

## The Analysis of Quality Public Services in Samsat Tebing Tinggi Office, North Sumatra Province

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### Abstract

*This study aims to determine the effect of the Quality Public Services in Samsat Tebing Tinggi Office, North Sumatra Province. This research is a type of qualitative research. The result shows that the factors are the obstacles and advantages of the One-Stop Integrated Service System Efforts to Improve Public Services at the Tebing Tinggi Samsat Office, North Sumatra Province. That the Integrated Service Implementation Guidelines have been carried out optimally. However, in terms of: Facilities, there are still some obstacles, namely not yet available prayer room facilities, special parking spaces and still using public road facilities for cars and for public transportation motorbikes using a makeshift office yard and during the rainy season in December 2020 there was a 50 cm high flood which resulted in activities being stopped for 5 days. The existence of HR (human resources) in the ranks of Samsat, Bank SUMUT and the ranks of the Directorate of Traffic is very cooperative and cooperates with each other in providing services to taxpayers so that the obstacles faced are always mutual help and solid cooperation.*

### Keywords:

quality; public service;  
samsat; Tebing Tinggi



## I. Introduction

The current government system supports the creation of excellent public services, in order to fulfill the basic needs and civil rights of every citizen for public goods, public services, and administrative services. To make this happen, the government has established Law Number 25 of 2009 concerning Public Services as a legal basis, as well as providing clarity on the regulation of public services.

Law Number 25 of 2009 concerning Public Services is stated in Article 1 point 1 that public services are activities or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and/or services. Administrative services provided by public service providers. Thus the main task of every government agency is to provide services or organize public services (public services) and welfare for its people (public welfare) based on statutory regulations.

The government issued a policy through the Regulation of the Minister of Home Affairs Number 24 of 2006 concerning Guidelines for the Implementation of One-Stop Integrated Services, which is a revision of the previous government's policy concerning One-Stop Integrated Services which has been implemented since 1997 through the Circular of the Minister of Home Affairs Number 503/125/PUOD concerning the Establishment of One-Stop Integrated Services and the Instruction of the Minister of Home Affairs Number 25 of 1998 concerning One-Stop Integrated Services.

In general, the concept of One-Stop Integrated Service (PTSP) is one of the licensing and non-licensing activities, where the management process starting from the application stage to the issuance stage of the permit document is carried out in an integrated manner in

one place by adhering to principles such as: a). simplicity, b). transparency, c). accountability, d). guarantee the certainty of costs, time, and the clarity of legal procedures. The Public Service Standard of the Tebing Tinggi Samsat Office is to provide legal certainty to the public and organizers in the implementation of public services. The objective is to provide certainty about the obligations, rights and responsibilities of all parties involved in implementing and realizing a public service delivery system that is in accordance with the general principles of good governance at the Tebing Tinggi Samsat Office, as well as providing legal certainty protection to the community.

One-Stop Manunggal Administration System (Samsat) Tebing Tinggi City, then the task is to administer the needs of the community in the field of traffic such as extending the vehicle registration tax or motorized vehicles. For the extension of the STNK and ratification of the PKB (motor vehicle tax) per year for motorized vehicles, there is an online Samsat service where the public can pay taxes online through the e-Samsat application. The phenomenon in society is that many do not know technically the flow of tax payments in fulfilling the principle of obligation, as well as concerning the quality of service which is very important for the formation of awareness of paying taxes. The significance of the Motor Vehicle Tax in general is to finance state expenditures in general and the regions in particular, as a tool to achieve certain goals outside the financial sector, for the smooth running of government and development activities for the benefit of mankind and to create equity and justice in society itself. . The special importance is to protect the property and lives of citizens regarding the existence of the property rights of these motorized vehicles.

The One-Stop Manunggal Administration System or what is called the on-roof system is an administrative system that was formed to facilitate and accelerate the service of the interests of the community whose activities are carried out in one building. SAMSAT is included in one of the government agencies that have the authority in terms of handling documents of completeness and ownership of motorized vehicles. This turned out to be related to the arrangement of vehicle registration certificates, that the growing issue regarding the service of making or extending the STNK still seemed unsatisfactory. Community dissatisfaction the service of making or extending a STNK is reflected by discriminatory treatment, lack of transparency, friendliness of officers and waiting room facilities. Thus less sympathy from the public. However, the behavior of the apparatus who commits acts of abusing administrative activities seems difficult to eliminate. There is no denying that such a situation could have occurred at the Tebing Tinggi Samsat Office. In the dissatisfaction of the taxpayer (WP) with the service of making vehicle registration certificates (STNK) at the SAMSAT office in service, there is a lack of transparency in providing services and timeliness of service concern.

The service and management process seems slow, having to come back many times to wait in an uncertain time, the lack of information is dealing with the attitude of brokers who are sometimes pushy. In realizing excellent service, Samsat Tebing Tinggi needs changes in implementing public services, one of which is by changing systems and procedures through significant new innovations that are directly oriented to the community. So efforts are needed to improve environmental services at the Tebing Tinggi Samsat in seeing in real terms how the reach of public services is whether the service system has been maximized, it needs to be transparent, accountable, democratic, and participatory and result in ineffective and inefficient services to the community. Based on the description of the background of the study, the problem in this study the researcher gave the title Analysis Public Service at the Tebing Tinggi Samsat Office, North Sumatra province.

## II. Review of Literature

### 2.1. Service

According to Hodges, service comes from the word serve, which means people whose work serves the interests and desires of others. Furthermore, according to (LP Sinambela 2006, 134) in Kepmenpan No.63/KEP/M.PAN/7/2003, it is said that public services are all service activities carried out by public service providers as an effort to fulfill the needs of service recipients as well as the implementation of statutory provisions. Some of the elements contained in the definition of service are:

- a. Service is an activity carried out by an agency or government or private agency.
- b. The object served is the community (public) based on their needs.
- c. The form of service provided is in the form of goods or services.
- d. There are clear rules or systems and procedures for their implementation.

According to (Komaruddin 1993, 115) services are tools to satisfy intangible needs or achievements made or sacrificed to satisfy consumer demands and needs. Further stated by Daviddow and Uttal that service is any business that enhances customer satisfaction (whatever enhances customer satisfaction). Meanwhile, according to (Kotler, Marketing Management. Eleventh edition 2003) states that service can be defined as an action or performance given by one person to another.

Service quality is a form of performance that is identical to the behavior of employees in the company. Behavior of these employees in the company can be influenced by climate and organizational culture. Organizational climate is a unit based on accepted patterns of employee behavior and special experiences in an organization. (Kurnaedi et al, 2020)

### 2.2. Public Service

Public service is an activity or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and/or administrative services provided by public service providers, namely every state administration institution, corporation, independent institution. Established under the law for public service activities, and other legal entities formed solely for public service activities.

These activities are carried out by officials, employees, officers, and everyone who works within the organizing organization in charge of carrying out an action or series of public service actions. Public services include the implementation of services; management of public complaints; information management; internal supervision of outreach to the public; and consulting services.

If there is an incompetence, violation and failure of service delivery, the responsibility is the organizer and all parts of the organization. In order to facilitate the implementation of various forms of public services, an integrated service system can be implemented. In addition, in order to improve the efficiency and effectiveness of services, cooperation between providers can be carried out covering activities related to technical operational services and/or service support. In the event that the organizers who have the scope of authority and duties of public services cannot be carried out alone due to limited resources and/or in an emergency, the organizers may request assistance from other providers with adequate capacity. In an emergency, according to Lonsdale in (Mulyadi 2016, 32) argues that public services are everything provided by the government or the private sector because generally people cannot meet their own needs, except collectively in order to meet the social welfare of the whole community.

### 2.3. Public Service Purpose

The purpose of public services in general is how to prepare those public services that are desired or needed by the public, and how to properly state to the public about their choices and how to access them which are planned and provided by the government. According to (LP Sinambela 2006, 34) Reform of public services by returning and placing "servants" and "served" to their true meaning. Services that should be shown to the general public are sometimes turned into public services to the state, even though the state actually exists is for the benefit of the people who founded it and bureaucrats must actually provide the best service to the community.

Public services by State Administration Institutions according to (Shafrudin 2014, 12) are defined as all forms of public service activities carried out by Government Agencies at the Center, in the Regions and within State/Regional Owned Enterprises in the form of goods and or services both in the context of efforts to meet the needs the community as well as in the context of implementing the provisions of laws and regulations. Public services can thus be interpreted as providing services (serving) the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been set. The public bureaucracy must be able to provide public services that are more professional, effective, simple, transparent, open, timely, responsive and adaptive and at the same time can build human qualities in the sense of increasing the capacity of individuals and communities to actively determine their own future.

Basically, government is a service to the community, so it is not to serve itself, but to serve the community and create conditions that allow every member of the community to develop their abilities and creativity in order to achieve common goals. Theoretically, there are at least three main functions that must be carried out by the government regardless of the level according to Thoha in Widodo. Namely the function of public service, development function and protection function.

Public services by the State Administration Agency are defined as all forms of public service activities carried out by Government Agencies at the Center, in the Regions and within the State/Regional Owned Enterprises in the form of goods and or services both in the context of efforts to meet the needs of the community and in the context of implementing regulatory provisions. Legislation public services can thus be interpreted as providing services (serving) the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been set. People always demand quality public services from bureaucrats, even though these demands are often not in accordance with hope because empirically the public services that have occurred so far are characterized by: convoluted, slow, expensive, and tiring. Such a tendency occurs because the community is still positioned as the party who serves, not the one who is served. Public service reform by returning and placing "servants" and "served" to their true meaning. Services that should be shown to the general public are sometimes turned into public services to the state, even though the actual establishment of the state is for the benefit of the people who founded it, bureaucrats must actually provide the best service to the community.

Public service standard is a product service performance contract, agreed by both parties: providers and users. Public service is the service in the implementation of Public Transport on the Road with Public Vehicles: buses or cars. They are the important factors as identified by Phaulley in Sukaesi (2018)

## 2.4. Types of Public Service

There are several types of public services organized for the community. Based on Law Number 25 of 2009 concerning Public Services and the decision of MENPAN No. 63/KEP/MENPAN/7/2003, public or public service activities include:

### a. Goods Service

Procurement services and distribution of goods can be said to dominate all services provided by the government to the community. This category of public services can be carried out by government agencies whose funds are part or all of the state assets which cannot be separated or can be carried out by government-owned enterprises whose funds are part or all of the funds. Comes from separated state assets (State-Owned Enterprises/BUMN). Goods services, namely services that produce various forms or types of goods used by the public, for example telephone networks, electricity supply, and clean water and so on.

### b. Administrative Services

Public services in this category include government administrative actions that are required by the state and regulated in legislation in order to realize the protection of personal, family, honor, and property as well as administrative activities carried out by non-government agencies that are required by the state and regulated in legislation. and applied based on an agreement with the recipient of the service. Administrative services are services that produce various forms of official documents required by public, for example citizenship status, certificate of competence, ownership or control of an item and so on. Government Services, which are community services that are closely related to general government tasks such as Family Card/KTP, IMB, Regional Taxes, Regional Levies and Immigration services.

### c. Development Services

Development services are community services related to the provision of facilities and infrastructure to provide facilities to the community in their activities as citizens, such as providing roads, bridges, ports and others.

### d. Utility Service

Utility Services (usability) is the provision of utilities such as electricity, water, telephone, and transportation.

### e. Basic Needs Service

Basic Needs Service is a service that provides basic necessities for the community and housing needs such as the provision of rice, sugar, oil, gas, textiles and low-cost housing.

### f. Community Service

Community services are services related to the nature and interests of which are more emphasized on social activities such as health services, education, employment, prisons, orphanages and others. In general, the functions of service facilities include.



## 2.5. Quality of Public Service

Quality is a dynamic condition associated with products, services, people, processes and the environment that meet or exceed expectations. Public service organizations have the characteristics of public accountability, where every citizen has the right to evaluate the quality of the service they receive. It is very difficult to assess the quality of a service without considering the role of the community as the recipient of the service and the apparatus implementing the service. Evaluation that comes from service users is the first element in the analysis of the quality of public services. The second element in the analysis is the ease with which a service is recognized either before it is in process or after the service is rendered.

The purpose of public service is basically to satisfy the community. To achieve this satisfaction, excellent service quality is required which is reflected in Accountability, which is a service that can be accounted for in accordance with the provisions of the legislation:

- a. conditional, namely services that are in accordance with the conditions and capabilities of service providers and recipients while adhering to the principles of efficiency and effectiveness.
- b. Participatory, namely services that can encourage community participation in the implementation of public services by taking into account the aspirations, needs, and expectations of the community.
- c. Equality of rights, namely services that do not discriminate in terms of any aspect, especially ethnicity, race, religion, class, social status, and others.
- d. The balance of rights and obligations is a service that considers the aspect of justice between the provider and the recipient of public services.

If it is associated with public administration, service is the quality of service by bureaucrats to the community. The word quality has many different definitions and varies from conventional to more strategic. The conventional definition of quality usually describes the immediate characteristics of a product, such as:

- a. Performance (performance)
- b. Reliability (reliability)
- c. Easy to use (easy to use)
- d. Aesthetics (esthetics)

As for the strategic definition stated that quality is everything that is able to meet the desires or needs of customers (meeting the needs of customers). Gaspersz stated that basically quality refers to the basic understanding:

- a. Quality consists of a number of product features, both direct features, and attractive features that meet customer desires and provide satisfaction with product use.
- b. Quality consists of everything that is free from flaws or damage.
- c. The concept of quality is relative, meaning that quality assessment depends on the perspective used to determine service characteristics specific one.

According to Trilestari, basically there are three quality orientations that should be consistent with one another, namely customer perception, product and process. For service products, the three orientations can contribute to organizational success in terms of customer satisfaction.

According to (Murgatroyd 1994, 1-2) writes, if we want to be successful in providing quality service, we must first understand the characteristics of service as follows:

- a. Service is intangible, service is very opposite in nature to finished goods.
- b. The service actually consists of real actions and is an influence that is social in nature.

- c. Production and consumption of services cannot be separated significantly, because generally events occur simultaneously and occur in the same place.

These characteristics can form the basis of how to provide good service quality. A broader definition of quality is said by (Daviddow 1989, 19) "It is any effort used to enhance customer satisfaction (whatever enhances customers satisfaction)". (Kotler, Marketing Management 2016, 49) argues "Quality is the totality of characteristics and characteristics of a product or service that affect its ability to satisfy stated or implied needs". According to, (LP Sinambela 2006, 6) "quality is everything that is able to meet the desires or needs of customers (meeting the needs of customers)".

Open access to information on public service standards that can be accessed by the public. Indonesia's welfare can be achieved by meeting basic needs so as to reduce the number of social inequalities that occur. In addition, the fulfillment of public service standards can minimize maladministration actions such as illegal levies, procedural irregularities, protracted delays and so on which are gaps for corruption. In line with that, Law no. 25 of 2009 also regulates the rights of the community/users of public services. One of them, the community has the right to oversee the implementation of public services. Taxes paid by the public will be allocated as a source of financing for public services organized by the government.

## **2.6. Stimulus-Organism-Response Theory (SOR)**

This theory is based on the assumption that the cause of behavior change depends on the quality of the stimulus that communicates with the organism. This means that the quality of communication sources (sources) such as credibility, leadership, speaking style will determine the success of changing the behavior of a person, group or society.

According to Hosland, et al in (Morisan 2010, 17) said that the process of behavior change is essentially the same as the learning process. The process of behavior change describes the learning process in individuals consisting of:

- a. Stimulus given to the organism can be accepted or rejected. If the stimulus is not accepted or rejected, it means that the stimulus is not effective in influencing individual attention and stops here. But if the stimulus is received by the organism, it means that there is attention from the individual and the stimulus is effective.
- b. If the stimulus has received attention from the organism (received) then he understands this stimulus and proceeds to the next process. After that, the organism processes the stimulus so that there is a willingness to act for the stimulus it has received (behave).
- c. Finally, with the support of facilities and encouragement from the environment, the stimulus has an effect on the action of the individual (behavior change).

## **2.7. Integrated Service System.**

This service system organizes licensing and non-licensing, the management of which is carried out in an integrated manner in one place. This service is basically intended to simplify the bureaucracy of service delivery in the form of; trimming the stages and procedures across institutions and within the agency concerned, cutting costs, reducing the number of requirements, reducing the number of initials and signatures required, and reducing processing time.

## **2.8. One-Stop Integrated Service (PTSP)**

The One-Stop Integrated Service Pattern aims to improve the quality of public services, which is further strengthened by the enactment of Law Number 25 of 2009 concerning Public Services. Through One Integrated Service. The roof (PTSP) of licensing

services is carried out by simplifying the implementation of services that are centered in one place. The One-Stop Integrated Service is also characterized by the existence of a special institution that has certain authority to provide services, both licensing and non-licensing services, whose management mechanism starts from the application stage to the issuance stage of documents carried out in one place.

According to the Minister of Home Affairs Regulation No. 24 of 2006 concerning Guidelines for the Implementation of Integrated Services is the activity of administering licensing and non-licensing whose management process starts from the application stage to the stage of issuing document permits, carried out in an integrated manner in one place. With this concept, applicants only need to come to one place and meet with the front office staff. This can minimize the interaction between the applicant and the licensing officer and avoid unofficial fees that often occur in the service process.

The implementation of One-Stop Integrated Services (PTSP) is the activity of administering a license and non-licensing that gets a delegation or delegation of authority from an institution or agency that has licensing and non-licensing authority, the management process starting from the application stage until the issuance of documents is carried out in one place.

### **III. Research Methods**

Given the very diverse approaches, methods, paradigms, to communication research techniques, it is necessary to identify the various variants. By recognizing the various types of research, we can determine what methods or techniques are suitable for researching a case and which are not appropriate. Accuracy in choosing the method used in the future will affect the quality of the research itself. By applying the communication research method appropriately, it is hoped that it can provide more scientific direction for research in the context of various communication phenomena.

#### **Types of Research**

This research is a type of qualitative research. Qualitative research is research that intends to understand phenomena about what is experienced by research subjects such as behavior, perceptions, motivations, actions, etc., holistically, and by describing in the form of words and language, in a special context that natural and by utilizing various natural methods (j. L. Moleong 2006) One of the characteristics of qualitative research is the data collected in the form of words, pictures, and not numbers. Thus, the research report will contain excerpts of data quotes to illustrate the presentation of the report. Researchers also used field notes in the form of observation notes and other sources.

Qualitative research methods are often called naturalistic research methods (Naturalistic Research), because research is carried out under natural conditions. Another name is ethnographic research, because at first this method was widely used for research in the field of cultural anthropology. In addition, it is called a qualitative method because the data collected and analyzed is more qualitative in nature. In qualitative research, research is conducted on natural objects. That is, the object that develops as it is, is not manipulated by the researcher and the presence of the researcher does not really affect the dynamics of the object. The method in this study refers to the type of evaluation research that examines the implementation of organizational reform. Analysis of Public Service Quality at the Tebing Tinggi Samsat Office, North Sumatra Province. This research will be conducted at the Tebing Tinggi Samsat Public Service Office, which is located at Jl. Major General Sutoyo, Rambung, District of Tebing Tinggi City, Tebing Tinggi, North Sumatra – 20998.



## **IV. Results and Discussion**

In order to facilitate the implementation of various forms of public services, an integrated service system can be implemented. In addition, in order to improve the efficiency and effectiveness of services, cooperation between providers can be carried out covering activities related to technical operational services and/or service support.

### **4.1 One-Stop Integrated Service System Efforts to Improve Public Services at the Tebing Tinggi Samsat Office**

In the Decree of the Minister of Public Service Utilization, No.63/KEP/M.PAN/7/2003 concerning General Guidelines for the Implementation of Public Services, the general grouping of public services is 1) Administrative services: namely services that produce various forms of official documents required by the public or society, 2) Goods services: namely services that produce various forms of goods needed by the community, 3) Service services: namely services that produce various forms of services that are needed by the community

#### **a. Quality of Public Service**

In the implementation of the quality of public services at Samsat Cliff Tinggi, it begins with the communication pattern that is carried out through the empowerment of facilities and regional culture where the goal of the quality of public services in the one-stop system refers to the target of human resources and public facilities. The implementation of the motorized vehicle tax service of the Tebing Tinggi SAMSAT refers to the quality manual set by the Tebing Tinggi SAMSAT according to the quality manual standard based on ISO 9001: 2008.

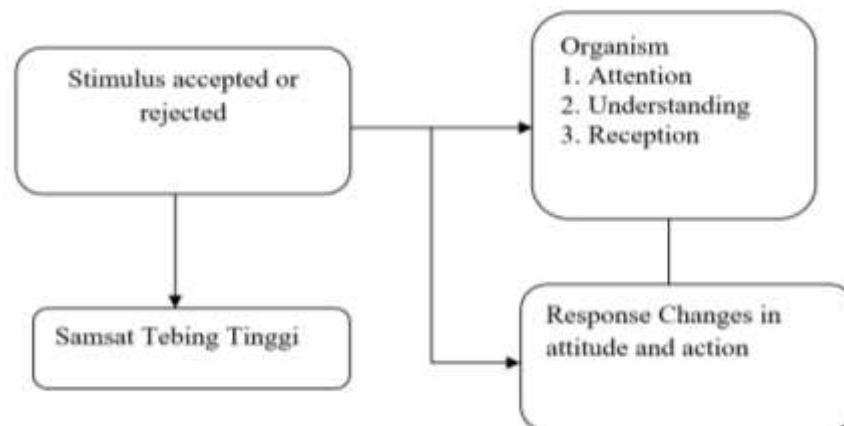
From the results of the interviews above, it can be seen that the implementation of public services has met the standard with a fast process with a duration of 10 to 15 minutes, but in implementation it is enough to take 5 minutes, meaning that the service process is quite maximal and satisfying. In terms of facilities, it does not meet the standards where the Samsat office as a source of data and a place for public complaints has not been fulfilled perfectly, one of which is the prayer room facility (empowering the existing space) and the car park area still uses public road facilities not specifically. the quality of public services at the Tebing Tinggi Samasat office has not been maximized, it is proven that the available facilities for people with disabilities, pregnant women have not been fulfilled and the parking area has not been fulfilled. especially natural factors that hinder activities during the rainy season in December 2020 until the flood reaches 50 cm. this can lead to more serious problems in the future, although this can be over the use of mobile Samsat buses.

#### **b. Administrative Services**

Administrative services at Samsat Cliff are standard, as evidenced by a shorter service system of only 10 s. d 15 minutes and supported by mobile Samsat buses located in each area so that the administrative process is easier and can also be accessed through online media and also provides information. 24 of 2006 concerning Guidelines for the Implementation of Integrated Services.

## 4.2. One-Stop Integrated Service System Efforts to Improve Public Services at the Tebing Tinggi Samsat Office

Analyzing the implementing agency of a one-stop integrated service, such as the Regional Tax and Levy Management Agency of North Sumatra Province, cannot be separated from the bureaucratic structure. Bureaucratic structures are characteristics, norms, and patterns of relationships that occur repeatedly in executive bodies that have both potential and real relationships with what they have in carrying out policies with the SOR theory approach. According to Hosland, et al in (Morisan 2010, 17) said that the process of behavior change is essentially the same as the learning process.



**Figure 1.** The process of approaching stimulus, organism and community response respon  
Source: Morisan's behavior change, 2010,17

In the discussion on the one-stop service system, the emphasis is on human resources and available facilities. 24 of 2006 concerning Guidelines for the Implementation of Integrated Services is the activity of administering licensing and non-licensing whose management process starts from the application stage to the stage of issuing document permits, carried out in an integrated manner in one place. With this concept, applicants only need to come to one place and meet with the front office staff.delegation or delegation of authority from institutions or agencies that have licensing and non-licensing authority whose management process starts from the application stage until the issuance of documents is carried out in one place.

PTSP is organized based on the principles of Public Service of the North Sumatra Joint Office, namely the public interest, legal certainty, equality of rights, balance of rights and obligations, professionalism, participation, equality of treatment/non-discrimination, openness, accountability, punctuality and speed, convenience and affordability.

From the results of the study that the obstacles to the one-stop service system were not found because the service process refers to Law Number 25 of 2009 concerning Public Services and Regulation of the Minister of Home Affairs No. 24 of 2006 concerning Guidelines for the Implementation of Integrated Services has been carried out optimally. However, in terms of facilities, there are still some obstacles, namely not yet available prayer room facilities, special parking spaces and still using public road facilities for cars and for motorbikes using a makeshift office page. and during the rainy season in December 2020 there was a 50 cm high flood which resulted in activities being stopped for 5 days. The existence of human resources in the ranks of Samsat, Bank SUMUT and the ranks of the Traffic Directorate are very cooperative and cooperate with each other in providing services to taxpayers so that the obstacles faced are always mutual help and solid cooperation, this is shown by the smooth communication and coordination between the relevant agencies.

## V. Conclusion

One-Stop Integrated Service System Efforts to Improve Public Services at the Tebing Tinggi Samsat Office. That the service pattern refers to the Decree of the Minister of Public Service Utilization, No. 63/KEP/M.PAN/7/2003 concerning General Guidelines for the Implementation of Public Services with Quality Public Services, that the implementation of public services has met the standard with a fast process with a duration of 10 up to 15 minutes, but in implementation it is enough with 5 minutes of the process, meaning that the service process is quite maximal and satisfying. and Administrative Services, the implementation of the one-stop service system has been carried out in accordance with the Minister of Home Affairs Regulation No. 24 of 2006 concerning Guidelines for the Implementation of Integrated Services

The factors are the obstacles and advantages of the One-Stop Integrated Service System Efforts to Improve Public Services at the Tebing Tinggi Samsat Office, North Sumatra Province. That the Integrated Service Implementation Guidelines have been carried out optimally. However, in terms of: Facilities, there are still some obstacles, namely not yet available prayer room facilities, special parking spaces and still using public road facilities for cars and for public transportation. motorbikes using a makeshift office yard. and during the rainy season in December 2020 there was a 50 cm high flood which resulted in activities being stopped for 5 days. The existence of HR (human resources) in the ranks of Samsat, Bank SUMUT and the ranks of the Directorate of Traffic is very cooperative and cooperates with each other in providing services to taxpayers so that the obstacles faced are always mutual help and solid cooperation.

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