

HUMAN RESOURCE MANAGEMENT IN IMPROVING QUALITY OF PUBLIC SERVICES IN SAMSAT KABANJAHE

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ABSTRACT

Abstract

This study aims to analyze the role of human resource management in improving the quality of One-Stop Integrated Services (PTSP) at UPT PEPENDA (SAMSAT) Kabanjahe. The approach used is qualitative descriptive with data collection techniques through in-depth interviews, observations, documentation, and data triangulation. The focus of the research is directed at the aspects of planning and sufficiency of human resources, recruitment, training and development, work motivation, performance evaluation, and their implications for the speed, accuracy, and responsiveness of public services. The results of the study show that the implementation of PTSP has provided easy access to services for the community, but its effectiveness is highly dependent on the quality and management of human resources. The limited number of employees in a certain period still affects the waiting time for services. Continuous training, work motivation, and performance evaluation play an important role in maintaining service quality. Cross-agency synergy, especially with the National Police of the Republic of Indonesia, also strengthens the accuracy and certainty of service. This research emphasizes that strengthening human resource management is the key to improving the quality of sustainable public services.

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INTRODUCTIONS

Public services are a direct manifestation of the state's presence in fulfilling the basic rights of citizens. Law Number 25 of 2009 Article 1 Paragraph 1 defines public services as a series of activities to meet the service needs of every citizen and resident for goods, services, and administrative services provided by public service providers in accordance with the provisions of laws and regulations. This definition emphasizes that public services are not just

administrative activities, but are the constitutional obligation of the government in ensuring welfare and social justice for the community (Winarno & Retnowati, 2019).

In the framework of democratic governance, public services are born from the demands of the community for the state to be present in a real way through fair, transparent, and accountable services (Maryam, 2016). The government is no longer positioned as an administrative ruler, but rather as a public servant who is responsible for meeting public needs effectively (Silalahi & Syafri, 2015). This service function is one of the main indicators of government success, because the quality of public services directly affects the level of satisfaction, trust, and legitimacy of the public towards the state.

The public bureaucracy in this context is required to transform into a bureaucracy that is responsive and oriented towards the interests of the community (Mozin et al., 2025). A democratic government is actually formed to serve the people, so the main orientation of government administration must be directed to finding the best strategy in providing quality public services (Hermawan & Sulastrri, 2023). The government has the main responsibility in regulating various aspects of social life and maintaining harmonious relations between the state and citizens through the implementation of professional and fair public services.

Public service is essentially the process of providing services to individuals or groups of people who have an interest in an organization, based on established procedures and provisions (Bazarah et al., 2021). The government functions as a facilitator and servant of the community, not as an entity that serves its own interests. Therefore, public services must be able to create a conducive space for the development of potential, creativity, and community participation in achieving common goals.

However, the reality on the ground shows that the quality of public services in Indonesia still faces various structural and cultural problems. Convoluted bureaucratic procedures, lack of transparency, limited information, and inconsistencies in the implementation of services are still the main complaints of the community (Rohayatin et al., 2017). This condition has an impact on declining public trust in the government, especially due to uncertainty in procedures, completion times, and service costs.

In the implementation of public services, the government plays a central role as a guarantor of the fulfillment of people's rights. Public services are an integral part of the state's obligations in realizing the welfare of the people, so that people have high expectations for the quality of services provided by government apparatus (Wibowo & Kertati, 2022). These expectations demand clear service standards, including service procedures, completion time, costs, service results, availability of facilities and infrastructure, and the competence of service officers.

One of the concrete forms of public service implementation is the Manunggal Administration System Under One Roof (SAMSAT), which is designed as an integrated service system for motor vehicle administration. This system involves three main agencies, namely the National Police of the Republic of Indonesia (POLRI) in vehicle registration and identification, the Regional Revenue Office in the collection of motor vehicle taxes, and PT. Jasa Raharja in the management of traffic accident insurance (Liani et al., 2013). The integration of the three agencies aims to create more effective and efficient services for the community (Sanadi et al., 2024).

Although the concept of integrated services has been implemented, the implementation of the system has not been fully optimal. The One-Stop Integrated Administration System is designed to simplify the service process and improve bureaucratic efficiency, but in practice it still faces various obstacles. At the SAMSAT Kabanjahe Office, for example, the link between the process of paying motor vehicle taxes and the police registration and identification system often causes administrative obstacles. This condition has an impact on service delays and decreased taxpayer satisfaction.

These various problems show that the quality of public services at the SAMSAT Kabanjahe Office still needs to be improved, especially in terms of efficiency, transparency, and responsiveness to the needs of the community. One of the crucial factors that affects the quality of public services is the management of human resources (HR)

implemented by service providers. Effective human resource management plays a role in ensuring that service apparatus has competencies, skills, and work ethic that support the creation of quality public services.

In practice, there are still various obstacles related to human resource management, such as complicated service procedures, inaccuracies in information, delays in service completion, and low ability of apparatus to accommodate the needs of the community. These obstacles are often rooted in limited training, low work motivation, and performance management systems that have not run optimally.

Based on these conditions, a research entitled "Human Resource Management in Improving the Quality of Public Services at SAMSAT Kabanjahe" is relevant to be carried out. This research aims to analyze the effectiveness of human resource management in improving the quality of public services, identify obstacles faced by apparatus in the implementation of services, and formulate strategies to improve professionalism and employee performance. The findings of this research are expected to make a theoretical and practical contribution to the management of public sector human resources, as well as the basis for the formulation of public service policies that are more responsive, transparent, and oriented towards public satisfaction.

METHOD

This study uses a qualitative descriptive approach to analyze human resource management in improving the quality of public services at the SAMSAT Kabanjahe Office. The focus of the analysis is directed at the aspects of recruitment, training, motivation, and evaluation of apparatus performance, as well as its relationship with the dimensions of public service quality which include speed, accuracy, and responsiveness of services. This focus restriction is carried out to avoid interpretation bias and ensure the depth of analysis of human resource management practices as an indicator of optimal public services for the people of Kabanjahe and Karo Regency in general. The research was carried out from July to September 2025 with the research location in Kabanjahe, Karo Regency, North Sumatra Province.

The qualitative descriptive approach was chosen because it aims to describe social phenomena as they are based on empirical facts in the field (Kusumastuti, 2021). This method allows researchers to deeply understand the process of human resource management and the dynamics of public services that cannot be adequately represented through quantitative data. Qualitative research is used to explore, understand, and analyze the research subject's views on management practices and public services that take place at SAMSAT Kabanjahe (Adlini et al., 2022). This approach was also chosen because it is able to capture the subjectivity, perception, and experience of apparatus and the public as service users, which has the potential to be lost if reduced to statistical numbers.

This research utilizes the natural setting as the main context for data collection, with the aim of interpreting the phenomenon of public services based on the social reality that occurs. Qualitative methodology is understood as a research procedure that produces descriptive data in the form of written and spoken words from informants and observable behaviors. In line with the views of Denzin and Lincoln, the qualitative research in this study involves various data collection methods to gain a comprehensive understanding of the phenomenon being studied (Moleong, 2007).

The research informants were determined using the *purposive sampling*, namely the selection of data sources based on certain considerations relevant to the research objectives (Scott, 2015). Informants consist of key informants, key informants, and supporting informants (Bungin, 2010). The key informant in this study is a SAMSAT Kabanjahe official who has a thorough knowledge of human resource management policies and practices. The main informants include officials and employees of SAMSAT Kabanjahe who are directly involved in the implementation of public services, while the supporting informants consist of five people who receive services at SAMSAT Kabanjahe as users of public services.

Data collection was carried out through observation, interviews, documentation, and data triangulation. Observations were carried out by the researcher directly in the field to observe the implementation of human resource management and public service practices at SAMSAT Kabanjahe. The interviews were conducted openly to dig up in-depth information from informants regarding their experiences, perceptions, and obstacles in the implementation of public services. Documentation techniques are used to review archives, administrative records, policies, and other supporting documents relevant to the research (Scott, 2015). Data triangulation is applied to test the credibility and validity of data through a comparison of information obtained from various sources and data collection techniques.

Data analysis was carried out interactively by following the Miles and Huberman analysis model which included data reduction, data presentation, and conclusion drawing (Asipi et al., 2022). Data reduction is carried out by simplifying and focusing the data obtained to be relevant to the research objectives. The data that has been reduced is then presented systematically to facilitate the understanding of the relationship between findings. The final stage of analysis is carried out through drawing conclusions and clarifications based on empirical findings supported by consistent and valid evidence. This analysis process is carried out on an ongoing basis until a complete picture is obtained of the effectiveness of human resource management in improving the quality of public services at SAMSAT Kabanjahe.

RESULT AND DISCUSSIONS

Condition of Human Resources in PEPENDA (SAMSAT) Kabanjahe

The condition of human resources (HR) at UPT PEPENDA (SAMSAT) Kabanjahe shows an organizational structure consisting of core personnel, technical personnel, and operational support personnel who complement each other in supporting the implementation of public services and the collection of motor vehicle taxes. ASN, which totals 13 people, occupies strategic positions in the implementation of the organization's main functions, especially in administrative services, payment and determination of motor vehicle taxes, data management, and financial reporting. The existence of ASN is the main foundation of the organization because it has formal authority to implement regional tax policies in accordance with applicable regulations. The Head of UPTD PEPENDA Kabanjahe emphasized that in general, the number of available human resources is sufficient to carry out routine services, although in certain periods such as tax whitening and taxpayer surgeries, the workload of employees increases so that it demands cooperation and flexibility between personnel (Interview, August 2025).

In addition to ASN, UPT PEPENDA Kabanjahe is supported by seven tax arrears collectors, consisting of six people at UPTD and one person at the SAMSAT Outlet. These collectors play an important role in optimizing regional revenue through active collection of delinquent motor vehicle taxes. However, the results of the interviews show that the number of collectors is still relatively limited compared to the area of Karo Regency and the number of taxpayers that must be reached. A collection employee said that the limited number of personnel is the main obstacle in maximizing the effectiveness of collection, although persuasive approaches continue to be taken to increase taxpayer compliance (Interview, August 2025).

Operational support is also strengthened by the existence of six cleaners and eleven security officers, each of whom plays a role in maintaining cleanliness, order, and safety of the work environment. A clean and safe service environment creates a conducive working atmosphere for employees and provides a sense of comfort for the community as service users. However, the increase in the number of public visits in certain periods also has an impact on the increase in the workload of support officers, thus demanding a more flexible work schedule arrangement so that support functions continue to run optimally.

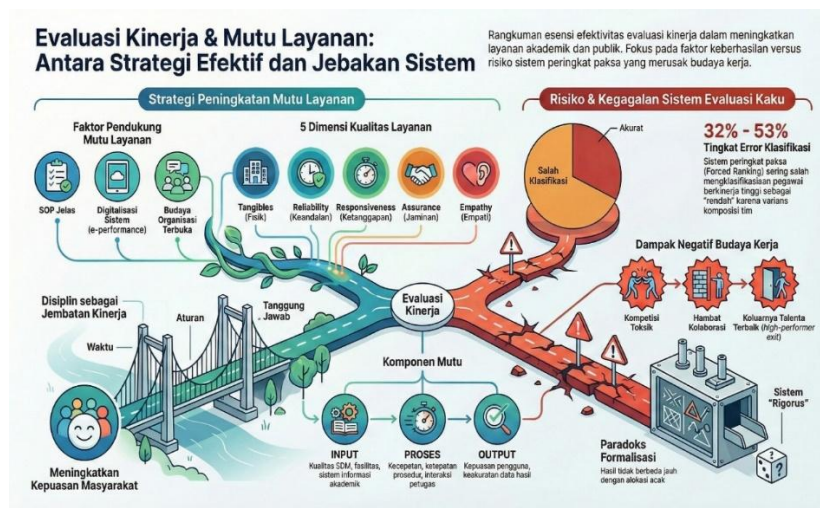


Figure 1. Evaluation of the Performance and Quality of PEPENDA Services (SAMSAT) Kabanjahe
 (Image Source: Personal Documentation/Author's Analysis)

Based on the results of observations and interviews, the effectiveness of human resources at UPT PEPENDA (SAMSAT) Kabanjahe can be said to be running quite well under normal service conditions. ASN is able to carry out administrative and technical tasks on an ongoing basis, including data management and inter-functional coordination. Work flexibility is the main character in maintaining smooth service, where employees often carry out duties outside of their main functions when facing a surge in the number of taxpayers. The Head of UPTD PEPENDA Kabanjahe stated that in these conditions, employees are required to help each other so that services to the community continue to run smoothly even with the limited number of human resources (Interview, August 2025).

However, its effectiveness is still highly dependent on individual ability and teamwork, so it is reactive to field conditions. In certain periods, such as approaching the due date of tax payments and the implementation of tax incentive policies, the workload of civil servants and collectors increases significantly. This condition shows that the adequacy of human resources is not fully balanced with the dynamics of workload, especially in service and billing units that are directly facing the community.

From the perspective of the community as service users, the one-stop service system at UPT PEPENDA (SAMSAT) Kabanjahe is perceived to be quite helpful because it facilitates the administrative process without having to move locations. A resident said that integrated services provide convenience, although at certain times the queue becomes longer due to the limited number of officers serving (Interview, September 2025). This perception shows that the quality of service is considered positive, but still faces obstacles in the aspect of service speed when there is a surge in demand.

In terms of internal administration, the Head of the Administration Subdivision explained that the management of personnel, finance, and archive administration has been carried out in accordance with applicable regulations. However, the increase in service intensity has a direct impact on the volume of administrative work, so staff must work more intensively to ensure that all recording and reporting is completed on time (Interview, August 2025). Service employees also revealed that cooperation between colleagues is the main key in dealing with human resource limitations, even though the workload is felt to be quite heavy, they still strive to provide friendly and professional services to the community (Interview, August 2025).

Overall, the findings of the study show that the effectiveness of human resources at UPT PEPENDA (SAMSAT) Kabanjahe is in the category of quite good, but still depends on work flexibility and individual commitment in responding to temporary increased workload. This condition indicates the need to strengthen human resource management through additional personnel, increase competencies through continuous training, and the use of information technology to reduce manual workload. This effort is a strategic step in maintaining the quality of public services and optimizing regional revenue in a sustainable manner in Karo Regency.

Factors Affecting the Quality of Public Services at PEPENDA (SAMSAT) Kabanjahe

One-Stop Integrated Services (PTSP) is positioned as a strategic policy to improve the quality of public services through simplification of procedures (Sebayang et al., 2022), and integration of services in one coordinated system (Syarif, 2016). This policy design is intended to reduce service fragmentation between units, cut unnecessary stages, and reduce the potential for convoluted bureaucracy that has been a source of public dissatisfaction. In the context of UPT PEPENDA (SAMSAT) Kabanjahe, the PTSP principle is an important operational framework because motor vehicle tax services require process integration, administrative order, and consistent service certainty from the information, verification, to payment stages.

The quality of PTSP in practice is largely determined by human resource management (HR). HR management is not only related to the adequacy of the number of employees, but also concerns how the organization plans personnel needs, places employees according to competencies, regulates the division of labor, builds internal coordination, manages working time, supervises the implementation of tasks, and maintains internal communication so that service standards can be realized in a stable manner. At UPT PEPENDA (SAMSAT) Kabanjahe, HR planning is carried out by considering the type of service, the volume of taxpayers, and the characteristics of the service area, because the accuracy of planning determines the balance between workload and employee availability in service units. Placement of employees with appropriate educational backgrounds, experience, and skills strengthens organizational effectiveness because employees can carry out tasks with a faster adaptation rate and a lower risk of administrative errors. A clear task division structure also strengthens the smooth workflow, minimizes overlap of authority, and strengthens coordination between interdependent divisions in motor vehicle tax services.

Internal coordination is the main support because the services at SAMSAT involve a series of functions that are directly related. Strong coordination allows work to be completed in sync, while weak coordination has the potential to cause service delays and reduce the quality of employee interaction with the community. The management of working time also determines service performance, especially in certain periods when there is a surge in the number of taxpayers. Setting working hours, division shifts, and adjusting service hours requires organizational flexibility to be able to respond to the dynamics of visits without compromising the quality of service. The function of supervision and performance control maintains service consistency because it ensures employees carry out their duties according to standard operating procedures, while opening up space for the identification of work obstacles for continuous improvement. Effective internal communication closes information distortion gaps, builds a common understanding of service standards, accelerates the resolution of operational problems, and prevents internal conflicts that can disrupt services. Attention to welfare and working conditions also contributes to the quality of service, as a safe, orderly, and comfortable work environment encourages employees to work more focused and professional. This series of management functions makes human resource management the foundation to provide fast, precise, and responsive services to the community.

From the recruitment aspect, the quality of public services at UPT PEPENDA (SAMSAT) Kabanjahe is highly determined by the quality of employee input. Recruitment is the starting door that affects the ability of the apparatus to understand tasks, carry out procedures, and build service relationships with the community. Recruitment in the public service should ideally not stop at fulfilling the number of personnel, but ensuring the suitability of

competencies with work characteristics, especially administrative skills, understanding of tax regulations, and service communication skills. ASN recruitment in principle follows national provisions to ensure objectivity and transparency, but the challenges that arise are related to the limited flexibility in adjusting recruitment results to the specific needs of service units at the UPT level. The existence of non-ASN personnel and support personnel is an important complement to cover certain operational needs that cannot be fully handled by ASN, so that the accuracy of the recruitment of support personnel will have a direct impact on the smooth running of daily services. The Head of UPTD PEPENDA Kabanjahe emphasized that the selection of employees must pay attention to the integrity and ethics of public services because motor vehicle tax services demand honesty, precision, and high responsibility, so that the assessment cannot only rely on technical capabilities (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The limited number of employees recruited and delays in filling out formations have implications for workload imbalances, encourage employees to carry out additional tasks outside of their main functions, and increase the risk of work fatigue that can affect the speed and accuracy of services. This condition emphasizes that recruitment needs to be based on the analysis of needs and the dynamics of service volume so that organizations are not trapped in a reactive service handling pattern.

HR training and development play a role as a mechanism to strengthen employee capacity in dealing with changing service demands due to regulatory dynamics, payment system innovation, and technology utilization. Training strengthens the knowledge, skills, and attitudes of employees so that they are able to carry out services professionally, accurately, and in accordance with the provisions. In motor vehicle tax services, training related to regulations and administrative procedures is important because policy changes can cause misunderstandings if not followed by systematic competency updates. Technical training in the use of information technology is also a strategic factor because information system-based services require skills in data input, verification, and digital database management. Trained employees tend to be faster and have fewer errors, while untrained employees are at risk of experiencing adaptation obstacles that have an impact on service quality. Soft skills training, especially communication and service ethics, strengthens employees' ability to deal with the diversity of taxpayer characters in diverse service situations. The Head of UPTD PEPENDA Kabanjahe emphasized that training and development increase employee confidence, which has an impact on service attitudes, work speed, and accuracy in completing tasks (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The effectiveness of training is still determined by its relevance to work needs, frequency, and equitable access so as not to create a competency gap between employees. Competency development also takes place through learning in the workplace, such as assisting senior employees, familiarizing with service procedures, and experience dealing with service cases. Post-training evaluation is needed to assess the impact of training on performance and quality of service, as well as to be the basis for further training design improvement.

Employee work motivation is an internal factor that determines the stability of performance and service quality. Motivation encourages employees to work disciplined, friendly, and responsible in facing the demands of public service. In public service organizations, motivation is not only supported by material factors, but also by recognition, a sense of belonging to the organization, and the meaning of work as part of service to the community. Communicative, fair, and supportive leadership strengthens motivation because it creates a work environment that encourages employees to work optimally. A safe, orderly, and comfortable work environment also affects motivation because it provides space for employees to work more focused. A system of rewards and recognition of performance, both financial and non-financial, reinforces a sense of appreciation and encourages consistency of performance. Clarity of duties helps employees work in a directed way, while role clarity has the potential to reduce work morale. A high workload can lower motivation if it is not balanced by organizational support, as prolonged stress risks causing work burnout. Competency development opportunities, such as access to training, provide prospects that encourage employees to contribute more optimally. The Head of UPTD PEPENDA Kabanjahe emphasized that maintained

motivation has a direct impact on service attitudes, because motivated employees tend to be more friendly, responsive, and patient in serving the community, thereby strengthening service user satisfaction and institutional image (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025).

Performance evaluation serves as an instrument for quality control and continuous service improvement. Evaluation is needed to assess work achievements, compliance with procedures, and the quality of service interactions, so that organizations can ensure that services run according to standards. In public service, performance evaluation should assess the results and work processes simultaneously, because the accuracy of procedures, work discipline, and service attitudes contribute directly to the quality of service (Bureaucracy, 2016). Periodic evaluations provide a foothold for leaders to monitor performance consistency, prevent deviations, and identify service barriers more comprehensively. The results of the evaluation are the basis for managerial decision-making related to training needs, adjustments to employee placement, and work system improvements so that organizational decisions are more objective and accountable. Evaluation also acts as feedback for employees to see the strengths and weaknesses of performance so as to encourage continuous improvement. The effectiveness of the evaluation is largely determined by the clarity of the assessment indicators that are measurable and relevant to the characteristics of the service. The involvement of leaders is a determinant of success because actively followed up evaluations will be oriented towards coaching and improvement, not limited to administrative formalities. The Head of UPTD PEPENDA Kabanjahe emphasized the importance of the role of leaders in monitoring and coaching so that evaluation results in real improvements in the implementation of services (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). Consistent performance evaluation also contributes to employee work discipline because periodic evaluations encourage compliance with service rules and standards, which ultimately increases the speed and accuracy of services (Wahyudin & Nasution, 2023).

The quality of public services at UPT PEPENDA (SAMSAT) Kabanjahe can be captured through indicators of speed, accuracy, and responsiveness. The speed of service reflects the organization's ability to complete the service process according to the community's expected time. Speed is influenced by the simplicity of procedures, the adequacy of officers, employees' mastery of the work system, the use of information technology, and queue management. In a high workload situation, teamwork is decisive so that the division of tasks can be done flexibly and services continue to run smoothly. One of the PEPENDA employees said that the employee's mastery of administrative procedures and systems determines the speed of service and minimizes the need for clarification and improvement that extends the service time (Interview with one of the PEPENDA employees August 2025). Fixed speed must be managed in a balanced manner with precision because speed orientation without accuracy control can trigger administrative errors that are detrimental to society.

Service accuracy is related to data accuracy, accuracy of document verification, conformity of service results with provisions, and consistency in the implementation of SOPs. Accuracy is crucial in motor vehicle tax services because it concerns the legality of documents, the amount of tax, and administrative certainty. Employee competence in understanding regulations and procedures is the main determinant of accuracy, because lack of understanding has the potential to cause administrative errors. A PEPENDA employee emphasized that competence and understanding of the rules have a direct effect on the accuracy of the services provided to the community (Interview with one of the PEPENDA employees in August 2025). Clear SOPs help maintain accuracy, while practice inconsistencies with SOPs have the potential to lower accuracy. An integrated administration system helps reduce manual errors, but system glitches can affect service accuracy. High workloads increase the risk of errors if they are not balanced with effective workload management and internal supervision. Accuracy also cannot be separated from speed, because accurate service requires a space for data verification and checking, so both must be regulated in an operational balance (Erlianti, 2019).

Service responsiveness shows the ability of the apparatus to respond to the needs, questions, and complaints of the community quickly and precisely, while reflecting the service orientation of service users. Responsiveness is formed through the attitude and ethics of employees who are friendly, open, and empathetic, as well as clear and easy-to-understand communication skills so as not to cause misunderstandings that prolong the service process. Service volume and workload affect responsiveness because time constraints during busy queues can reduce the depth of employee response. The availability of open and easily accessible information can reduce people's dependence on direct explanations, so that employees can focus on handling specific problems. Responsiveness is also reflected in complaint management, as complaints handled quickly show the organization's commitment to improving service quality. Internal coordination strengthens responsiveness when issues require the involvement of more than one work unit, so resolution can be done faster and more precisely. Responsiveness is a dimension that strengthens institutional and community relationships because people feel valued when their needs are taken seriously, which in turn increases public satisfaction and trust.

Human Resources in Quality Improvement at PEPENDA (SAMSAT) Kabanjahe

Efforts to improve One-Stop Integrated Services (PTSP) at SAMSAT Kabanjahe are part of the local government's commitment to improve the quality of public services. PTSP is not understood solely as an administrative mechanism, but as an instrument of bureaucratic reform directed at improving efficiency, effectiveness, and community satisfaction through simplifying service flows and integrating service functions in one more coordinated work system. In the context of motor vehicle tax services, PTSP requires process certainty, consistency of standards, and organizational agility in responding to fluctuations in taxpayer volume, so that the quality of implementation is highly dependent on the internal capacity of service providers.

Human resources (HR) are a key factor in improving the quality of public services at UPT PEPENDA (SAMSAT) Kabanjahe because the apparatus is the main actor who translates policies and systems into service practices that are directly felt by the community. Service performance is not only determined by the existence of regulations and procedures, but also by the ability of the apparatus to carry out administrative duties accurately while building effective communication with taxpayers. The Head of UPTD PEPENDA Kabanjahe emphasized that systems and rules are available, but without capable and committed human resources, services will not run optimally (Interview with the Head of UPTD PEPENDA Kabanjahe August 2025). The statement shows that the dimension of service quality ultimately depends on the competence, work ethics, and consistency of the service behavior of the apparatus at the service meeting point.

Planned HR management is the foundation for strengthening PTSP because it determines how the organization regulates the number of employees, distributes tasks, and places employees according to service needs. The adequacy of the number of human resources has a direct effect on the smooth running of services, because the imbalance between the number of officers and the volume of services has the potential to cause long queues, increase work pressure, and reduce the quality of service even though employees have tried to work optimally. An employee of UPTD PEPENDA Kabanjahe said that strengthening services is carried out through the division of tasks and coordination, but in certain periods such as tax whitening, the workload increases significantly (Interview with UPTD PEPENDA Kabanjahe employees October 2025). These findings show that the organization's ability to maintain service quality depends on managerial agility in anticipating a surge in service demand through adaptive work arrangements.

In addition to quantity, the quality of human resources determines the stability of service quality because employees who understand regulations, procedures, and administrative systems tend to be faster, more precise, and have fewer errors. Employee competence plays a direct role in suppressing administrative errors that can harm the community and prolong service completion time. The recruitment process is the initial mechanism that shapes the

quality of human resources in the long term because competency-based recruitment and integrity produce apparatus that is ready to face the demands of public services. On the other hand, recruitment that does not consider the specific needs of services risks creating competency gaps at the implementation level, which ultimately increases the burden of adaptation and reduces the consistency of service quality.

Strengthening the competence of the apparatus is also highly determined by continuous training and development of human resources. Training allows employees to update their knowledge and skills as service policies and technology develop, especially as service systems increasingly shift towards digital. Competency development does not only take place through formal training, but also through on-the-job learning, such as assisting senior employees, familiarization with procedures, and experience dealing with variations in taxpayer needs. A service employee explained that they not only handle the administration, but also have to explain the procedures to the community; in crowded times they often do more than one task at a time, and training helps to understand new systems and rules, especially those related to technology-based services (Interview with UPTD PEPENDA Kabanjahe employees October 2025). This statement shows that training functions as adaptive capital to maintain service quality when the workload increases and the service system changes.

The quality of service is also influenced by employee work motivation as an internal factor that forms discipline, friendliness, and responsibility in serving the community. Highly motivated employees tend to maintain service standards despite the pressure of workload. Motivation does not stand alone because it is influenced by the work environment, leadership support, and employee perception of work appreciation and justice. An orderly, safe, and comfortable work environment encourages employees to work more focused and productive, while less supportive conditions have the potential to lower morale and affect the quality of service interactions.

The role of leaders is a lever variable in human resource management, especially through consistent direction, coaching, and supervision. The Head of the Administration Subdivision emphasized that from the administrative side, human resource management has a great influence on the smooth running of services; When the number of services increases, administrative and reporting work also increases, so that performance evaluations are carried out to ensure that each task runs according to procedures even though human resource limitations still need to be circumvented (Interview with the Head of the Administration Subdivision in August 2025). This statement emphasizes that performance evaluation should not be understood as an administrative formality, but as a quality control mechanism that provides feedback for work system improvement, task adjustments, and determination of training needs.

The relationship between HR management and service quality is ultimately seen in the service indicators felt by the community, especially speed, accuracy, and responsiveness. The speed of service is influenced by the adequacy of officers, mastery of procedures, and the ability of the organization to divide tasks flexibly so that services do not stall when the volume increases. The accuracy of service depends on the accuracy of employees in processing data and documents, so that the public obtains administrative and legal certainty without the need for repeated corrections. Responsiveness reflects a service orientation that is centered on the needs of the community through the ability of employees to respond quickly to questions and complaints and provide clear explanations. A citizen user stated that the service was quite clear and the officers helped, but when the queue was crowded, it became long because the officers looked overwhelmed; if there are more officers, the service may be faster, although in general residents feel well served (Interview with one of PEPENDA employees in August 2025). This view shows that community satisfaction is not only influenced by service results, but also service experience which is directly related to the capacity of human resources at the peak moment of service.

The improvement of service quality at UPT PEPENDA (SAMSAT) Kabanjahe is also not only supported by internal apparatus, but is strengthened by the involvement of the National Police of the Republic of Indonesia as an integral part of the cross-agency SAMSAT service system. Human resource support from the National Police contributes to services related to vehicle registration and identification, including vehicle data verification, issuance

and validation of vehicle registration, and ensuring the validity of motor vehicle administration. This involvement strengthens the accuracy of services and provides legal certainty for the community, while helping the distribution of workloads so that they are not concentrated in one agency. The synergy between PEPENDA employees and National Police personnel also has an impact on the order and security of the service process, creating an orderly, safe, and controlled service atmosphere so as to increase public comfort and strengthen public trust in the implementation of services. This cross-authority coordination helps strengthen responsiveness, because administrative issues that require different validation can be handled more quickly and appropriately through inter-agency cooperation.

All of these findings confirm that human resources are a strategic asset in improving the quality of PTSP services at UPT PEPENDA (SAMSAT) Kabanjahe. The quality of HR management through employee needs planning, competency strengthening, maintenance of work motivation, and performance evaluation determines the success of the organization in providing professional, effective, and community-oriented services. The support of National Police personnel shows that the quality of public services at SAMSAT Kabanjahe is built through cross-agency collaboration that strengthens the effectiveness, accuracy, and certainty of services for the community.

CONCLUSION

Based on the results of the research, it can be concluded that the improvement of the quality of One-Stop Integrated Services (PTSP) at UPT PEPENDA (SAMSAT) Kabanjahe is highly determined by the effectiveness of human resource management as the main actor in the implementation of public services. The implementation of PTSP has been able to simplify the flow of services and increase ease of access for the public, but its success depends on the adequacy of the number of employees, the suitability of competencies, and the ability of the apparatus to respond to workload dynamics, especially during periods of taxpayer surge. HR management which includes employee needs planning, competency-based and integrity-based recruitment, continuous training and development, maintenance of work motivation, and consistent performance evaluation directly contribute to the speed, accuracy, and responsiveness of services. Although in general the services at SAMSAT Kabanjahe are perceived positively by the community, the limitation of human resources is still a limiting factor that affects the waiting time and work intensity of employees. Cross-agency support and synergy, especially with the National Police of the Republic of Indonesia, strengthens the accuracy, legal certainty, and stability of services, while showing that the quality of public services is not only built by systems and technology, but by the collaboration of competent, motivated, and sustainably managed apparatus to meet the needs of the community effectively.

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