

ABSTRAK

Nama : Agung Hartanto
Program Studi : Magister Manajemen
Judul : Penerapan konsep *lean government* terhadap pelayanan mutasi objek/subjek Pajak Bumi dan Bangunan di Badan Pendapatan Daerah Kota Tangerang Selatan

Pelayanan publik yang dilakukan oleh Pemerintah Daerah di Indonesia dinilai masih kurang baik. Salah satu cara untuk melakukan perbaikan pelayanan publik adalah penerapan program *lean government*. Studi kasus pelayanan mutasi objek/subjek Pajak Bumi dan Bangunan di Badan Pendapatan Daerah Kota Tangerang Selatan. Penerapan *lean government* memakai metode DMAIC (*Define, Measure, Analyze, Improve dan Control*). Tahap *Define* menggunakan alat bantu *Time Series Plot* dan SIPOC Diagram (*Supplier, Input, Process Output Customer*). Tahap *Measure* menggunakan alat bantu *Current Process Map, Cross Functional Flowchart*, diagram aliran proses (*Spaghetti Diagram*), *Value Added Assesment*, dan *Lean Consumption Map* (LCM). Tahap *Analyze* menggunakan alat bantu *Failure Mode and Effect Analysis* (FMEA). Tahap *Improve* menggunakan alat bantu *Impact and Effect Matrix* (IEM), *Lean Cosumption Map* (LCM), *Value Added Assesment* (VAA), dan *Time Series Plot*. Tahap *Control* menggunakan alat bantu perubahan SOP (*Standart Operation Procedure*), *Change Management* dan *Out of Control Action Plan* (OCAP). Penelitian ini bertujuan memperbaiki kecepatan waktu proses pelayanan mutasi objek/subjek Pajak Bumi dan Bangunan. Penelitian ini menggunakan metode penelitian kualitatif dengan data yang diperoleh berdasarkan hasil pengamatan atau observasi, hasil wawancara, hasil pengamatan langsung di lapangan, analisa dokumen dan catatan atau laporan dengan melibatkan sejumlah 30 informan. Hasil penelitian menunjukkan bahwa penerapan program *lean government* dapat meningkatkan kecepatan waktu proses penyelesaian berkas pengajuan pelayanan mutasi objek/subjek Pajak Bumi dan Bangunan sebesar 28,6 %. Sebelum penerapan *lean government* waktu rata-rata penyelesaian berkas pengajuan selama 28 hari, setelah penerapan *lean government* waktu rata-rata menjadi 20 hari.

Kata kunci :

Pelayanan Publik, Pajak Bumi dan Bangunan, *Lean Government*

ABSTRACT

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Program Study : Magister Manajemen
Titel : The Application of Lean Government Concepts to The Service Mutation of Object / Subject of Property Tax In The Regional Revenue Agency of South Tangerang City

Public services carried out by the Regional Government in Indonesia are considered to be poor. Improvement of public services must be carried out by all Regional Government officials in all sectors in order to fulfill Law Number 25 of 2009 concerning Public Services. One way to improve public services is the implementation of lean government programs. Case study of service mutation of objects / subjects of property tax at The Regional Revenue Agency of South Tangerang City. Lean government applications use the DMAIC (Define, Measure, Analyze, Improve and Control) method. Define stage uses tools Time Series Plot and SIPOC Diagram (Supplier, Input, Customer, Output, Process). Measure stage uses tools Current Process Map, Functional Cross Flow Charts, Process Flow Diagrams (Spaghetti Diagrams), Value Added Assessment, and Lean Consumption Map (LCM). Analyze stage uses tool Failure Mode and Effect Analysis (FMEA). Improve stage uses tools Impact and Effect Matrix (IEM), Lean Consumption Map (LCM), Value Added Assessment (VAA), and Time Series Plots. Control stage uses tools change SOP (Standard Operation Procedure), Change Management and Out of Control Action Plan (OCAP). This study aims to improve the speed of processing time of service mutation of objects / subjects of property tax. This study uses qualitative research methods with data obtained based on the results of observations or observations, the results of interviews, the results of direct observations in the field, analysis of documents and records or reports involving a number of 30 informants. The results showed that the implementation of lean government programs can increase the speed of processing time for file submission for service mutation of objects / subjects of property tax of 28.6%. Before the implementation of lean government, the average time to complete the file submission for 28 days, after the implementation of lean government the average time to 20 days.

Key Word :
Public Service, Property Tax, Lean Government