

## **RETRIBUTION MANAGEMENT STRATEGIES AT THE CITY TRANSPORTATION DEPARTMENT OF BAUBAU**

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### **ABSTRACT**

This study aims to explain the retribution management strategy and outline the factors that influence the implementation of the retribution management strategy at the Department of Transportation of the City of Baubau. This study uses a qualitative research method design with a descriptive approach. The results of this study aimed that the management strategy of retribution in the transportation department of Baubau City was carried out in two ways namely intensification and extensification. Intensification of charge management is done through guidance and training, through employee discipline in carrying out tasks and counseling to the community while efforts to reduce the cost of administrative fees have not been made. While the extensification strategy is done through the first through tariff adjustments, but the expansion of subjects and objects of retribution is still very minimal. Second, through coordination and support efforts that involve all parties of the Department of Transportation itself as well as outside parties such as the kelurahan and regional finance parties. There are two factors influencing the organization's strategy in managing fees in the Transportation Department of Baubau City. First is the internal factor, where the organizational structure and resources, although limited, affect the implementation of the management fee strategy. Organizational culture and existing leadership factors also influence the implementation of retribution management strategies. Second, external factors that influence are technological factors and the economic and political environment.

**Keywords:** Retribution Management Strategy, Factors Affecting the Strategy and Transportation Department of the City of Baubau.

### **A. Preliminary**

Decentralization has shifted the role, decision making, financing and control of the management of public services from the central government to regional governments. The responsibilities of regional governments become more complex, so they need to find the best way to provide public services and increase Local Revenue (PAD). One of the instruments to answer this challenge is a retribution management strategy to increase Local Revenue (PAD). The problem is, high hopes to develop the region based on the ability and will of the region itself turns out from year to year felt further from reality. What happens is fiscal dependence and subsidies and assistance from the Central Government. Increasing Local Own Revenue (PAD) including in the case of absolute fees must be made by local governments to be able to finance their own needs (Halim, 2004).

At the Baubau city level, there were problems between 2015 and 2017. The realization of the Regional Original Revenue (PAD) of Baubau City in 2015 resulted in a difference where the target of Rp.51,058,400,000 but the realization only reached Rp.34,884,200,000. In 2017 there was a decrease in the Original Revenue of the City of Baubau where the target was Rp.51,092,400,000, but the realization was only Rp.48,185,700,000 (LAKIP of the

Transportation Department of the City of Baubau, 2017). The Baubau City Transportation Department itself is also part of the source of retribution revenue for the Baubau original area revenue. There are several types of levies that are managed, including terminal fees, special parking fees, motor vehicle testing fees and port service fees. Revenues from transportation service user fees are also experiencing problems or decreases so that the management of user fees and transportation service organization strategies in attractive user fees are examined. Moving on from these thoughts and descriptions, the authors conducted a study with the title Regional Levies Management Strategies at the Department of Transportation of the City of Baubau.

## **B. Literature Review**

### **1. Intensification and Extensification Strategies in Managing Retribution (Levies)**

Bryson (2003) views strategy as a pattern of goals, program policies, and resource allocation that defines how the organization is, what the organization does, and why organizations do it.

Intensification itself can be interpreted as an effort to increase revenue by not adding new sources and managing existing sources. In other words intensification is an activity of optimizing the extraction of retribution receipts of objects and subjects of retribution that have been recorded (Supramo, 2010). Intensification can be achieved by first providing guidance and training to improve the skills of revenue management officers. Second, increase the discipline of revenue management officers. Third, holding counseling to the community to increase awareness of paying mandatory levies and fourthly holding down administrative costs for each type of collection.

While extensification according to Soemitro (1990) can be interpreted as a way to increase tax revenue by expanding tax collection in the sense of adding new taxpayers and creating new taxes or expanding existing taxes. The effort can be pursued to explore new sources of revenue and can be done through coordination and support.

### **2. Factors That Affect Organizational Strategy**

According to Kurendi (2013) a critical view of the strategic management literature reveals there are several key factors that are very important for strategy implementation. These factors are both internal and external to the organization. Internal factors include organizational structure, organizational culture, leadership, resources. External factors are technology.

#### **2.1. Internal**

##### **a. Organizational structure**

The organizational structure consists of activities such as the task of allocation, coordination and supervision, directed towards achieving organizational goals. This means a formal framework in which work tasks are divided, grouped, and coordinated (Robins and Coulter, 2002). Structures facilitate or limit the workings of processes and relationships, thereby influencing the implementation process strategy (Johnson and Scholes, 2002).

##### **b. Leadership**

Organizations need organizational guides to deal with change, to clarify strategic intentions and shape their culture to suit opportunities and challenges. According to Mintzberg et al (2003), lack of leadership, especially strategic leadership in organizational management structures, is one of the possible obstacles to effective strategy implementation. For effective strategy implementation, the organization's top leadership must constantly monitor progress, anticipate obstacles and take corrective action if necessary, to ensure that the organization is

agile to change competitive conditions and forces (Thompson et al, 2006).  
c. Organizational Resources

David (2003) states that the strategy is implemented in accordance with available resources. These resources include physical, financial, technological and human resources. It is impossible to implement a strategy that demands more resources than an organization can have. Too few resources will tend to hamper the ability to carry out strategic plans.  
d. Organizational Culture

Robins and Coulter (2002) define culture as a system that is shared and the meanings and beliefs held by the members of a decisive organization, mostly about the way they act. Culture influences not only the way they behave in the organization but also the decisions they make about the organization's relationship with the environment and its strategy. As a strength, culture can facilitate communication, decision making, and control, and can create cooperation and commitment. As a weakness, culture can inhibit the smooth implementation of strategies by creating resistance to change.

## **2.2 External**

### **a. Technology**

Technology is defined as knowledge, tools, equipment, and work methods used by an organization in providing goods and services. Technology is a key factor in almost all strategic processes. Technology is one of the drivers of change. Therefore technology is a major consideration in the strategy implementation process, and must be seen as a means to facilitate the implementation of the strategy, because it impacts how the organization operates and has competitiveness (Mintzberg et al, 2003).

Factors influencing the above strategies have a slice with the opinions of Rajasekar (2014) and Aaker (2014). According to Rajasekar (2014) Factors that influence the implementation strategy are leadership style, information availability and accuracy, uncertainty, organizational structure, organizational culture, human resources, and technology. In this study, researchers used the above opinion, where the factors that influence the implementation of organizational strategy consist of internal factors consisting of organizational structure, organizational culture, resources and leadership. While external factors are technology.

## **3. Regional Retribution**

Law Number 28 Year 2009 explains that regional levies are the collection of regions as payment for services or the granting of certain permits specifically provided by local governments for personal or corporate interests. Therefore levies are payments or uses of goods or services provided to the public from the government, so withdrawals are made public at the place of use.

In Government Regulation Number 66 Year 2001 in article 1 regarding Regional user fees, it can be grouped into three groups, namely public service fees, which are fees for services provided or provided by local governments for the purpose of public interest and benefit and can be enjoyed by individuals or entities. Secondly, business service fees are services that are provided by local governments by adhering to commercial principles because basically there are also provided by the private sector. And certain licensing fees, namely fees for certain activities or entities intended to foster, regulate, control and supervise activities for the use of space, use of natural resources, goods, infrastructure or certain facilities to protect the public interest and preserve the environment.

### **C. Research Methods**

This research was conducted using a qualitative design with the aim of describing objectively the implementation of the management strategy of retribution at the Department of Transportation of the City of Baubau. This study, previously determined key informants where key informants were taken based on criteria according to Bungin (2002) which states that in determining key informants with consideration that the person concerned has personal experience in accordance with the problem under study and has extensive knowledge of the problem under study. The key informant in this study was the Head of the Department of Transportation of the City of Baubau. Supported by interviews from informants included the Secretary of the Department of Transportation of the City of Baubau, the Finance Section of the Regional Secretariat of the City Government of Baubau and the community paying fees. Data sources used in accordance with the opinion of Moleong (2010) are primary data obtained from two sources, namely observation and interviews and secondary data obtained from searching documentation. The process of analyzing data by analyzing all available data from various sources according to Moleong (2010), namely interviews, observations, which have been written in field notes, personal documents and so on. After being studied, and then it has been arranged in units - units. The units are then categorized at the last stage which is checking the validity of the data.

### **D. Discussion**

#### **D.1 Regional Retribution Intensification Strategy**

##### **1. Guidance and Training**

According to Supramo (2010) guidance and training is needed in order to improve the skills of retribution management officers. With guidance and training, officers understand themselves, connect their understanding of themselves and their environment, and plan according to their concepts and demands from the environment.

From the results of various interviews and observations of writers who can follow guidance and training are more dominant followed by employees who have been civil servants while employees who are still in the honorarium category are more numerous but less formal technical training and guidance. Therefore, according to the writer, the improvement of human resource capacity through guidance and training is inadequate because the average number of employees who are not yet organic (not yet civil servants) is still limited in knowledge and skills and has not been strongly bound by the organization, thereby reducing employees' sense of responsibility towards their tasks and tasks. Whereas capacity building or guidance and training is a process in order to strengthen the ability of individuals and organizations to harmonize, so that they can be responsive to environmental changes.

##### **2. Discipline of Employees**

In managing retribution, it is necessary to increase the discipline of the management officers (Supramo, 2010). Discipline of employees is one's obedience in following rules or regulations because it is driven by the awareness of his heart without coercion from outside parties. The fact is in the management of levies in the transportation department shows that because on average retribution employees are not yet organic or are still apprenticed, sometimes they cannot work full or total. With a little salary, he must find another job to supplement his income. one of the methods done by the organization so that they are not saturated is done by shifting / shifting night and morning shifts. Then if there is a little excess of funds the organization gives honorariums so that the apprentices feel valued. In managing this levy requires employee understanding of the duties and functions followed by discipline in carrying out the task. But

the drawback is that the majority of officers in the internship field are still weak disciplines. As for civil servants, it is good in terms of discipline.

### **3. Counseling to the Community**

Public education is needed to raise awareness of paying taxes / fees. Counseling is as a development communication process, but more important than that is to foster achievement in development. Interview results show that counseling is not yet directly effective. There are only socialization through banners or baleho plus socialization by inviting all stockholders in the RT / RW or kelurahan level, which are followed by business actors and the community but in limited numbers. On a small scale there is also a transportation forum in which stakeholders are concerned with these matters which are discussed in the forum about parking and of course the maximum effort about retribution that will be obtained. The real purpose of counseling is to change the behavior of the target. Thus counseling can be interpreted as a process of changing behavior (knowledge, attitudes, and skills) among the people so that they know or change for the sake of creating awareness of paying fees.

### **4. Emphasis on Administrative Costs**

In intensification, it is necessary to emphasize administrative costs for each type of collection. Administrative costs are sacrifices of organizations or Government Institutions for general and office administration purposes which include costs to pay leaders and employees, office rent, office equipment and so on. In other words, the income earned from retribution is greater than the administrative costs incurred. In the context of charge management in the transportation department of the City of Baubau there has not been any study on how to reduce the administrative costs of collecting fees. Pengumutan activity is carried out only as a routine of carrying out tasks. There is no understanding and study of the efficiency of the collection process and the overall emphasis on administrative costs. The interview results show that there is a Baubau City Regulation No. 4 of 2019 which regulates it regarding the latest levies arrangement on the sectors of receiving regional levies and then opening up sectors for receiving new levies, emphasizing the extent of not burdening the community. The approach taken, for example, is also a matter of parking two-wheeled vehicles, we are still elaborating with the approach of local wisdom by involving youth in the area in the area as officers and not taking into account the comparison of administrative costs and the amount of retribution collection. Transportation Agency and Officers in the field carry out the collection and subsequent management only follows the existing rules. They no longer compare administrative costs and the acquisition of fees.

## **D.2 Retribution (Levies) Extensification Strategy**

### **1. Potential Addition**

In the extensification framework, efforts are needed to expand the subject and object of retribution and adjustments to tariffs. Potential is everything that exists and is owned by certain regions both physical and non-physical which has the possibility that can be developed again by local governments to achieve the desired goals (1990). The transportation agency is targeting the PAD that it wants to achieve by looking at if there is a point of activity which then gives birth to a parking area and provides parking space but is demanding or directly proportional to public awareness. Based on observations, the researcher assessed that there were many potentials which were owned and which were not maximized for the absorption of the budget to increase PAD. So far, the main obstacle has been the implementation of regional regulations and also the collective awareness of the community to comply with regulations that have been mutually agreed upon. Many shopping centers and community gatherings and parking areas have not yet been withdrawn and are still managed by thugs and the community.



If observed during the last 2 years from 2017 to 2018 there has been a decrease in regional user fees in the City Transportation Department of Baubau, from the table above shows that from 2017, the target of achieving local user fees in the form of parking fees, public transportation and sea transportation in the City Transportation Department Baubau Rp. 632,228. 000.00 realized a decrease of Rp515,312,000.00 with a percentage of 81.51%. In 2018, the desired budget target is Rp. 632,228,000.00 that has actually been realized dropped drastically Rp. 216,070. 000.00 with a percentage of 34.18%.

## **2. Coordination and Support**

According to Sumitro (1990) coordination and support in the collection of fees is absolutely necessary. Support has a variety of forms, for example good investment needs to be done by the private sector or the regional government itself in the form of productive projects. Coordination is an activity of implementing the government which is indicated towards the goals to be achieved and those that have been set. In order to advance the goals and objectives and movements of activities there must be control as a means of directly guaranteeing activities, what is meant by control here is an activity to guarantee the atmosphere of works and plans, program instructions and other provisions that have been defined as corrective actions against incapacity or deviation.

The results of interviews and observations showed that coordination and support in the management of fees in the transportation department of the City of Baubau were obtained internally and externally. Internally coordination involves all parties in the Department of Transportation where each party does not stand alone and there is a tiered order. So from the lower level up to the top there is coordination and everything is not immediately taken over. Levy management has key guidelines and rules. Usually there are environmental constraints so internal coordination must be good in order to get community support. Externally the transportation agency also has the support of both the community and related agencies or institutions such as the military police and the Baubau City Police to maximize increasing user charges. Organizations collaborate but are strived to not cause conflicts in the field. Coordination and consolidation also through joint meetings to agree on existing tasks in the field including the community at the point where the fees are collected.

### **D.3 Factors That Influence Organizational Strategy**

#### **1. Internal Factors**

##### **a. Organizational Structure**

The organizational structure consists of the tasks of allocation, coordination and supervision which are directed towards the achievement of the organization. This means a formal framework in which work tasks are divided, grouped, and coordinated (Robins and Coulter, 2002). The structure facilitates or limits the workings of processes and relationships, thereby influencing the implementation strategy process.

The results of the interviews show that there is allocation, coordination and supervision in terms of collecting fees on the transportation department of the city of Baubau. The strategy of collecting levies both intensification and extensification is carried out by the existing organizational structure through coordination, supervision and allocation activities and directed towards the target of levies on the transportation department of the city of Baubau. The activities of forming a coordinator and coordinating it with the section head and treasurer of the original local revenue as well as direct supervision from the head of each field and estuary making reports that are known by the head of the transportation department of the city of Baubau. The intensification strategy through increased discipline, increased knowledge and

skills through employee training and guidance, community outreach and extensification strategies through coordination and support and potential expansion are the choice of strategies undertaken by the Baubau municipal transportation service through coordination, supervision and allocation which, although not achieving targets set in the last two years.

Previous studies that examined the effect of organizational structure with organizational strategy showed a strong influence. Hilman, Haim and Siam, Mohammed (2014) with the title *The Influence of Organizational Structure and Organizational Culture on the Organizational Performance of Higher Educational Institutions: The Moderating Role of Strategy Communication* states that the organizational structure and organizational culture are significantly related to the performance of higher education institutions in Palestine. Further results from the role of the moderator indicate that communication strategies fail to moderate the effect of both organizational structure and organizational culture on organizational performance. Rajasekar (2014) conducted research on the factors that influence the effectiveness of strategy implementation in the service industry in Oman, especially electronic equipment distribution companies, the results showed that strategy implementation was influenced by 26% by organizational structure factors. Although in this study the strategy should be explained first and then followed by a special structure to run the strategy. One of the challenges in implementing the strategy is the weak coordination activities. He proposed turning poor coordination into teamwork by reorganizing roles, responsibilities and accountability with strategy.

### **b. Leadership**

According to Dubrin the leadership instills confidence and receives support from members of the organization to achieve organizational goals (Dubrin, A. J., 2001). Leadership is in the leader / manager. Organizations need organizational guides to deal with change, clarify organizational strategic intentions and shape organizational work culture.

Although it still requires further tracing, the interview results above can provide an overview of leadership in the transportation department of the City of Baubau, including in relation to retribution management strategies. The leader (head of service) instills confidence and receives support from members of the organization to achieve organizational goals. Indications for instilling this belief, for example, are shown from the moment of suggesting that each field must pay attention to its main tasks and functions in pursuing one of the organisation's tasks, namely collecting levies to the maximum. The leadership is in the head of office. The transportation department has an organizational guide to deal with change and continue to monitor progress. In the context of the transportation service, Baubau City has a leader who always monitors how much retribution has been obtained, although there are internal and external obstacles faced which cannot be controlled in the field where there are people who are negative and do not support the management process of retribution.

Research into the relationship between leadership and organizational strategy implementation has been carried out. Beer and Eisenstat (2000) suggest that in the absence of effective leadership, strategic priority conflicts occur and employees will expect top management to prefer to avoid potentially threatening and embarrassing situations. Then an important aspect that leadership must have is to improve communication within the organization. Menguc, Auh, and Shih (2007) suggest that managers use leadership skills to produce the best competitive strategies, including strategies. differentiation of innovation, marketing differentiation, and low cost of products.

In the level of public administration, the development of the concept of leadership is currently developing what is called transformational leadership. Transformational leaders are able to encourage employees to do more than what can be done, increase the feeling that what is done is important and valuable, and make employees arrive at the principle of the interests of the organization

### **c. Organizational Resources**

David (2003) states that implementing a strategy must be in accordance with available resources. These resources include physical, financial, technological and human resources. It is impossible to implement a strategy that demands more resources that can be obtained by the company.

The results of the interviews show that the Transportation Department of Baubau City faces limitations in organizational resources, especially human resources, budget and infrastructure. However, these limitations do not undermine efforts to carry out their duties, including in the management of retribution management. The Office carries out its duties by taking into account the priority scale that must be done. Even so there is one major emphasis that aspects of human resources take precedence. Human resources are needed to be improved and one of them is overcome with education and training that can be followed, both related to retribution issues and other tasks. Although other aspects of concern are also the budget and facilities (infrastructure) of the organization. A minimal budget has a far-reaching impact. As it is known that the intensification strategy in the form of training and guidance, counseling to the community can be increased if the budget is adequate. As a result, those who can take part in training and guidance or technical guidance are more followed by those who are already ASN. When in fact the people in charge of managing retribution are more dominated by apprentices. Characteristics of human resources like this also cause apprentices to look for additional work outside their duties in the transportation department.

### **d. Organizational Culture**

Robbins, (2003) explains that organizational culture is a form of beliefs, values, ways that can be learned to overcome and live in organizations, organizational culture tends to be realized by members of the organization.

From the interviews it was found that the organizational culture that became the reference and belief, values and ways of working at the Baubau Transportation Office had its main reference to the promise of the corps of civil servants. They always maintain and improve their knowledge and skills in providing services and as servants of the state. Especially with advances in technology and the high demands of the community also requires good morale and good work. Thus the work culture of employees and organizational culture must also adjust to developments. Although certainly the ASN corps culture where the value of loyalty, hierarchy and coordination and obedient procedures and rules and discipline are maintained. From the information above it is also known that the organizational culture in the transportation department is strived to match the cultural values and beliefs of the local communities contained in PO5 as tried by the Mayor of Baubau today. Regarding the value of discipline from the observations of researchers for several times conducting interviews and observations at the Department of Transportation, it appears that the discipline of employees looks good enough where employees or ASNs come and go home on time. Researchers also see them actively carrying out their respective tasks and are less visible to employees who are unemployed or just tell stories. Regarding retribution officers, they are quite diligent where they actively collect fees in the field and report the results. Researchers look at the activity and



discipline directly at the Port and in parking services. It is this cultural characteristic of the transportation department's organization that exists and runs a retribution management strategy. Although, the low achievement and not achieving the target according to researchers in 2018 is mostly due to the delay in the making and ratification of regional regulations.

Previous research on the relationship between organizational culture and strategy implementation has been carried out. For example by Ahmadi, Salamzadeh, Daraei, and Akbari (2012) who examined the impact of organizational culture when implementing strategies in Iranian banks and concluded that there is a strong relationship between organizational culture and strategy implementation. The results showed that all types of organizational culture have a significant relationship with implementation, but the extent of its influence varies greatly from the most effective (tribal culture) to the least effective (hierarchical culture).

## **2. External Factor**

### **a. Technology**

Technology is a key factor in almost all possible strategic processes today (Mintzberg et al, 2003). As a result of rapid changes in technology, organizations must adopt relevant technology and be able to maintain excellence. Therefore technology should be the main consideration in the strategy implementation process, and should be seen as a means to facilitate the implementation of the strategy.

From observations and interviews it can be seen that the use of technology in the management (collection) of charges in the transportation department of the City of Baubau is still minimal. The use of technology only occurs when user charges are reported in the financial services. Planning for the use of technology through e parking for example has been carried out in 2017. But it faces several obstacles. The use of this manual system certainly has adverse effects such as transparency and accountability of collecting fees. Another problem is the speed of service and resource efficiency. The transportation department's work plan states that one of the strategic issues that must be prioritized is the speed of its main land transportation services. The speed of service and efficiency of time and other resources would certainly not be obtained if still using the manual method. Improved services can be increased gradually with the use of technology.

## **E. Research Findings**

In tracing the factors that influence the retribution management strategy, the authors found that there were other factors that had not or were not explained by Aaker and Rajasekar. The results of this study indicate the economic environment in which an organization operates influences the success of strategy implementation. Economic factors concern the nature and direction of the economy in which the organization operates, especially those which collect fees and taxes. Pearce and Robinson (2007) stated from the results of their research both at national and international levels, leaders or managers must consider credit availability, income levels, people's propensity to spend, interest rates, inflation rates and trends in the growth of Gross National Products as economic factors for implementation strategy. Therefore the organization must determine the process of implementing the strategy in a given economic situation. Besides economic factors. The political environment that will produce policies also influences the management of retribution strategies as happened in the City of Baubau. In the macro framework, the direction and stability of political factors is the main consideration of the leadership of the organization in formulating strategies. Political factors determine the laws and regulations by which organizations must operate. Political constraints in the form of laws, pricing policies and many other actions aimed at protecting consumers, the general public and

the environment. The delay in issuance or enactment of regional regulations in 2018 has caused almost half a year of retribution collection to be hampered because local regulations have not yet been passed. As a result, in 2018 realization even reached below 34%. Down from 81% in 2017. In other words, policies refer to guidelines, methods, procedures, rules that can support and encourage work towards stated goals. Policies communicate specific guidelines for action.

## CONCLUSION

1. Retribution (Levies) Management Strategy in the transportation department of the City of Baubau is done in two ways namely intensification and extensification. Intensification of the first retribution manager is done through guidance and training, namely by developing the quality of human resources through participating in training and guidance activities, especially in the technical guidance program, the weaknesses that follow are still limited to ASN personnel, while apprentices are not. Second, through Employee Discipline where employee understanding of their duties and functions is followed by discipline in carrying out their duties. But the drawback is that the majority of officers in the internship field are still weak disciplines. As for the ASN personnel, they are already good in terms of discipline. Third is done through counseling as a value of education and information to the community but this is still very limited in the village office with very limited participants while other extension mechanisms are still lacking. Finally intensification through efforts to reduce the costs of administration of the collection and the process of managing fees, but this has not been done. Extensification Strategy Levies management In the transportation department of the City of Baubau is done through the first through the addition of potential by expanding the subject and object of the levy and adjusting tariffs. Tariff adjustment has been made through the issuance of new regulations, but the expansion of subjects and objects of retribution is still very minimal and limited. There are still many points of tax objects that have not been explored, plus the number of unmanaged management that is filled by non-government parties such as the amount of illegal parking that must be regulated. While coordination and support have been carried out through coordination involving all parties of the Department of Transportation itself and outside such as the kelurahan and regional finance parties.
2. Factors that influence Organizational Strategy in the management of user fees in the Department of Transportation of the City of Baubau, there are two factors. First Internal Factors. Where the organizational structure through coordination and allocation has been carried out. The main organizational resources of HR and the budget, although limited, affect the implementation of retribution management strategies. Existing organizational culture also influences the implementation of strategies where the existing bureaucratic culture is like the nature of the hierarchy and is based on the rules and spirit of the ASN corps. Culture of discipline also influences. Finally, the leadership factor is quite influential where the leadership is quite active in overseeing the management of user charges, however, if you want to be more advanced, more innovative and transformative leadership is needed. The two external factor that influence are technology and the economic and political environment. The fact is the use of technology is still very limited in use, even though it has been planned since 2017. The economic factors of the people of Baubau city clearly affect the level of willingness and compliance to pay fees. Finally, the political and policy environment influences the implementation of strategies. Where the delay in the enactment of regional regulations greatly affects the achievement of the 2018 levies.

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