



Effectiveness of public policy implementation in utilizing business data from online single submission (OSS) to increase Langsa city regional original income

Khairul Ichsan¹, Budi Hartono¹, Isnaini^{2*}

¹ Master of Public Administration Study Program, Universitas Medan Area, Indonesia

² Master of Law Study Program, Universitas Medan Area, Indonesia

Abstract

This research aims to analyze the effectiveness of public policy implementation and inhibiting factors in utilizing business data from Online Single Submission (OSS) to increase Regional Original Income in the Langsa City Regional Financial Management Agency. The research method uses a qualitative approach with data collection instruments in the form of observation, documentation studies, and interviews. The research results show effective communication between employees and with the Investment and One-Stop Integrated Services Service, but resources are still inadequate. Tiered supervision and regional leadership support activities, while inhibiting factors involve inadequate human resources, staff shortages, and lack of outreach to the community. Recommendations for improvement are focused on increasing human resources, and infrastructure, and intensifying the socialization of Online Single Submission.

Keywords: Effectiveness, online single submission, locally-generated revenue, human resources, socialization

Introduction

Regional Original Income (PAD) is regional revenue originating from sources within its region, which is collected by applicable regional regulations and laws. (Halim, 2013) [6]. In the context of regional autonomy, regional financial capacity is the key to carrying out its government duties. Regional taxes and regional levies are expected to be potential sources of PAD. Regional financial independence is seen from the independence ratio, which measures a region's ability to finance its government activities. Regional financial independence is the ability of regions to finance their own government and development activities from the PAD obtained. The independence ratio is calculated by comparing PAD with income from the Central and Provincial Governments and loans (Halim, 2013) [6]. The relationship pattern of the independence ratio describes the level of regional independence towards external assistance. The higher the independence ratio, the greater community participation in paying regional taxes and levies, and the lower the Central Government's interference, indicating better regional financial capability and independence (Purwanti & Noviyanti, 2022; Putra & Hidayat, 2016; Ramadhani, 2016) [11, 12, 13].

Local Original Income (PAD) in Langsa City is reflected in the financial independence ratio, which shows dependence on the role of the Central Government. Although the pattern of independence relations is still instructive, there is an increase in local original income from 2021 to 2023, reflecting the Langsa City Government's efforts to increase PAD. This increase was caused by the effectiveness of collecting regional taxes and regional levies.

Factors that influence PAD include population growth, investment, and Gross Regional Domestic Product (GRDP) (Kuntadi *et al.*, 2023) [8]. Population growth increases demand for goods and services, contributes to business revenues, and triggers the collection of taxes and levies. Investment, related to business licensing and employment, also has a positive impact on PAD. GRDP, as a measure of

regional economic growth, is related to investment and labor absorption, which can increase Regional Original Income significantly (Haeba *et al.*, 2021) [5].

In Langsa City, with an area of 239.83 km² and a population of 192,630 people, the majority work as laborers/employees/employees. Around 56.13% of the population aged 15 years and over are involved in this profession (BPS, 2023). The city's economic activities focus on the trade and services, education, tourism, and health sectors. Prominent features include mangrove ecotourism, City Forest Park, 2 state universities, 1 private university, 3 private hospitals, 1 regional hospital, as well as various culinary and lodging businesses.

The implementation of a risk-based business licensing system or Online Single Submission (OSS) by the Central Government has facilitated business activities in Langsa City. Langsa City's One Stop Integrated Services and Investment Service manages this risk-based licensing system, provides assistance, and facilitates self-service in its office. Licensing classification, based on Job Creation Law Number 11 of 2021 and Government Regulation Number 5 of 2021 concerning Risk-Based Business Licensing, is divided into four levels: low risk, medium-low risk, medium-high risk, and high risk.

For low and medium-low risk-based permits, the issuance process is simplified without the need to complete additional documents, there is no fee, and the issuance time is as fast as five minutes. These permissions can be accessed anywhere with a device connected to the internet. However, medium-high and high-risk-based licensing requires fulfillment of requirements, and verification by authorized agencies, and can involve costs such as Non-Tax State Revenue (PNBP). The public can process this permit independently or with the help of the Langsa City One-Stop Integrated Service and Investment Service.

Data submitted through the OSS system in www.oss.go.id, which contains business information, is used by the Langsa City Regional Financial Management Agency.

Collaboration with the Investment Service and One Stop Integrated Services allows the integration of business data into potential regional taxes and levies, contributing to increasing regional income. This synergy between institutions reflects Langsa City's commitment to increasing regional income through local taxes and levies.

This research began with a review of several previous studies. Some of them involve key aspects related to management and increasing Regional Original Income (PAD). Zahari, M. (2017) ^[17]. The Influence of Regional Taxes and Levies on Original Regional Income of Sarolangun Regency. The research results show that the potential for regional taxes and levies is still low and needs to be increased. During the 2010-2015 period, the contribution of regional taxes to Original Regional Income (PAD) averaged 23.1% every year, and the contribution of regional levies averaged 16.01% every year. Regional taxes and levies as a whole influence the increasing PAD in Sarolangun Regency (Zahari, 2017) ^[17].

Hasruddin, H. (2020) ^[7]. Contribution of Regional Tax Revenue to Original Regional Income in Sinjai Regency. The results of this research show that the contribution of regional taxes to original regional income is: the contribution of regional taxes to original regional income in 2014 was 15.43%, in 2015 it was 17.83%, in 2016 it was 21.49%, in 2017 it was 21.87%, and in 2018 it was 23.09%. And every year the contribution of regional taxes to local revenue continues to increase (Hasruddin, 2020) ^[7].

Mahendra *et al* (2022). Modern Marketing Strategy to Increase Income in Poklaksar Guruh Dd Koba District, Central Bangka Regency. Data were analyzed descriptively, including technical aspects of production, pre-and post-test evaluations, as well as income and profit analysis. Observations on innovation adoption were carried out over nine weeks, starting from weeks 3 to 11, with implementation starting in weeks 11 and 13. The results include demonstrations of modern marketing implemented by targets in weeks 11 and 13. Muhammad Sharif, Budi Hartono, and Isnaini (2023) document the implementation of the OSS RBA application in Aceh Tamiang District which, although going quite well, still faces obstacles to socialization and limited resources (Sharif, 2023). Meanwhile, Muhammad Safar Nasir (2019) ^[9] evaluates sources of Regional Original Income in Indonesian City Districts, and Azwar (2021) analyzes regional financial independence in South Sulawesi (Azwar, 2023; Nasir, 2019) ^[1, 9]. By referring to these findings, this research aims to provide additional contributions to understanding the effectiveness of public policy regarding the use of business data from Online Single Submission (OSS) in increasing Regional Original Income, as well as to identify factors that can influence the effectiveness of its implementation.

This research has two main objectives which aim to obtain significant empirical evidence. First, this research aims to analyze the effectiveness of implementing public policies regarding the use of business data from Online Single Submission (OSS) to increase Original Regional Income in the Langsa City Regional Financial Management Agency. The main focus of the research is to identify the extent to which the policy has succeeded in achieving the goal of increasing regional income and analyzing the impact of its implementation on regional financial performance.

Second, this research also aims to analyze factors that can hinder the effectiveness of implementing public policies

related to the use of business data from OSS. Identification of these inhibiting factors is expected to provide in-depth insight into the obstacles that may be faced in implementing the policy. Thus, this research not only evaluates the achievement of policy objectives but also explores the obstacles that need to be overcome to increase the effectiveness of the policy of using business data from OSS in increasing Regional Original Income in Langsa City.

Research Methods

This research methodology adopts a qualitative approach with descriptive methods. A qualitative approach allows collecting information about existing symptoms or problems, with emphasis on verbal or written descriptions (Bah *et al.*, 2020b, 2020a) ^[3-4]. The field research method was used, which involved direct inspection of the research object institution to obtain primary and secondary data. The focus of the research is on the use of business data from Online Single Submission (OSS) by the revenue sector of the Langsa City Regional Financial Management Agency. The research location was carried out in Langsa City, with two main research sites: the Regional Financial Management Agency and the Langsa City Investment and One-Stop Integrated Services Service. This research aims to analyze the use of business data from OSS in increasing Regional Original Income and identify factors that influence its implementation.

This research uses a qualitative method with a descriptive approach, which aims to collect information about symptoms or problems that existed at the time the research was conducted (Sugiyono, 2017) ^[14]. In the field research category, the main focus of this research is the use of business data from online single submission (OSS) by the Langsa City Regional Financial Management Agency to increase local revenue. The research location was carried out in Langsa City, with two regional government units as research sites, namely the Regional Financial Management Agency and the Langsa City Investment and One-Stop Integrated Services Service. Data collection techniques involve interviews, observation, and documentation. Interviews were conducted using a list of questions, observations focused on the Revenue Sector workspace and documentation as a complement to observation and interview methods. The types of data used include primary data obtained directly from observed sources as well as secondary data derived from pre-existing information, such as important documents and websites. It is hoped that the combination of primary and secondary data will provide a strong foundation for analysis and research findings.

Primary data for this research was obtained through interviews with several informants appointed by the researcher. In the categorization of research informants, there are three types of informants according to (Suyanto & Sutinah, 2011) ^[15]: key informants, main informants, and additional informants. Key informants are those who have knowledge and access to fundamental data, main informants are those who actively participate in the social interactions being studied, and additional informants are those who can provide data even though they are not directly involved in the social interactions being studied. In the context of this research, the researcher appointed several informants, including the Head of the BPKD Revenue Division, the Head of the DPMPTSP, the Head of the PTSP Division, the Head of the BPKD Revenue Sub-Division, and the Acting.

Mayor of Langsa. It is hoped that these informants will be able to provide the insight and data needed for analysis regarding the use of business data from online single submission (OSS) in increasing local revenue in Langsa City.

This research uses qualitative descriptive analysis techniques, a research method that utilizes qualitative data and is described descriptively. The main aim of this research is to analyze the effectiveness of public policy implementation in the use of business data from online single submission (OSS) to increase local revenue in the Langsa City Regional Financial Management Agency. Data was collected through observation, documentation, and interviews with key and main informants such as the Head of the BPKD Revenue Division, the Head of DPMPTSP, the Head of the PTSP Division, the Head of the BPKD Revenue Sub-Division, and the Acting—mayor of the Langsa. The data analysis process involves steps such as collecting objective data, reducing data to summarize, selecting the main things, and focusing on important aspects, as well as presenting data that becomes the basis for drawing conclusions or verification. Data verification is carried out to search for, test, and recheck the meaning, patterns, explanations, causes and effects, and prepositions that emerge from the data (B. Miles *et al.*, 2014) ^[2]. It is hoped that the resulting conclusions can provide a clear picture regarding the effectiveness of implementing public policies regarding the use of business data from online single submissions in increasing local revenue in Langsa City.

Results and Discussion

Effectiveness of Public Policy Implementation in the Use of Business Data from Online Single Submission (OSS) in Increasing Original Regional Income at the Regional Financial Management Agency of Langsa City

In analyzing the effectiveness of public policy implementation, researchers use the Implementation Theory according to Edward III to focus on four main factors that influence the success of policy implementation, namely communication, implementation resources, implementer attitudes, and bureaucratic structure. Communication factors include interactions between policy implementers and other stakeholders to understand the goals, methods, and expectations related to implementation. Implementation resources include the material and financial support necessary to implement the policy effectively. Implementer attitude refers to the attitude, motivation, and perception of implementers towards the policies that must be implemented. Meanwhile, the bureaucratic structure includes organizations and administrative processes that support or hinder policy implementation (Nugroho, 2023) ^[10]. By paying attention to these factors, Edward III's theory helps in understanding the complexities and challenges involved in the policy implementation process in the use of OSS by the Langsa City Regional Financial Management Agency, which is expected to strengthen local original income and requires collaboration with the Langsa City Investment and Integrated Services Service.

Communication

The interview results show that communication factors play an important role in creating a common understanding among policy actors, influencing attitudes and behavior, and impacting work implementation. Coordination between the revenue sector and the One Stop Integrated Services and

Investment Service (DPMPTSP) appears to be effective. Fachrurrazi, Head of Revenue, stated that coordination had been carried out regarding the use of Online Single Submission (OSS) data as a follow-up to the MCP-KPK, by providing taxpayer data to verify permit issuance.

Although DPMPTSP expressed its support for the efforts of the Regional Financial Management Agency (BPKD) to increase Original Regional Income (PAD), they were also aware of budget and time limitations in processing data. DPMPTSP has granted derivative access rights to BPKD to access business actor data from OSS. Rusli Jufri, Head of DPMPTSP, expressed principal support and highlighted budget and personnel limitations.

Likewise, BPKD is making efforts to collect data on potential taxes using data collection applications, such as SIPADA, and conducting outreach on regional taxes. Ferial, Head of the BPKD Data Collection Subdivision, explained that regional tax and levy data is used as a benchmark for determining PAD targets based on realization and future potential. Even though there are still obstacles in the field such as changes in business owners, good communication between BPKD and DPMPTSP helps in understanding and responding to data requests. This creates effective cooperation in achieving the goal of increasing Langsa City's Original Regional Income.

Sourcer Implementation Power (resources)

The Langsa City Regional Financial Management Agency possesses adequate human resources, facilities, and infrastructure to carry out its responsibilities. With 33 personnel in the revenue sector, including civil servants and honorary staff, the agency faces a shortage of certified personnel such as assessors and tax inspectors due to training constraints. While facilities like service and processing rooms are well-equipped with furniture, computers, and printers, there's a lack of service standards, and manual payments remain prevalent. Tax collection encounters personnel shortages due to restrictions on recruiting non-civil servants. The Department of Investment and One Stop Integrated Services grapples with processing business data from Online Single Submission (OSS) due to limited personnel, slow internet, and inadequate data processing capabilities. Nonetheless, they provide downloadable data from their OSS accounts upon request. Increasing personnel and improving technological infrastructure are crucial for enhancing policy effectiveness regarding OSS business data.

The local tax collection process involves taxpayers submitting requests for Regional Tax Notification Letters (SPTPD) through the service counter. After verification, verified SPTPDs are returned to taxpayers, who can make payments via cash or non-cash options at payment counters. The revenue treasurer then issues Regional Tax Payment Letters (SSPD) to taxpayers. In cases of non-compliance, direct billing is conducted at the tax period's end, involving visits to taxpayers' addresses with a Task Order (SPT) and Bill, with a billing period of 10 working days from receipt. However, collection challenges persist due to personnel shortages, and socializing taxpayer obligations remains problematic. Regional tax and levy collection targets are based on predetermined Regional Original Income (PAD) targets in the Regional Revenue and Expenditure Budget (APBD). While PAD realization fell short of the target in 2021, it exceeded targets in 2022 and 2023, reflecting the

agency's efforts despite variations between targets and realizations in certain years. Fluctuations in the percentage of realized income from regional taxes and levies compared to total Regional Original Income (PAD) from 2021 to 2023. In 2021, regional taxes accounted for 14.18% of PAD, while levies were at 3.3%. By 2022, the percentage for regional taxes decreased to 12.65%, with levies at 2.4%. In 2023, regional taxes constituted 11.75% of PAD, while levies decreased further to 2.1%. Despite fluctuations, there's an overall upward trend in regional tax realization but a decline in levy income. Interviews with the head of the data collection sub-division revealed gaps in including all potential regional taxes from the business sector in the taxpayer data, highlighting the need for policies leveraging business data from the online single submission (OSS) system. Researchers analyzed OSS business data collected through the Langsa City Investment and One-Stop Integrated Services Service, enabling a more effective view of business data reporting dashboards. The dashboard on oss.go.id for Langsa City DPMPTSP presents various business and licensing data, including issued NIBs, project distribution based on risk, licensing status, top five KBLI classifications, permit distribution by type, NIB details, project details, and business licensing details. This dashboard offers a date filter for selecting data within a specified timeframe, with all data downloadable in Excel format. This data's significance lies in the legality of registered businesses, assured by state-backed business licensing documents conforming to relevant laws and regulations.

The oss.go.id dashboard enables users to download data in Excel format and customize selections for scale, company type, risk, KBLI, and location. This study examines the 2023 target and realization of regional tax revenues and levies in Langsa City, focusing on the business services sector encompassing hotels, restaurants, entertainment venues, advertising firms, parking facilities, and groundwater usage. Tax and levy collection relies on data from field surveys and self-registration with the agency, supplemented by Online Single Submission (OSS) data containing NIB and project information from 2021 to 2023. However, reconciling OSS data with taxpayer records is essential to identify unregistered businesses and potential taxpayers, necessitating proficient personnel for data processing. Budget constraints limit outreach efforts to inform the public about OSS, as funds come from the Investment Sector's Special Allocation Funds. Overall, while OSS provides valuable data, resource limitations impede full implementation and field verification, including budget constraints affecting survey activities and community outreach.

Executor's attitude (Disposition)

The good disposition of policy implementers, such as commitment, honesty, and democratic nature, has a major impact on the effectiveness of policy implementation. This is especially true in the use of business data from Online Single Submission (OSS) to increase local revenue. If the implementor has a positive disposition, policy implementation tends to proceed according to the goals desired by the policymaker. On the other hand, if there are differences in disposition or perspective between implementers and policymakers, the policy implementation process can be ineffective.

The role of the Head of the Regional Financial Management Agency is very significant in directing policies on the use of business data from OSS as part of efforts to prevent regional government corruption and optimize regional taxes. Evaluation of the achievement of revenue realization, reporting evaluation results to leadership, and meetings with officials and staff in the revenue sector are strategic steps taken by the Head of the Agency. In communication with the Department of Investment and One Stop Integrated Services (DPMPTSP), there is good coordination regarding advertising tax and confirmation of taxpayer status through a host-to-host system. The Head of DPMPTSP provides full support for BPKD's efforts to use business data from OSS, even though there are obstacles related to limited resources. At the level of employee performance assessment in the Revenue Sector, the use of Employee Performance Targets (SKP) and workload analysis (ABK) through the E-Kinerja application is a tool for assessing staff compliance in carrying out their duties. This initiative helps leaders to make objective assessments of staff performance.

Bureaucratic Structure (Bureaucratic Structure)

Bureaucratic structure includes characteristics, norms, and relationship patterns within executive bodies that are related to policy implementation. The Regional Financial Management Agency acts as a supporting element for the Mayor in the field of regional finance. Supervision is carried out through various mechanisms, such as attendance, work reports via the e-kinerja application, and supervision attached to the apparatus to prevent detrimental actions.

The effectiveness of using business data from Online Single Submission (OSS) is very dependent on leadership support. In this context, MCP-KPK intervention plays an important role in preventing corruption and optimizing local taxes. The Mayor of Langsa supports this effort as a step to increase regional income. Incentives are given to revenue sector personnel who achieve regional tax/retribution revenue targets.

An interview with the Acting Mayor of Langsa highlighted the importance of increasing local revenue from existing resources, including tax levies. The Mayor hopes that BPKD can improve its performance and function in tax revenues, including the use of business data from OSS. Acting The Mayor wants a review of regulations regarding the receipt of Original Regional Income (PAD) from the tax sector and supports a pick-up-ball approach if taxpayers do not comply.

Factors Inhibiting the Effectiveness of Using Business Data from Online Single Submission (OSS) at the Langsa City Regional Financial Management Agency.

The lack of resources is the main challenge in the Langsa City Regional Financial Management Agency. To increase local revenue, apparatus resources are needed that have integrity, professionalism, synergy, service, and perfection. Currently, the revenue sector is facing an insufficient number of officers which causes some staff to carry out more than one task, and a shortage of officers who are certified according to national standards. This condition results in the achievement of income goals and targets not being optimal. Although ideally tax and levy services would be digitally based, currently there are still aspects that are carried out manually, such as the tax payment system and processing of potential tax data. Limited resources also

involve the apparatus in processing business data from Online Single Submission (OSS), both at the Regional Financial Management Agency and the One Stop Integrated Service and Investment Service. Apart from that, the lack of budget at the Capital Investment Service is also an obstacle in helping to process business data from OSS to support potential regional taxes and levies.

The lack of socialization is an obstacle to the effective use of business data from Online Single Submission (OSS) in Langsa City. The One Stop Integrated Services and Investment Service faces limitations in carrying out OSS outreach, which is caused by limited special allocation funds. The Head of the Service stated that the socialization was carried out with limited participants, and the impact was the lack of understanding among the people of Langsa City regarding the use of the OSS system.

Due to the lack of outreach, few people know that the business permit application process since August 2021 has used the OSS application. This affects the amount of business data produced by OSS so that the data cannot contribute to tax potential significantly and does not include the tax potential data that has been determined. Therefore, increasing outreach efforts is important so that the community can make good use of OSS, and the resulting business data can be more adequate to support regional revenue policies.

Conclusion

Based on research analysis that refers to Edwar III Theory, the researcher concludes that the effectiveness of implementing public policy in using business data from Online Single Submission (OSS) to increase local revenue in the Langsa City Regional Financial Management Agency still faces several obstacles. First, the use of business data from OSS by the revenue sector has not been effective due to the lack of apparatus resources, both from personnel in the revenue sector of the Regional Financial Management Agency and personnel in the Langsa City Investment and One-Stop Integrated Services Service. The lack of personnel who can process business data into potential taxes/levies as well as limited time, personnel, and budget are obstacles to optimizing the use of this data. Second, the lack of communication and outreach regarding the oss.go.id application to the public has resulted in low participation by business actors in registering their businesses. This results in business data generated from OSS not making a significant contribution to potential tax/retribution data, because not all business actors are registered through the system.

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