the use of those resources.

##### **Purpose and Benefits of Accrual Reporting:**

- Improved Transparency and Accuracy: Implementing accrual-based accounting can improve the transparency and accuracy of government financial reports.
- Financial Position Identification: Report users can better identify the government's financial position, including how the government funds its activities.
- Capacity Measurement: Accrual-based reports can measure the government's true capacity to manage finances and resources.
- Increased Efficiency: The accrual system helps the government manage financial resources more efficiently by more accurately recording assets, liabilities, and expenses.

#### **5. Research Implications**

Research on operational reports can reveal challenges in the use of LO, such as the assumption that LO is only created to fulfill accrual requirements, so that its use is not optimal. The impact of the Toba Regency operational report includes improving the accountability and transparency of local government finances to the public, supporting budget planning and control and fiscal decentralization policies, and providing a basis for evaluating the effectiveness and efficiency of regional development programs. Furthermore, this report provides critical information for better decision-making by the government and the public. The purpose of this study is to determine the performance of the regional revenue and expenditure budget at the Regional Financial and Asset Management Agency of Toba Samosir Regency.

Research Benefits The benefits of this study are:

1. For the Author: To increase knowledge and insight into operational reports for regional

revenue and expenditure budget management.

2. For the Toba Samosir Regency Government: The results of this study can be used as a source of information and are expected to provide input to the government conducting a Performance Analysis of its operational reports and Regional Revenue and Expenditure Budget Finances.
3. For Other Researchers: The results of this study are expected to provide additional knowledge for readers or other researchers who require information regarding Performance Analysis of operational reports and Regional Revenue and Expenditure Budgets.

**Table 1: Loka POM Operational Report in Toba District 2023 Unaudited  
Operational Reports**

**For the Period Ending December 31,2023 and December 31, 2022**

DESCRIPTION	NOTES	2023	2022
<b>OPERATIONAL ACTIVITIES</b>			
<b>TOTAL NATIONAL INCOME</b>	<b>D.1</b>	<b>0</b>	<b>0</b>
<b>OPERATIONAL EXPENSES</b>			
Salaries Expenses	<b>D.2</b>	1.649.888.364	1.510.979.095
Supply Expenses	<b>D.3</b>	54.974.264	19.680.075
Goods & Services Expenses	<b>D.4</b>	724.146.222	679.102.800
Maintenance Expenses	<b>D.5</b>	34.135.930	31.193.914
Official Travel Expenses	<b>D.6</b>	578.208.700	477.042.568
Depreciation&Amortization Expenses	<b>D.7</b>	145.320.831	71.466.643
<b>TOTAL OPERATIONAL EXPENSES</b>		<b>3.186.674.311</b>	<b>2.789.465.095</b>
<b>SURPLUS (DEFICIT) FROM OPERATIONAL ACTIVITIES</b>		<b>(3.186.674.311)</b>	<b>(2.789.465.095)</b>
<b>NON OPERATIONAL ACTIVITIES</b>			
Total Surplus/(Deficit) Disposal of Non Current Assets			
Non Current Assets Disposal Expenses			
Surplus/(Deficit) from Non Operational Activities		2.464.910	0
Income from Other Non Operational Activities	<b>D.8</b>	2.907.910	0
Expenses from Other Operational Activities	<b>D.9</b>	443.000	0
<b>TOTAL SURPLUS/(DEFICIT) FROM OTHER NON OPERATIONAL ACTIVITIES</b>		<b>2.464.910</b>	<b>0</b>
<b>SURPLUS/(DEFICIT) BEFORE EXTRAORDINARY ITEMS</b>		<b>(3.184.209.401)</b>	<b>(2.789.465.095)</b>
<b>EXTRAORDINARY ITEMS</b>			
Extraordinary Income	<b>D.10</b>	<b>0</b>	<b>0</b>
<b>Surplus/Deficit LO</b>		<b>(3.184.209.401)</b>	<b>(2.789.465.095)</b>

(DalamRupiah)

Toba, January 19, 2024

Head of POM Loka in Toba Regency

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## **METHOD**

### **Research Design**

Research designs for financial operational reports generally use a descriptive approach

to describe operational performance and analysis such as ratio analysis (liquidity, profitability) or trend analysis (vertical, horizontal) to evaluate financial health and identify weaknesses. Combine primary data from surveys with secondary data from financial reports.

Analysis of Toba Regency's Financial Operational Performance Based on the 2023 Operational Report. Based on the research objectives, the research design used in this study is descriptive research with a quantitative approach.

The design used in this study is a descriptive analytical design, which is a research method in which a researcher identifies and measures variables and also seeks relationships between variables to explain observed events or phenomena. This study analyzes the financial operational reports of Toba Regency, through its 2023 Financial Report.

To measure company performance, financial report data is required in the form of profit and loss reports and operational reports from the regency.

### **Data Collection Method**

The data collection method for the 2023 Toba Regency Operational Report essentially involves collecting financial and operational transaction data from various local government work units, which are then compiled and recorded based on Government Accounting Standards (SAP) and applicable laws and regulations, such as the BPK Regulation, to produce an accurate and relevant Operational Report.

The research method used is qualitative with a case study approach. The Type, Source, and Method of Data Collection of this research focuses on reviewing the suitability of the implementation of data obtained in the field against the policies and regulations that bind the data. The data used in this study is primary data obtained directly from Toba Regency. Details of the methods and processes involved:

1. Data collection and reporting from the official journal of Toba operational reports
2. Analyze and interpret information obtained from other sources. For example, journals, articles and report websites.
3. Compile and summarize the analysis results from operational report articles.

## **RESULT AND DISCUSSION**

### **Result**

Operational Report (LO) is a part of the government financial report that presents an overview of financial operational activities, including income, expenses, and surplus/deficit, for one reporting period. The Operational Report presents various elements of operating income (LO), expenses, surplus/deficit from operations, surplus/deficit from non-operating activities, surplus/deficit before extraordinary items, extraordinary items, and operating income surplus/deficit, which are necessary for fair presentation. Operating income (LO) for the period ending in FY 2023 was Rp0.00, while operating expenses amounted to Rp3,186,674,311.00, resulting in a deficit from operating activities of Rp3,186,674,311.00. The surplus from non-operating activities and the deficit from extraordinary items were Rp2,464,910.00 and Rp3,184,209,401.00, respectively.

The results of a study of Toba Regency's 2023 financial operational reports indicate that regional financial management is ineffective, with an effectiveness ratio below 60%. However, the efficiency of Toba Regency's regional financial management is considered very efficient. The study used quantitative data from regional financial reports for five years (2017-2021) and analyzed the effectiveness and efficiency of Toba Regency's regional budget and revenue management. Therefore, although financial management effectiveness needs to be improved, the efficiency of financial use is quite good [repositori.uma +1].

Furthermore, the financial performance of the Toba Regency government for the

2020-2022 period was analyzed using various financial ratios. The results showed that several financial independence and dependence ratios remained very low, while the effectiveness and efficiency ratios of local revenue (PAD) showed very effective and efficient results. The ratio of regional-owned enterprise (BUMD) contributors was also quite high, but overall, the study found that regional financial management was not yet optimal [financial].

The realization of Toba Samosir Regency's regional revenue as of July and September 2025 also shows that revenue realization is still below 50% of the total annual budget of approximately IDR 1.27 trillion, namely around 30.77% in July and 42.59% in September 2025.

## **Discussion**

The discussion regarding the Toba Regency financial operational report centered on the report submitted by the Supreme Audit Agency (BPK RI) to the Toba Regency Government, which has consistently received an Unqualified Opinion (WTP) since 2022, indicating a sound presentation of the financial report. The Operational Report itself is part of the Regional Government Financial Report (LKPD), presenting information on economic resources and their use in government activities. The resulting data is useful for policymaking and regional accountability.

Discussions on the LO in Toba Regency will involve analyzing revenue and expenditure data, as well as evaluating how these funds are used to advance the region, with the ultimate goal of increasing the efficiency and effectiveness of public services. Focus on Income, Expenses, and Surplus/Deficit: This report will show the amount of income earned, expenses incurred, and the results, whether there is a cash surplus or deficit in one accounting period.

The operational report of Loka POM in Toba Regency for the fiscal years 2022 and 2023 illustrates the institution's financial condition, which is still experiencing a deficit. This can be seen from the fact that no operational revenue was recorded in both years, while operational expenses continued to increase. This situation highlights that the institution is fully dependent on budget allocations without generating income from its core activities.

In terms of expenditures, 2023 recorded operational expenses of Rp3.18 billion, higher than Rp2.78 billion in 2022. The increase was mainly driven by employee expenses, official travel, as well as depreciation and amortization. Employee expenses made up the largest portion, indicating that most of the budget was absorbed to finance human resources.

Regarding non-operational activities, in 2023 there was an additional surplus of Rp2.46 million from other non-operational income. However, this amount was far too small compared to the total expenses and was therefore insufficient to offset the operational deficit. As a result, the net deficit in 2023 reached Rp3.18 billion, which is larger than the Rp2.78 billion deficit in 2022.

From the discussion, it can be concluded that the report emphasizes the need for more efficient financial management strategies. The institution should focus on controlling operational costs, particularly employee and travel expenses, while also considering alternative revenue sources from non-operational activities. Without corrective measures, the growing deficit may reduce the effectiveness of budget management in the coming years.

## **CONCLUSION**

The Operational Report of Loka POM in Toba Regency for the period ending December 31, 2023, and December 31, 2022, shows that the institution did not generate any

operational revenue in both years. Most of the financial activities were dominated by operational expenses, including employee expenses, supplies, goods and services, maintenance, official travel, as well as depreciation and amortization.

Total operational expenses in 2023 amounted to Rp3,186,674,311, an increase compared to Rp2,789,465,095 in 2022. This increase was mainly driven by higher employee costs, official travel expenses, and depreciation compared to the previous year. As a result, both years recorded operational deficits.

In terms of non-operational activities, 2023 recorded an additional surplus of Rp2,464,910, which came from other non-operational income. However, this surplus was not sufficient to cover the large operational deficit, leaving the institution in an overall deficit.

Therefore, the operational report indicates that the institution continues to experience a deficit, amounting to Rp3,184,209,401 in 2023 and Rp2,789,465,095 in 2022. This highlights the need for management to improve spending efficiency or seek alternative sources of income to achieve better financial balance in the future.

This report illustrates that the institution's expenses continue to increase while there are no operational revenue sources to support its activities. This creates a dependency on the budget and makes financial performance unsustainable.

Therefore, it is crucial for the institution to conduct a thorough evaluation of both its budget usage policies and funding strategies. Diversifying revenue sources and controlling operational costs are crucial steps to prevent the deficit from widening in the coming years.

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