
**STRUCTURAL TO FUNCTIONAL TRANSFORMATION: POLICY
EVALUATION AT KWBC SUMBAGTIM IN CUSTOMS AND EXCISE
SERVICES**

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ABSTRACT

Keywords: transformation of positions; customs; excise.

Bureaucratic reform has been an important focus of many countries facing the complexity of public administration issues. Indonesia, as a country with a complex and prolix bureaucracy, is no exception. To simplify and improve bureaucratic efficiency, the Indonesian government, through the Ministry of State Apparatus Utilization and Bureaucratic Reform, implemented a policy of transforming structural positions into functional positions. This research aims to analyse the effectiveness of the transformation policy of structural positions to functional positions of employees within the Customs and Excise Regional Office (KWBC) Sumbagtim and its impact on improving service quality. The research method uses a qualitative approach through interviews, observation and document analysis. The type of qualitative research used is a case study, a research strategy in which researchers carefully investigate phenomena by implementing specific programs, unique events, implementing activities, or a process that occurs in a group of individuals. The data collection method used in this research refers to the results of in-depth interviews, observation, and document analysis. The results showed that the structural transformation to functional positions has significantly changed the quality of KWBC Sumbagtim services. Although some employees faced difficulties adapting to the process, this policy positively impacted service efficiency, responsiveness, and accuracy.



Introduction

Bureaucratic reform has become a popular choice for many world institutions to confront or avoid emerging problems (Zumery et al., 2021). Indonesia is a country that carries out bureaucratic reform as a way to simplify bureaucracy and considers bureaucratic reform as a primary management effort that is expected to produce sound system and structure changes (Labolo & Indrayani, 2017). This is based on the perception that existing government organisations, especially in Indonesia, are complicated and convoluted (Subroto, Heriyanto, & Karneli, 2021).

One of the factors causing the complexity of the Indonesian bureaucracy is a significant organisational structure and incompetent human resources. Bureaucracy is no longer rational when it is not balanced with its acquisition (Alie, Riwukore, & Hawaii, 2022). So, when there is a broad and long hierarchy in the organisational structure, many are employed as civil servants. However, they are not balanced in their work, and the state organisation has a less rational atmosphere (Tumanggor & Wibowo, 2021).

The Government of Indonesia, through the Ministry of State Civil Apparatus Empowerment and Bureaucratic Reform, conveyed that to create a dynamic and professional bureaucracy and increase the effectiveness and efficiency of public service performance, the government transfers/transforms structural positions to functional positions (Muzaki & Erihadiana, 2021). This is in line with the mandate of the President of the Republic of Indonesia, Joko Widodo, who wants to simplify the bureaucracy by trimming the structural levels of echelons III and IV, which are equated into functional positions as a form of accelerating licensing and services for the community (Fauzi, Yakup, & Satyawati, 2022). The current government organisation is considered too large and bureaucratic with a long echelon level, so the decision-making process is relatively long. The policy of changing structural positions to functional positions aims for long-term human resource development, infrastructure development, policy simplification and service acceleration. Through an efficient bureaucracy, it is expected that investment in job creation will further develop (Puspita, 2022).

Following up, the Ministry of PANRB issued PermenPanRB No. 17 of 2021 concerning the equalisation of administrative positions into functional positions and PermenPanRB No. 25 of 2021 concerning the simplification of organisational structure in government agencies for bureaucratic simplification. These two policies are then used as the legal basis for simplifying the Organizational Structure (Delayering) in other Government Agencies to simplify bureaucracy, one of which is implemented by the Ministry of Finance (Kadjintuni, Hamim, & Van Gobel, 2023).

The equalisation of structural positions into functional positions or delayering simplifies the process and accelerates decision-making and licensing. The change of structural positions to functional positions in the Directorate General of Customs and Excise began with the elimination of echelon V structural positions in 2020. In 2021, the Secretary General of Customs and Excise appointed 672 functional officials.

Table 1
Customs and Excise Inspector Department Level

Category	Department's crane	Golongan
Customs Inspector Functional Officer	Main Customs and Excise Inspector	IVd and Ive
	Associate Customs and Excise Inspector	IVa, IVb, dan IVc
and Memb ership category Tax	Junior Customs and Excise Inspector	It dan Id
	First Customs and Excise Inspector	Ia dan IB
Customs Inspector Functional Officer	Bea Inspector and Tax Supervisor	It dan Id
	Advanced Implementing Customs and Excise Inspector	Ia dan IB
and Duty in the Skills category	Excise Inspector	Iib, Iic, dan Eid
	Executing Customs and Excise Inspector	Iia
	Bea Inspector and Starter Tax	Iia

Based on data attached by KWBC SUMBAGTIM from October to December 2022, 82 functional officials are working at KWBC SUMBAGTIM. The appointed functional officials are functional analysts of state budget financial management, customs inspectors, state budget financial institutions, and goods administrators.

The purpose of this study is

1. Analyze the policy of transforming Structural positions into Functional positions implemented at KWBC SUMBAGTIM.
2. Analyze the effect of the transformation of Structural positions into Functional positions applied at KWBC SUMBAGTIM on the quality of services provided.

Research Methods

The research method to be used is qualitative. The researcher intends to analyse the Effectiveness of the Policy for the Transformation of Structural to Functional Positions of KWBC SUMBAGTIM Employees in Customs and Excise Sector Services. According to (Creswell, 2017), qualitative methods can be used to analyse and understand a situation more deeply related to individuals or groups with humanitarian or social problems.

The type of qualitative research used is a case study, which is a research strategy where researchers carefully investigate phenomena in the form of the application of specific programs, the existence of unique events that occur, the application of activities, or a process that occurs in a group of individuals (Yulianto, 2018). Specifically, cases can refer to various things, such as a decision, policy, process, or specific event. Therefore, case studies are suitable for researchers to understand a specific case, certain people, groups with certain characteristics, or unique situations in depth.

Research Location

The research was conducted at the East Sumatra Customs and Excise Regional Office on Jl. R Sukamto, Palembang City, South Sumatra, and other Customs and Excise Supervision and Services Office within the scope of work of KWBC SUMBAGTIM.

Data Collection Methods

The data collection method used in this study refers to the provisions of qualitative data from (Firdaus, Yustini, & Hildayanti, 2021), namely:

Depth Interview

Researchers conducted interviews with subjects through face-to-face meetings or using telephone means. The interview conducted is a combination of informal interviews and formal interviews. A formal interview is an interview activity in which questions have been prepared in advance by the researcher as a general guideline and list the issues that must be covered without determining the order of the questions.

While informal interviews are interview activities whose questions develop spontaneously in natural situations (Ristala & Rahmandika, 2022), the questions asked must be open-ended to elicit views and opinions from specific participants.

Observation

Observation activities include researchers who go directly to the field to observe the behaviour or activities of individuals or groups at the research site. In this process, researchers will record structured or unstructured what is obtained or make recordings.

Document Analysis

In this study, researchers will analyse documents from office reports, such as performance achievement and service user survey results, as supporting data.

Data Analysis Methods

1. Coding

The researcher provides codes on the material obtained. Coding is intended to organise and synthesise data in a complete and detailed manner so that the data can bring up an overview of the topic studied. Thus, researchers will find meaning from the data they collect.

There are three stages of coding: First, the researcher arranges the verbatim transcription (word for word) or field notes so that there are large enough blank columns to the right and left of the transcript. This will make affixing specific codes or notes on the transcript easier.

Second, researchers sequentially number the rows of data transcripts and field notes. Third, researchers give a name to each specific file or code. The code chosen should be easy to remember and is considered to represent the file best.

2. Thematic Analysis

Next, researchers conduct thematic analysis to find "patterns" in the data. Thematic analysis is the process of coding information that can produce a list of themes, complex theme models or indicators, qualifications usually related to that theme, or things between or in combination with those already mentioned. The theme can minimally describe the phenomenon and maximally allow interpretation of the phenomenon.

Stages of Interpretation

Interpretation in this study refers to efforts to understand the data more extensively and in-depth. The process of interpretation requires distancing from the data, achieved through clear methodical and theoretical steps, and the inclusion of the data into a specific conceptual context. Interpretation is also not solely seen from the perspective of the researcher but returned to the self-understanding of research respondents seen from the point of view and understanding of research respondents.

Results and Discussion

Characteristics of Respondents

The study respondents were broadly functional officials within the Directorate General of Customs and Excise, specifically functional position groups at KPPBC TMP B Palembang and users of customs services. Details of functional position groups are contained in the following table.

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	Associate Customs and Excise Inspector	IVa, IVb, dan IVc

Excise Inspector in the category of Expertise	Junior Customs and Excise Inspector	It dan Id
	First Customs and Excise Inspector	Ia dan IB
Functional Officer of Customs and Excise Inspector Skill category	Bea Inspector and Tax Supervisor	It dan Id
	Advanced Implementing Customs and Excise Inspector	Ia dan IB
	Executing Customs and Excise Inspector	Iib, Iic, dan Iid
	Bea Inspector and Starter Tax	Iia

Currently, there are 31 functional officials at KPPBC TMP B Palembang consisting of 24 employees with the position of first customs and excise inspector, six employees with the position of skilled customs and excise inspector, and one employee with the position of skilled APBN financial institution.

The position transformation policy, which is part of the bureaucratic transformation process in the Directorate General of Customs and Excise, aims to optimise the satisfaction of service users and the broader community on the quality and effectiveness of services in the field of customs and excise. The placement of service user satisfaction as the main thing sometimes demands quick and precise adaptability from employees and officials who transform from structural to functional positions.

However, employee perceptions of the policies imposed are also essential to maintaining a healthy organisational climate and optimising service duties in the customs and exercise sectors. The shift in work culture and organisational culture is challenging for employees who experience job transformation.

Effectiveness of Job Transformation

The transformation of structural positions into functional positions at KPPBC TMP B Palembang in the context of bureaucratic reform began with the issuance of PermenpanRB number 31 of 2016 concerning Functional Positions of Customs and Excise Inspectors in which the regulation replaced PermenpanRB number 18 of 2013 concerning amendments to KepMenPan number 32 / KEP / M.PAN / 3/2003 concerning Functional Positions of Customs and Excise Inspectors and their Credit Figures, The replacement of regulations in a relatively short time shows the high dynamics of the development of the main tasks and functions of the Directorate General of Customs and Excise.

According to PermenpanRB number 31 (2016) concerning the Functional Position of Customs and Excise Inspectors article 1 paragraph 3, "The Functional Position of Customs and Excise Inspectors is a position that has the scope of duties, responsibilities, authorities, and rights to carry out customs and excise inspections, prevention of violations of laws and regulations, criminal investigations, information services, internal compliance, and information management in the field of customs and excise".

Based on the article above, it is known that the Examiner's Functional Position has a relatively diverse scope of duties. Hence, the author takes a sampling of interviews based on each functional position's primary duties and functions.

Implementation of Tree Tasks and Functions of the Functional Department

Customs and Excise Inspectors are positioned as functional technical executors in the field of Customs and Excise Inspection at the Supervisory Agency. The Customs Inspector is subordinate to and directly responsible to intermediate high leadership officials, primary high leadership officials, administrator officers, or supervisory officials who are related to implementing the duties of the Functional Position of Customs and Excise Inspectors.

The position of the Functional Officer of the Customs and Excise Inspector is determined in the department map based on the analysis of the duties and functions of the work unit, position analysis, and workload analysis as outlined in detail in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 63 of 2021 concerning the Functional Position of Customs and Excise Inspectors.

The position of the Functional Officer of the Customs and Excise Inspector is determined in the department map based on the analysis of the duties and functions of the work unit, position analysis, and workload analysis as outlined in detail in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 63 of 2021 concerning the Functional Position of Customs and Excise Inspectors.

Along with implementing the structural to functional position transformation policy, it turns out that there are many obstacles and evaluations ranging from the imbalance in work volume between the Main Service Office and the intermediate type office to working on the same points of action with credit points as performance benchmarks. Differences in the business processes of each office affect the achievement of the credit scores of functional officials who are performance benchmarks, functional officials; for this reason, the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 01 of 2023 concerning Functional Positions was issued.

Performance Indicators

The Functional Position Category consists of:

1. Functional expertise positions are determined based on the dominance of cognitive domain job characteristics, namely knowledge and behaviour, by the level of education.
2. Functional expertise positions are determined based on the dominance of cognitive domain job characteristics, namely knowledge and behaviour, by the level of education.

The primary duties and functions of functional position groups have been arranged point by point, complete with the amount of credit figures as stated in the Regulation of the Director General of Customs and Excise number PER- 23 / BC / 2017 concerning

supporting evidence, overflow duties, education and training, competency tests, and the time of assessment and determination of credit scores Functional positions of customs and excise inspectors Sub-element of goods inspection, bodies and means of transport.

Regulation of the Director General of Customs and Excise number PER-23 / BC / 2017 explains, "Credit Rate is a unit of value of each item of activity and the accumulated value of items of activity that the Customs and Excise Inspector must achieve in the context of career development concerned". The fulfilment of this credit score target indicates the performance of functional officials.

Changes in the Principal Governance of Functional Positions

The Minister of State Apparatus Empowerment and Bureaucratic Reform stipulates the latest rules on Functional Positions, namely through the Minister of PAN & RB Number 1 of 2023. This latest regulation has several main differences with the Minister of PAN & RB No. 13 of 2019 concerning the Proposing, Determination, and Development of Functional Positions of Civil Servants.

Some of the main changes related to the governance of functional positions in the Minister of PAN & RB Number 1 of 2023 are:

1. Based on the scope of duties at each position level and adjusted to performance expectations. So, it is no longer based on aligning activity items and SKP.
2. Movement can be carried out across clusters to facilitate talent mobility.
3. The Annual Credit Rate (AK) target is set as the coefficient for the conversion of performance evaluation predicates yearly.
4. No List of Proposed Credit Score Determination (DUPAK) exists—evaluation based on an assessment of meeting performance expectations.
5. There are provisions for special promotion for functional positions with performance appraisals and extraordinary expertise in carrying out the duties of functional positions.
6. Coaching agencies compile learning content, strategies, and competency development programs.

Flow of Transformation and Competency Improvement

Transformation of structural positions into functional position groups is pursued through special inpassing and delayering methods. Delayering or simplifying the bureaucracy is one of the five priorities of government work in 2019-2024, which is carried out through rationalising the echelons into two levels. The current government organisation is considered too large and bureaucratic with a long echelon level, so the decision-making process is relatively long. Delayering is carried out to simplify the process and accelerate decision-making and licensing. Through an efficient bureaucracy, it is expected that investment in job creation will further develop.

Conclusion

The policy of transforming structural positions into functional positions at the Office of Supervision and Services of Customs and Excise Type B Palembang is quite effective in the context of bureaucratic reform. Functional positions are proven to cut large organisational structures and bureaucratic processes that seem convoluted and time-

consuming for service. However, this transformation process certainly leaves a lot of "homework" for the institution itself, although in terms of service, it is welcomed by service users because it provides faster service time but not so in terms of employees who carry out policies, employees are still tricky and tend to only focus on how to meet their respective credit scores so that a sense of concern for the work environment is reduced.

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