Optimization of Career Development Through Transformation of Functional Position of Customs and Excise Inspector at Indonesian Customs

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Abstract: The transformation of administrative positions into functional positions is one of the implementations of bureaucratic simplification that has been and continues to be carried out at the Directorate General of Customs and Excise of the Republic of Indonesia. This article discusses the optimization of career development in Functional Positions in order to simplify the bureaucracy through the transformation of administrative positions into Functional Positions of Customs and Excise Inspectors. The research method used in this paper is descriptive qualitative with library research data collection techniques in the form of reviewing legislation on transformation position, national bureaucratic reform, functional positions of customs and excise inspectors, as well as collecting material from books, journals, and other open source. The limitation in this article is that there is still little research literature on FPCEI, so it is hoped that this article can be a reference material in writing the next article by adding other variables. The results of the study show that the transformation of administrative positions into functional positions at the DGCE of the Republic of Indonesia has gone well, but optimization of the career development system is still needed in the context of career development through the transformation of administrative positions into Functional Positions of Customs and Excise Inspectors.

Keywords: Transformation of Positions, Career Development, Functional Positions, Functional Positions of Customs and Excise Inspectors

INTRODUCTION

Research Background

Speech of the President of the Republic of Indonesia Ir. H. Joko Widodo at the time of the presidential inauguration on October 20, 2019, became the beginning of the big agenda of National Bureaucratic Reform. This statement from the highest leadership of the government bureaucracy emphasizes that the direction of government administration in the next 5 years will focus on human resource development, simplification of the bureaucracy, simplification of regulations, infrastructure development and transformation of the economic sector. The big
agenda for National Bureaucratic Reform was then carried out by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB) as outlined in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform (Permenpan-RB) number 25 year of 2020 which regulates the 2020-2024 Bureaucratic Reform Roadmap. Currently, Bureaucratic Reform has entered the third period of the Grand Design of National Bureaucratic Reform in the context of realizing a world class bureaucracy.

From the several government administration agendas, the simplification of the bureaucracy has been translated into cutting the echelonization level to only 2 levels. Administrative positions level 3 and 4 are transformed into functional positions that are oriented to competency skills and work results. The Kemenpan-RB as the recipient of the mandate to simplify the bureaucracy issued Permenpan-RB number 17 year of 2021 regarding Equalization of Administrative Positions into Functional Positions, as a basis for government agencies in carrying out bureaucratic reform.

For Indonesian Customs itself, the Kemenpan-RB has issued provisions regarding the FPCEI in Permenpan-RB number 63 year of 2021, and the Functional Position of Assistant for Customs and Excise Inspector (FPACEI) in Permenpan-RB number 64 year of 2021, as a guide in career development and increasing professionalism of the state civil apparatus, especially Indonesian Customs in carrying out duties in the field of customs and excise.

This article will discuss the development of the transformation of positions within the Indonesian Customs environment, from administrative positions into functional positions in both expertise categories and skills categories, as well as how to optimize human resource and career development through a career development system at Indonesian Customs, especially at the FPCEI level. The literature on FPCEI is still very limited so the author uses the government laws and regulations and information from open sources as a reference in writing this article. It is hoped that this article can be used as a study material in further research on FPCEI.

Problem Formulation

Thus, the problems that will be discussed in this article can be formulated, namely:
1. Is the transformation of administrative positions into Functional Positions at Indonesian Customs going well?
2. How are Indonesian Customs's efforts in human resource development?
3. What is the mechanism of career development through functional positions?
4. How can employee career development be optimized through the implementation of the transformation of administrative positions into functional positions within the Indonesian Customs environment?

LITERATURE REVIEW

Transformation of Position

Organizational change is a challenge that requires organizations to develop their capabilities in order to adapt to the external environment, and integrate them through the utilization of their own resources, especially human resources as an important asset in an organization. The transformation of an organization has the aim of increasing the capabilities of the organization in responding to the demands of the external environment.

Kotter (2012) argues that every organization must prepare itself to innovate and change, not only in order to succeed in achieving its goals but also in order to survive in an era of increasingly fierce competition. Daft (2004) also reveals that organizational change is a process of adaptation to the environment in two ways, namely continuous progress in organizational management (incremental change) and change throughout the organization.
Organizational transformation is a continuous organizational governance effort, which includes structures and processes in improving the performance of both employees and organizational performance in accordance with the dynamics of the development of the organizational environment.

President Joko Widodo during his presidential inauguration speech in 2019 gave instructions stating that the simplification of the bureaucracy must continue to be carried out, including by simplifying echelonization to 2 levels and being replaced with functional positions that focus on employee competence. The continuation of this bureaucratic reform was then stated in Permenpan-RB number 25 year of 2020 which regulates the 2020-2024 Bureaucratic Reform Travel Map. Bureaucratic Reform is currently entering the third period of the grand design of national bureaucratic reform in order to realize a world class bureaucracy.

In general, bureaucratic reform efforts lead to changes in the mindset of New Public Management, which is indicated by efforts to create effectiveness, efficiency, and result-oriented governance. In addition, in an effort to simplify the organizational structure to support more effective and efficient performance, Permenpan-RB was issued number 17 of 2021 concerning Equalization of Administrative Positions into Functional Positions. Through this simplification, it is hoped that the disposition/communication will run more flexibly and directly to functional positions that are result-oriented/work output.

**Human Resource Development**

The main role of human resource management consists not only of coaching and development, but also various activities of planning and enhancing individual careers, organizational development, as well as management and performance appraisal. Milkovich & Boudreau (1997) in Kurniawati (2014) suggested that development is a long-term activity in increasing the ability and motivation of employees so that they can become valuable institutional capital.

Meanwhile, according to Ruky (2003) in Kurniawati (2014) also expressed the opinion that the human resource development program is an effort to improve the quality and competence of human resource in the organization. Some characteristics of human resource development according to Kurniawati (2014) are as follows:

1) Human resource development is a planned effort from the organization in the context of increasing human resource competence.
2) Human resource development is carried out continuously in the long term.
3) Human resource development is carried out in order to ensure the availability of human resources in accordance with the needs of the position.
4) Human resource development is aimed at improving individual performance which leads to organizational performance.

Human resource development is a long-term process that can be carried out on a micro and macro basis. Human resource development on a macro basis is an effort to improve human capacity and quality to achieve the nation's development goals including development planning as well as processing and controlling human resources. Meanwhile, the development of human resources on a micro basis is an effort to plan education and coaching and control employees in order to achieve maximum output. In line with this, Kurniawati (2014) argues that the human resource development process consists of planning, education and training, as well as management.

**Career Development**

Mangkunegara (2004) suggests that career development is a recruitment activity that helps employees plan their future careers so that they can develop optimally within an
organization. Career development can also be defined as a series of separate work activities but still have a complementary, sustainable relationship and give meaning to one's life (Flippo, 2000). While career development according to Robbins (1996) is a way for organizations to support and increase employee productivity, and prepare themselves to face a world that continues to change.

The indicators or dimensions of career development according to F.C Gomes (2013) include:

a. Career Management is an organizational process in integrating human resources in assessing, selecting, assigning and developing employees in order to prepare a pool of competent employees to meet future needs.

b. Career Planning is the process through which individual employees identify and take steps to achieve goals.

This opinion from F.C Gomes is in line with what was stated by Andrew J Dubrin (2005), namely career development is an employment activity that can help employees and their agencies in career development in the future through optimal career planning.

RESEARCH METHOD

The research method used in this paper is descriptive qualitative with library research data collection techniques in the form of reviewing the laws and regulations governing national bureaucratic reform, transformation of positions, FPCEI, as well as collecting material from books, journals, and other open sources. in order to obtain data relevant to the topic of article writing.

This study reveals and discusses the problem descriptively, to explain the meaning of the facts and data found. One of the main foundations in carrying out qualitative research is that this research is exploratory (Ali & Limakrisna, 2013).

DISCUSSION

1. Transformation of Position

The adjustment of administrative positions into functional positions for State Civil Apparatus is regulated in Permenpan-RB number 17 year of 2021. In this regulation, what is meant by Administrative Positions are groups of positions that have duties and functions related to government administration, development, and public services. While Functional Positions are groups of positions that have duties and functions related to functional services based on certain skills and expertise.

The appointment of administrative officials to functional positions is carried out through adjustment/inpassing to equivalent functional positions by first conducting a competency test. The purpose of adjustment into functional positions is as follows:

1) Increasing the work productivity of the State Civil Apparatus;
2) Employee career advancement;
3) Increased productivity of work units;
4) Increasing the professionalism of the State Civil Apparatus.

The adjustment of administrative positions into functional positions at Indonesian Customs is carried out as follows:

a. Administrator (Echelon III) is adjusted to the Middle Expert FPCEI;
b. Supervisors (Echelon IV) are adjusted to the Junior Expert FPCEI;
c. Executor (Echelon V) is adjusted to the First Expert FPCEI

Meanwhile, the mechanism for equalization of positions is carried out with the following procedure:

a. Review of structural positions in a work unit;
b. Data collection of structural positions and officials affected by the downsizing of organizational design;
c. Data collection of functional positions that can be filled by staff affected by the downsizing of organizational design;
d. Data collection and calculation of the income of the affected officials through a comparison between income before and after adjustment to functional positions.

In this case, Indonesian Customs has optimized its duties and functions through strengthening functional positions and adjusting the Echelon V Administrative Position to become the First Expert Functional Position of Customs and Excise Inspector as an effort to simplify bureaucracy through a delayering mechanism in October 2020 for approximately 1,840 employees. FPCEI is a position that has a scope of responsibilities, authorities, duties and rights in carrying out customs and excise inspections. The Indonesian Customs state civil apparatus who is given the authority, responsibility, duty, and right to conduct customs and excise inspections is called the Customs and Excise Inspector.

Source: FPCEI 2021 Technical Guidance Material (Data up to September 2021)

Picture 1: Infographics on functional positions and structural developments from 2017 to 2021 at Indonesian Customs

From the infographic above, it can be seen that the transformation of Administrative Positions into Functional Positions within Indonesian Customs continues to increase every year. This is evidenced by the increasing number of FPCEI and other Functional Positions each year, and the decreasing number of structural/administrative positions. This also indicates that the development of reform and simplification of the bureaucracy in the DGCE of the Republic of Indonesia environment is going well.

From the previous explanation, the position of the customs and excise inspector is as the executor who carries out the technical functional of customs and excise at the work unit agency, and is directly responsible to the high primary administrators, administrator officials, middle high leaders, or related supervisory officials. FPCEI itself is a career position for State Civil Apparatus, which has levels from the lowest to the highest level as follows:

a. First Expert FPCEI (II.d – IV.a);
b. Junior Expert FPCEI (III.c – III.d);
c. Middle Expert FPCEI (IV.a – IV.c);
d. Senior Expert FPCEI (IV.d – IV.e).

Provisions regarding the authorities, responsibilities, duties and items of FPCEI activities are regulated in Permenpan-RB number 63 year of 2021 concerning FPCEI. In this provision, the elements of FPCEI activities which consist of:

a. Elements of customs and excise inspection;
b. Elements of prevention and investigation;
c. Elements of information service;
d. Elements of information management;
e. Elements of technical guidance and standardization in the field of customs and excise.

In addition to the Customs and Excise Inspector for the expertise category as mentioned above, there is also a functional positions for the skill category, which is regulated in Permenpan-RB number 64 year of 2021 which regulates the Functional Position of Assistant for Customs and Excise Inspector (FPACEI). In contrast to FPCEI, FPACEI is a position that has the scope, duties, responsibilities, and authority to provide technical support for customs and excise inspections. Technical support in this case is any activity related to the preparation of technical materials and/or procedural implementation of the supervision of incoming or outgoing goods traffic, as well as state levies on excisable goods in accordance with statutory regulations.

FPACEI is a skill category of functional positions, which has the lowest level to the highest level as follows:

a. Beginner-level FPACEI (II.a);
b. Skilled-level FPACEI (II.b – II.d);
c. Advanced-level FPACEI (III.a – III.b);
d. Supervisor-level FPACEI (III.c – III.d).

![Bar Chart: The Conditions of FPCEI and FPACEI per Elements](image)

Source: Processed from FPCEI 2021 Technical Guidance Materials (Data up to September 2021)

**Picture 2: The Conditions of FPCEI and FPACEI per Elements**

From the data above, it can be seen that the functional positions at Indonesian Customs are dominated by Customs and Excise Inspector with elements of Customs and Excise Inspection with a total of 2,841 employees, both functional officers in the expertise category and in the skill category. While the minimum number is 7 employees for the Internal
Compliance element. For this reason, through Permenpan-RB number 63 year of 2021 concerning FPCEI which was stipulated on December 9, 2021, the element of Internal Compliance has been abolished and replaced with elements of Technical Guidance and Customs and Excise Standardization.

The transformation of positions or equalization of positions from administrative positions into sustainable functional positions within the DGCE of the Republic of Indonesia environment is in line with the bureaucratic simplification program within the macro framework of National Bureaucratic Reform initiated by President Joko Widodo. This is also in line with what has been stated by Kotter (1994), in short, organizations need to be prepared for innovation and change not only to achieve their goals, but also in order to survive in an era of increasingly fierce competition.

2. Human Resource Development

Human resource development aims to improve the abilities, skills, and attitudes of employees so that they become more effective and efficient in achieving the goals or programs of the institution where they work. Noe (2010) in Kurniawati (2014) describes several objectives of human resource development activities, namely as follows:

1) Analyze and eliminate the degradation of performance
   In this case, human resource development steps are expected to be able to improve the performance of employees who are still considered less than optimal.

2) Increase productivity
   By participating in human resource development activities, employees can gain additional new skills and knowledge that are useful for carrying out their work. For this reason, it is hoped that work productivity will increase indirectly.

3) Increase employee flexibility
   Higher quality employees will be more flexible and easier to adapt to changes that may occur in their work environment.

4) Increase employee engagement
   Employees are expected to have a good understanding of the agency which will indirectly increase the employee's involvement in work and increase motivation to produce good performance.

5) Reducing employee absenteeism and resignation
   If the employee's commitment to the agency/institution is greater, it will have an impact on reducing the rate of absenteeism and the rate of employee resignation.

From the description above, the development of human resources within the scope of the Indonesian Customs institution is also very important to do. This is because human resource development is not only good for improving the career of the employee concerned, it will also have a positive impact on the overall performance of the organization. In developing human resources, it is necessary to have a fairly good synchronization between work units within the Indonesian Customs institution and the personnel department at the head office.

Noe et al. (2010) in Kurniawati (2014) revealed that education and training is an effort in the context of developing human resources, especially in the aspect of intellectual abilities and human personality. Within DGCE of the Republic of Indonesia itself, there is a unit that specifically manages employee education and training activities, namely the Customs and Excise Education and Training Center located in Rawamangun, East Jakarta. Previously, the Customs and Excise Education and Training Center was located in the Pasar Minggu area until 1967, then the organization of education and training activities was moved to Rawamangun in 1968 and inaugurated by Ali Wardhana, who was then Minister of Finance.
The Customs and Excise Education and Training Center has the task of fostering education, training and certification of state financial competencies in the customs and excise sector based on technical policies determined by the Head of the Financial Education and Training Agency. Meanwhile, the functions of the Customs and Excise Education and Training Center are:

1) Reviewing education, training and accreditation of state finance competencies;
2) Planning, compiling and developing educational programs, coaching and accreditation of state financial competencies;
3) Develop education curriculum development, training and accreditation of state finance competencies;
4) Prepare and develop the competence of state finance teachers;
5) Organizing education, training and accreditation of state financial competencies;
6) Evaluate and report on the performance of education, training and accreditation of state finance competencies;
7) Carry out financial, household, staffing, administrative, asset management and public relations activities.

The Customs and Excise Education and Training Center has a vision to become a world-renowned center for customs and excise education in order to support Head of the Financial Education and Training Agency's vision of producing superior and ethical financial human resources. In realizing its vision, Customs and Excise Education and Training Center has the following missions:

1) Strengthening training programs that have a significant impact on state financial human resources in customs and excise within the framework of the Ministry of Finance Corporate University;
2) Managing a quality and relevant state finance competency accreditation program in the field of customs and excise;
3) Realizing reliable knowledge management of state finances in customs and excise within the framework of the Ministry of Finance Corporate University;
4) Implementing a digital-based governance system and optimal resource management.
5) Develop cooperation with the best institutions at regional and international levels.

In 2020, in the midst of the Covid-19 pandemic that hit the world, the Customs and Excise Education and Training Center was officially named the World Customs Organization (WCO) Regional Training Center Asia-Pacific at the Joint Session of the 21st Regional Head of Customs Administration (RHCA) Conference and 30th Regional Contact Point (RCP) Meeting. With this designation, the Customs and Excise Education and Training Center becomes the Asia-Pacific regional level training center that contributes directly to increasing and developing the capacity and capability of customs institutions in the Asia Pacific region.

The first event held by the Customs and Excise Education and Training Center as the WCO Regional Training Center Asia Pacific was the Conference on Customs and Tax Cooperation. This event was held online on 8-9 February 2022 with more than 600 participants from various countries, including Malaysia, Sri Lanka, Fiji, Cambodia, Thailand, Laos, Singapore, India, Australia, Iran, Nepal, New Zealand, Nigeria, Vietnam, and Timor Leste. This prestigious event, apart from increasing cooperation between customs agencies of world countries, will also be an arena for developing capacities, capabilities and competencies for internal Indonesian Customs employees.
From statistical data, the number of employees who participated in education and training at the BC Education and Training Center in 2020 was 12,833 employees from the original target/plan of 39,791 employees. This is because in 2020 the global Covid-19 pandemic situation also significantly affected the implementation of the learning process where at that time there was little possibility for a face-to-face/offline learning process to take place due to the social restrictions imposed by the government. To that end, the Customs and Excise Education and Training Center has begun to develop an online learning process using the Long Distance Learning and e-Learning mechanisms through the Ministry of Finance's Learning Center program. This learning adjustment is by optimizing the use of technology in classical learning activities. This innovation is implemented in order to fulfill the learning needs and development of capacities, competencies, and capabilities for Indonesian Customs employees.

3. Career Development

Mangkunegara (2004) argues that career development is a staffing activity that helps employees plan their future careers in the organization so that the organization and employee development process can run optimally. Meanwhile, Bernardin & Russel (1993) suggest that career development is the result of the interaction between individual career plans and the agency's career management process.
From the career development framework above, it can be interpreted that career development is an effort to improve the careers of individual employees in order to achieve their career targets through career paths that have been provided which were previously decided at the career planning stage. Within the scope of FPCEI and FPACEI, performance plans and targets that must be achieved by employees every year, called Employee Performance Targets have been set. The Employee Performance Target for each position level is determined from the description of job duties activities as a manifestation of determining the performance of the work unit, consisting of a credit score target as the main performance and/or additional tasks from the work unit leader as additional performance.

The unit of value based on the description of activities and/or the accumulated value of the description of activities that must be achieved by the Customs and Excise Inspector in the context of developing the career is called a Credit Score. The following is the target data for the Credit Score for Customs and Excise Inspectors every year:

<table>
<thead>
<tr>
<th>Table 1. Annual Credit Score Target of Customs and Excise Inspectors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FPCEI</strong></td>
</tr>
<tr>
<td>First Expert</td>
</tr>
<tr>
<td>Annual Credit Score Target</td>
</tr>
</tbody>
</table>

Information:
* This Credit Score Target does not apply to the Senior Expert with the highest rank.
** This Credit Score Target does not apply to the Supervisor-level with the highest rank.

In terms of the FPCEI target has met the achievement of the cumulative credit score target which is calculated based on the annual credit score target and obtains minimum work results every period, then the FPCEI can be considered for promotion. The following is a matrix of cumulative credit score targets for appointments and promotions for FPCEI based on their respective education levels:

<table>
<thead>
<tr>
<th>Table 2. Cumulative Credit Score Target of FPCEI</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education Level</strong></td>
</tr>
<tr>
<td>Bachelor/ DIV</td>
</tr>
<tr>
<td>Magister</td>
</tr>
<tr>
<td>Doctoral</td>
</tr>
</tbody>
</table>

FPCEI is also given wide opportunities in terms of career development, including by carrying out professional development activities in the field of customs and excise in the form of:

a. Get a formal education degree or title;
b. Making scientific papers or writings;
c. Translating or adapting scientific papers, books, regulations and other materials;
d. Develop guidelines, standards, technical instructions, or implementation instructions;
e. Participate in training or competency development;
f. Other activities that support professional development as determined by the Guiding Agency.

The promotion to the FPCEI and FPACEI levels must be carried out with mechanisms and requirements that refer to the provisions of the laws and regulations. The following is data on the promotion of FPCEI and FPACEI positions for the period 2019 and 2020:

![Graph showing promotions data](source)

**Picture 5: The Promotions Data of FPCEI and FPACEI**

From the data above, it can be seen that there are a significant number of job promotions in each functional position category, both expertise and skill categories from 2019 to 2020. This shows that career and position development for functional employees within the Indonesian Customs scope continues to show enhancement. In line with what was stated by Andrew J Dubrin (2005), namely that career development is a staffing activity that helps employees plan their future careers within the agency, so that the agency and employees are able to develop themselves to the fullest.

With the increasing number of employees in functional positions in both skill and skill categories, this is a positive indication for DGCE of the Republic of Indonesia employees in the future career development process. Employees can develop career planning in order to achieve individual employee targets that can have an impact on achieving the strategic goals of the work unit. However, what also needs to be considered is the availability of functional position formations in addition to changes in the post-equalization/delaying organizational structure. This is something that must be done by the agency in preparing the availability of functional position formations, so that they can implement and control the careers of employees, the perspective of this institution is often called career management.

4. **Optimizing Career Development**

The existence of an individual perspective in the form of career planning and career management as a perspective from the institution raises a career development system as an official, organized, and designed effort so that the career needs of employees and organizational needs can run in balance (Kurniawati, 2014). Career development is designed to increase individual career satisfaction and organizational effectiveness.
The career development system must be designed properly so that the individual needs of employees and also the needs of the organization can be met to the fullest. The optimization of the career development system according to Bernardin and Russel (2003) in Kurniawati (2014) must meet the following components:

1) Self Assessment Tool
   That is an assessment tool used in determining an employee's career. One of the implementations of the self-assessment tool at Indonesian Customs is the implementation of GEOAT (Gender Equality Organizational Assessment Tool), which raises gender issues in creating justice and equality for women in human resource development and careers.

2) Individual Counseling
   This individual counseling program can be used by employees to help develop a mature career plan. Currently, at Indonesian Customs has opened a counseling service that can be utilized by all employees.

3) Information Service
   Information and communication systems within the organization must be readily available and easily accessible by internal users. Indonesian Customs continues to provide technical guidance and assistance to employees regarding the transformation into functional positions which is held every semester. The formation of a Credit Score Assessment Team in each regional office is also a manifestation of the ease of access in order to accelerate the transformation into functional positions.

4) Organizational Assessment Program
   Method of assessing employee development potential to grow and develop within the organization. In this case, DGCE of the Republic of Indonesia has implemented a Talent Pool Management and an assessment center or competency test for employees who will be promoted.

5) Development Program
   These are training and development programs within the organization. DGCE of the Republic of Indonesia in collaboration with Customs and Excise Education and Training Center under Head of the Financial Education and Training Agency continues to innovate in developing employee competencies, capabilities, and capacities through employee education and training, both face-to-face and online through the Ministry of Finance Learning Center program with e-Learning and Long Distance Learning systems.

6) Career Programs for Special Groups
   Availability of career programs for individuals or groups of employees who have specialties or potential talents. Indonesian Customs through a Talent Pool Management System, which collects employees who have special skills, provides opportunities for these special employees to develop their abilities and careers. One of them is by providing educational scholarships both domestically and abroad.

In addition, policies and institutional commitment to employees are also crucial in determining the employee career development process. This includes:

1) Restrictions on recruitment at low level positions;
2) Opening opportunities for promotion to higher positions from internal employees;
3) Opening the opportunities for coaching and competency development in every line of position;
4) The institution is committed to continuity and job security for every employee.

From the description above, in the context of optimizing the development of human resource and employee careers in the Indonesian Customs environment, it is necessary to pay attention to the components of the career development system as mentioned above as well as the alignment of commitments and institutional policies.
This article discusses optimization of career development through transformation of functional position of customs and excise inspector at Indonesian Customs. This article is in line with previous research, namely:


In addition to the above factors that affect the optimization of career development, there are other influencing factors, namely:

1) Work Employee: (Prayetno & Ali, 2017), (Riyanto et al., 2017), (Widodo et al., 2017), (Thanh Nguyen et al., 2019)
2) Skills: (Setyadi et al., 2017), (Munawar & Saputra, 2021)
4) Leadership: (Ikhsani & Ali, 2017), (F. Saputra, 2022), (Suharyono & Ali, 2015), (Elmi et al., 2016)

CONCLUSIONS AND SUGGESTIONS

Conclusions

The results of the discussion on human resource development and careers of Indonesian Customs employees through the transformation of administrative positions into Functional Positions, several conclusions can be drawn including:

1. The transformation of Administrative Positions into Functional Positions at Indonesian Customs within the framework of Bureaucratic Reform has been going well, this is evidenced by statistical data on the increasing number of Functional Positions and the decreasing number of structural positions every year.
2. Human resource development through education and training organized by the Customs and Excise Education and Training Center continues to innovate in line with changes in the surrounding environment, one of which is the Ministry of Finance Learning Center through the e-Learning and Long Distance Learning mechanism. This is in an effort to support the development of competencies, capabilities, and capacities of Indonesian Customs employees.
3. Career development of Indonesian Customs employees in Functional Positions shows indications of positive development, as evidenced by the increase in the number of promotions in Functional Positions during the period 2019 to d. 2020 for both expertise and skills functional positions.
4. Optimization of employee career development is carried out through a career development system consisting of 2 perspectives, namely the individual perspective in the form of career planning, and the organizational perspective in the form of employee career management.

Suggestions

Based on the description of the discussion and conclusions that have been conveyed previously, suggestions can be submitted in this article, namely:

1. Accelerating the transformation of administrative positions into Functional Positions at Indonesian Customs to form adaptive and responsive institutions in facing the challenges of changing times.
2. Development of Indonesian Customs human resources through education and training, both organized by the Customs and Excise Training Center and internal units, to continue to be improved, by utilizing current information technology developments, it is possible to organize national and international scale trainings at affordable costs.
3. Increasing the number of available Functional Position formations, this is very necessary in career management from an institutional perspective to support career development of Functional Positions from low to higher levels.

4. Optimization of the career development system of functional positions at Indonesian Customs, with the following mechanism:
   a. Implementation of an assessment center or competency test in order to increase the level to a higher level of Functional Position;
   b. Organizing the counseling services for employees, especially for Functional Positions in the context of career planning;
   c. Provide technical guidance, assistance and evaluation of Functional Positions on a regular basis in order to increase knowledge/information about Functional Positions and improve the number of Functional Positions within the Indonesian Customs environment;
   d. Implementation of talent pool management in capturing potential talents of Indonesian Customs employees to be given the opportunity to develop capabilities and careers in the future;
   e. Implementation of GEOAT (Gender Equality Organizational Assessment Tool) which raises gender issues in creating justice and equality for women in human resource development and promotion of Functional Positions in the context of career development.

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