CAREER DEVELOPMENT OF FUNCTIONAL POSITION OF CUSTOMS AND EXCISE INSPECTOR AT THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE, EAST JAWA I REGIONAL OFFICE

Wisnuaji Purnomo
Master Student of Human Resource Development, Airlangga University, City of Surabaya, Indonesia
e-mail: wisnuaji.purnomo2018@pasca.unair.ac.id; aji.cassano@gmail.com

ABSTRACT

The mandate of the ASN Law shows that the career development of the State Civil Apparatus is an integral part of ASN Management. The purpose of ASN career development is to match the needs and goals of existing employees, with the career opportunities available in the organization concerned. The function of ASN as Public Policy Executor as well as the glue and unifier of the nation requires ASN to have professional and high-performing skills, knowledge, and attitudes. One way to achieve this is by choosing a career as a functional official. Directorate General of Customs and Excise (DGCE) as one of the government agencies under the Ministry of Finance of Indonesian Republic that serves the public in the field of customs and excise, also has a functional position in the structure of its employee positions. Based on the data of Directorate General of Customs and Excise strategic plan (Renstra) 2015–2019, DGCE still needs additional new employees as many as 8,298 people, among them from the side of internal factors, among others, to recruit Functional Officials of...
Customs and Excise Inspectors sub-elements of Customs Audit. In terms of aspects of career management, one of the activities carried out is to appoint and improve the management of functional positions of DJBC. This research is a descriptive qualitative research design in the form of a case study. The selection of the case study research design was based on the fact that the researcher wanted to clarify the career development of the Functional Position of Customs and Excise Inspector at the Directorate General of Customs and Excise (DGCE), East Java I Regional Office, in detail and explore career development problems that exist over time. The framework in this research uses the process flow of career development theory which includes a career planning and career management.

Keywords : Human resource development, career development, career planning, functional positions

INTRODUCTION

A government that runs well in achieving development goals for the nation and state is very dependent on the good and bad of the bureaucracy as the organizer of the government. According to Thoha (2016:116), the term government is used to denote an institution or process, whether formally determined or not in which people or groups of people in a country or society are bound, controlled and is governed by various purposes, such as achieving security, defense, the general welfare or internal peace. The government in this regard is an agency of a state that binds the organization and procedures in which the law is enforced, realized objectively and legal decisions are carried out fairly. In its implementation, the government bureaucracy is very dependent on human resources or its apparatus, namely Civil Servants (PNS) who play a role in it as government administrators.

In reality, there are still many government organizations that have not developed a comprehensive human resource management system, even though human resource management is something important in organizations to respond properly and appropriately to changes that occur in the organization's external environment. Organizational adaptability to changes in the external environment can be developed through increasing the capacity and competence of human resources. Human resource development means the realization of the social responsibility of an organization, including government organizations. The vision in the context of future development in the field of personnel is to prepare civil servants who are professional, able to compete and able to anticipate rapid world developments in various aspects of life so as to improve service quality and high performance (Maarif, 2010).

Human resources is an interesting topic to be researched because the science of human resources is very dynamic and continues to develop from time to time. Likewise with the state civil apparatus, especially Civil Servants (PNS) who are located as elements of the state apparatus whose duty is to provide services to the community in a professional, honest, fair and equitable manner in carrying out state, government and development tasks.

With regard to the government's policy direction to simplify the bureaucracy, the president has given directions that to speed up the quality decision-making process, the bureaucratic path is shortened by simplifying the bureaucracy. This directive was conveyed by President Joko Widodo in the 2019 MPR Plenary Session. Simplification of the bureaucracy into two levels carried out through two stages, among others, by eliminating structural positions of echelon III and below in the government organizational structure and transferring administrative positions to functional positions.

The function of Civil Servant as Implementing Public Policy as well as Adhesive and Unifying the Nation requires Civil Servant to have professional and high-performing skills, knowledge and attitudes. One way to achieve this is by choosing a career as a functional official. Functional positions are an option in the career development of civil servants, in
addition to structural positions (supervisory positions, administrator positions and high leadership positions). Being a functional official means having certain expertise and skills and carrying out specific work independently and in accordance with these expertise and skills.

The Directorate General of Customs and Excise (DGCE) as one of the government agencies under the Ministry of Finance which serves the public in the field of customs and excise, also has functional positions in the structure of its employee positions. As part of the Ministry of Finance and in supporting the President's vision and mission, the Directorate General of Customs and Excise (DGCE) plays an important role in maintaining state financial rights with complex functions and continues to develop in line with the increasing international trade activity and demands to fulfill the national interests.

The implementation of DGCE's role is as stated in the 2015-2019 DGCE Strategic Plan document, that DGCE as one of the government institutions that has a very important role in driving the wheels of the national economy, especially facilitating the flow of goods to support the National Logistics System, protecting the public and domestic industry, guarding the country's border areas, as well as carrying out collections on imported and exported goods that are subject to levies based on the law. This role has a significant contribution in achieving high economic growth, especially in driving growth in the real sector through fiscal policy which is directed primarily at enhancing and protecting domestic industry and investment as well as increasing the competitiveness of Indonesian products in the international market.

In general, in the 2015-2019 DGCE’s Strategic Plan, DGCE's Policy and Strategic Directions are grouped into three themes, namely the theme of receipts, customs and excise services, and customs and excise supervision. To support the achievement of the Strategic Goals and Programs which are divided into three themes, DGCE has prepared other DGCE Strategic Targets and Programs which are essentially the pillars of DGCE Bureaucratic Reform which involve organizational structuring, business process improvement, discipline improvement and HR management, development of information and communication technology and good governance.

In terms of organizational resources, based on DGCE's Performance Report (LAKIN) data for 2019, as of December 31, 2019, DGCE had a total of 16,246 employees, spread throughout Indonesia who served in the Head Office, Vertical Agencies (Regional Offices, Service Offices), and Technical Implementation Units (Operational Facility Base and Laboratory Center). Of the total number of employees, there are 815 employees who become functional officials or about 0.05% of the total employees.

The existence of functional positions at the Directorate General of Customs and Excise is very interesting to study, especially to align with the President's directives regarding the simplification of the government bureaucracy. The number of employees who became functional officials as Customs and Excise Inspector (PBC) at DGCE in 2019 was 815 people, consisting of eight functional positions consisting of 315 PBC Audit employees, followed by Document Researcher PBC as many as 276 people, then PBC Laboratory Analyst as many as 86 people, PBC Objection Appeal and Billing as many as 74 people, PBC Inspector of Goods 38 people, PBC Counseling and Information Services as many as 13 people, PBC Information Management as many as 12 people and one PBC Policy Analyst.

In 2016, Rostanti, Yuningsih and Djumiarti wrote research on the Analysis of Career Development for Civil Servants Based on Law Number 5 of 2014 concerning State Civil Apparatus in the Regional Personnel Agency of Central Java Province. The focus of this research includes four dimensions, namely the dimensions of qualifications, dimensions of
competence, dimensions of performance appraisal, and dimensions of the needs of government agencies. The results showed that the Central Java provincial government's human resources agency in general had carried out career development well although in practice it still often referred to the previous regulations, resulting in a lack of various things, so that career development in the Central Java Provincial Government's Human Resources Agency needed to be improved and fully refers to the regulations of the state apparatus that can be used as a reference for all agencies in the Central Java Province. In this study, the dimensions of career development are based on Law number 5 of 2014, namely the dimensions of qualifications, dimensions of competence, dimensions of performance appraisal, and dimensions of the needs of government agencies. Meanwhile, in the research conducted by the researcher, it did not use these dimensions but only looked at the career development process through career planning and management.

In 2018, Kadarisman wrote a study entitled Career Development Analysis of the State Civil Apparatus in the Depok City Government which stated that in the Depok City Government there were indications that the implementation of the career development of the State Civil Apparatus was not optimal, especially in terms of objectivity, fairness, and transparency. The results of the research using descriptive methods and qualitative designs indicate that career development of the State Civil Apparatus in the Depok City Government, not only benefits the individual State Civil Apparatus, but also benefits the Depok City Government organization. With the development of the State Civil Apparatus on a merit system for existing positions, the Depok City Government organization is guaranteed a supply of competent, trustworthy and reliable employees.

In 2019, Soviyanti wrote a study entitled Analysis of Functional Position Needs and Conditions in the Regional Secretariat of West Java Province. This study explains that functional positions are an alternative in civil servant career development, in addition to structural positions. Being a functional official must have certain expertise and skills and carry out specific work independently and in accordance with these expertise and skills. The results of this research using this qualitative method are the identification of the needs and conditions of functional positions, including Librarians, Personnel Analysts and Legislative Designers, which can then be used to arrange the formation of functional positions, especially in the Regional Secretariat of West Java Province.

METHOD

The research method used is a qualitative method, the purpose of using this method is to understand and thoroughly examine the phenomenon of functional positions within the Directorate General of Customs and Excise.

In addition, library research methods are also carried out, namely by studying and reviewing various laws and regulations, data and documents related to functional positions. The interview method was also carried out with several employees at the Secretariat of the Directorate General of Customs and Excise, the Personnel Development Section, the Organization and Administration Section, to obtain and dig deeper and more accurate information, so as to complete this research.

This research was conducted at the Directorate General of Customs and Excise East Java I Regional Office. The location selection was based on the unclear career development in the functional position of the customs and excise inspector. Research time starts in May 2021.
Data collection techniques in this study were carried out by means of in-depth interviews and documentation studies. This technique will be carried out by researchers by placing themselves as an integral part of the object under study so as to create a sense of empathy and openness, thus researchers can freely observe, understand, appreciate the feelings and atmosphere as well as the condition of the object under study and the environment.

1. In-depth interviews

In-depth interviews aim to find problems more openly, where the parties invited to the interview are asked for their opinions and ideas (Sugiyono, 2017). In-depth interviews will be conducted by researchers to obtain detailed, complete, clear and accurate information so that the objectives of the research can be completed. Interviews were conducted using an interview guide that contained systematic questions that had been prepared in advance. In-depth interviews will be conducted at the informant's place of work or in a public place where the informant is willing to be met. In-depth interviews will be conducted face to face and open. The aim is to find problems more openly and interviewees can be asked for their opinions or ideas.

2. Documentation studies

Documentation studies are used by researchers to examine and interpret the information obtained. The use of documentation studies aims to enrich data information, as evidence for a test and assessment that will help expand knowledge of the research carried out. Documentation studies will be conducted by studying secondary data obtained through written data and documents, photos, books, journals and articles related to the research title.

The process of data analysis will be carried out by reviewing all the data obtained regarding the research. Data analysis will be carried out during data collection, and after data collection is complete. According to Miles and Huberman in Sugiyono (2017), the data analysis techniques used in qualitative research are:

1. Data reduction

Data reduction is the first stage in analyzing research data. Data reduction is done by summarizing, choosing the main things, focusing on the important things, looking for themes and patterns (Sugiyono, 2018). The reduced data will provide a clearer picture and make it easier for researchers to collect further data and look for it if needed.

2. Data presentation

After data reduction, the next step is data presentation. Data presentation is done in the form of brief descriptions, charts, relationships between categories and flowcharts. The presentation of data is done to make it easier for researchers to understand what is happening, and to plan further work.

3. Data verification

The last stage in data analysis is data verification (drawing conclusions). The initial conclusions put forward are still temporary and can change if no strong evidence is found that can support the next stage of data collection. However, if the conclusions raised at an early stage are supported by valid and consistent evidence when the researcher collects data in the field, then the conclusion is a credible conclusion. Data verification is a new finding that has never existed before. Findings can be in the form of a description or description of an object that was previously dim so that after research it can become clear in the form of a clause or interactive relationship, hypothesis or theory.
The framework of thought in this research uses the process path of organizational career development theory set out by Simamora (2004). According to Simamora (2004), the career development process includes career planning and career management. Understanding career development in an organization requires an examination of two processes, namely how each individual plans and implements his career goals (career planning) and how organizations design and implement career development programs.

Career planning is a process to focus on individuals/employees, such as self-assessment to be aware of the opportunities, opportunities, constraints, choices, and consequences that exist, identify career-related goals (career choices), organizational choices that will be a place for career development, as well as the preparation of work programs, education, and related developmental experiences to provide direction, time and sequence of steps taken to achieve career goals. While in career management, it will focus on the organization/institution. Career management is also an ongoing process in preparing, implementing, and monitoring career plans carried out by individuals in line with the organization's career system, such as the recruitment and selection process, HR development, assessment and evaluation, as well as training and development that will be carried out by the organization. So, after carrying out various existing processes, the career development process itself is formed.

RESULTS AND DISCUSSION

Analysis of the results of interviews and documentation studies which is an illustration of the implementation of career development in the functional position of customs and excise inspector at the DGCE East Java I Regional Office. Career development analysis of the functional position of customs and excise inspector is carried out with a focus on career planning and career management.

A. Career development method for the functional position of customs and excise inspector at the DGCE East Java I Regional Office

Simamora's theory (2004) says that career development is a process rather than career planning and career management. Career planning is the activity of how each individual designs the desires that will be achieved in future work, while career management describes how a performance is managed. Career management is a management style in managing performance-oriented resources that carries out an open and sustainable communication process by creating a shared vision and an integrated strategic approach as a driving force to achieve organizational goals.

The specific arrangement for the Functional Position of the Customs and Excise Inspector is based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform (MenpanRB) number 31 of 2016 concerning the Functional Position of the Directorate General of Customs and Excise. This regulation explains the job clumps and positions of the Functional Positions of Customs and Excise Inspectors, categories and levels of functional positions, job duties, elements and sub-elements of activities and work results, descriptions of job duties according to level of position and work results, appointments in positions, competencies, inauguration and taking of oaths/pledges, performance appraisal, assessment and determination of credit scores, credit score proposer
officials, credit scorers and assessment team, promotions, training, needs of civil servants in the functional position of Customs and Excise Auditor, dismissal from office, the supervisory agency and the duties of the supervisory agency, professional organizations, other provisions, transitional provisions and closing provisions.

To carry out career development for each employee, especially the functional position of Customs and Excise Inspector, the organization carries out training or training activities in order to develop the career and abilities of its employees in the future. In addition, education and training can also be used to increase the achievement of credit scores every year during performance appraisals, to then be able to increase the achievement of cumulative credit scores as the basis for assessing each functional employee so that they can be appointed to the next level of position and their promotions.

According to Simamora (2004), in the implementation of career development, there is a separation between individual career development and institutional career development. Organizational career development is an emerging outcome of the interaction between career planning and institutional career management processes. The training provided by the organization includes the sub-processes involved in institutional career development. With the increase in the cumulative number carried out by Customs and Excise functional officials, this has been included in the career development process described according to Simamora's theory (2004).

Apart from this training, the organization also provides information in a transparent manner and facilitates any employees who wish to continue with higher formal education with scholarships from the Ministry of Finance. However, from the results of interviews that have been conducted with several functional position employees who have been promoted and have not been promoted, there are differences of opinion that although any information provided is transparent, it is not the responsibility of the organization to provide career development planning for each employee. Every employee should be responsible for their own career development to be better in the future. However, the average answer for career development for each employee is an organizational obligation, supported by many existing informants, both by informants who have not been promoted and several informants who have been promoted.

The performance or success of a functional position in collecting credit points is also influenced by the placement of the work unit, if the functional position is placed in a work unit where the existing activities are relatively lacking in quantity to be able to achieve the target annual credit score and cumulative credit score, it will be difficult for the employee to accumulate credit scores which means it can hinder the employee's career to develop. However, what happened in the field or through in-depth interviews with functional officers of Customs and Excise inspectors, most agreed that the process of placing functional positions was in accordance with the required competencies.

Furthermore, regarding the promotion process that occurs in the organization, especially the functional position of the Customs and Excise Examiner at the DGCE East Java I Regional Office, it is based on digital applications. This makes it easier for every employee to be better able to develop his career in the future. For functional officials who have been promoted to say that the promotion process does not have any obstacles and has been carried out well, it is different from the explanation given by functional officials who have not been promoted, who are constrained, among other things, by the absence of quotas or formations for rank promotion or level promotion above it.
B. Individual planning for the functional position of the Customs and Excise Inspector at the DGCE East Java I Regional Office

Career planning is a deliberate process which is a process in which individuals can realize themselves, opportunities, constraints, choices, and consequences; identify career-related goals; development of work, educational, and experiential programs to provide direction, timing, and sequence of steps taken to achieve specific career goals.

Career planning is a process by which individuals can identify and take steps to achieve career goals. Career planning involves identifying career-related goals and developing plans to achieve those goals. Career planning is also a process for:
1. Self-assessment, which is self-aware of the opportunities, opportunities, constraints, choices, and consequences that exist;
2. Identifying career-related goals, which include choosing a job and choosing an organization that will be a place to develop a career;
3. Self-development by preparing work programs, education, and related experiences that are developmental in nature to provide direction, time and sequence of steps taken to achieve career goals.

Through career planning, each individual evaluates his or her own abilities and interests, considers alternative career opportunities, sets career goals, and plans practical development activities. The main focus in career planning should be a match between personal goals and opportunities that are realistically available. Basically career planning consists of two main elements, namely individual career planning and organizational career planning. Individual and organizational career planning cannot be separated. An individual whose individual career plans cannot be fulfilled in the organization, sooner or later the individual will leave the organization. Therefore, organizations need to assist employees in career planning so that both can meet each other's needs.

Individual career planning for the functional position of the Customs and Excise Inspector begins with a self-assessment process. Self-assessment explains how individuals are able to determine whether they have career plans in the future, in addition to whether they have been able to determine what steps will be taken when they intend to have future career plans. Career planning plays an important role in individual career development, because each individual has an important role to improve or develop his career in the future.

Based on the findings in the field, functional officials said they would continue to improve competence and increase credit scores in order to support the tasks that are their responsibility. In career development, the career planning process of each individual is also related to how each individual chooses the organization they want. In other words, the choice of the organization they want is also included in a place that can be used for career development. According to interviews with Customs and Excise inspectors, several employees said that the organization they currently occupy, namely the DGCE East Java I Regional Office, has become the right place to develop a career.

Although there are differences regarding the right place to carry out career development in the career planning process, it all depends on each individual or employee who already has plans for a better future. There were also some informants who added information about the place or position they wanted in the future, and said that the work unit they currently occupy is not supportive for development because it is not in accordance with the wishes or interests of the employees or their educational background and training.
CONCLUSION

From the discussion above, it can be concluded that career development is a process of career planning and career management. Career planning is a process that focuses on individuals/employees, such as self-assessment to be aware of the opportunities, opportunities, constraints, choices, and consequences that exist, identify career-related goals (career choices), organizational choices that will be a place for career development, as well as the preparation of work programs, education, and related developmental experiences to provide direction, time and sequence of steps taken to achieve career goals. Career planning is the activity of how each individual designs the desires to be achieved in future work. Meanwhile, career management focuses on organizational/institutional. Career management is an ongoing process in preparing, implementing, and monitoring career plans carried out by individuals in line with the organization's career system, such as the recruitment and selection process, human resource development, assessment and evaluation, as well as training and development that will be carried out by the organization. Thus, after carrying out various existing processes, the career development process itself is formed.

Based on the results of research in the field, it can be concluded as follows:

1. The recruitment and selection process for the functional position of Customs and Excise Inspector at the DGCE East Java I Regional Office is currently in accordance with the existing competencies and requirements, besides that it is also in accordance with the experience and educational background of each individual. However, it is necessary to have mutations or transfers both within and between functional positions so that they are in accordance with the interests of employees, do not cause boredom and can add insight to employees by working in different offices or different functional positions.

2. The assessment and evaluation process has gone well and is transparent or open. Several informants said that the credit score assessment was able to show the performance of the employees. However, several other informants also said that the performance appraisal should not only be based on the credit score assessment because it has not been able to show the quality of the work that has been completed properly by the employee.

3. All respondents said that the choice of the current organization was in accordance with their wishes and could be a place to develop abilities, performance and to develop a career. However, there are respondents who convey that it is necessary to regulate the length of time working in a functional position in an office so that they can be transferred to another office with the same functional position or a different clump, to avoid boredom and to increase knowledge for employees.

4. The process of training and developing human resources has been well implemented by the organization, by providing training to improve employee competencies, both individual competencies and technical competencies that support the implementation of tasks according to the functional positions held by employees. However, it is also necessary to increase the frequency of training, especially if there are changes in regulations, and additional training materials that can overcome problems that occur in the field.

BIBLIOGRAPHY


• Laporan Kinerja (LAKIN) Direktorat Jenderal Pajak untuk Tahun 2019.

• Laporan Kinerja (LAKIN) Direktorat Jenderal Bea dan Cukai untuk Tahun 2020.


• Undang-Undang nomor 5 Tahun 2014 tentang Aparatur Sipil Negara (UU ASN).
