



Readiness of Flexible Working Arrangement: The Narrative Study of Flexibility Working Space at The Ministry of Finance, Indonesia

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ABSTRACT: The background of this research is the flexible working arrangement system at the Ministry of Finance or the Ministry of Finance in the form of a flexible working space or FWS which has become a new working paradigm and has proven to be effective, has not been able to synthesize sustainable patterns and is still valid only as a privilege. This study aims to analyze the concept of FWS implementation in the Ministry of Finance and synthesize it in alternative sustainable FWS governance. The research uses qualitative methods and a narrative study approach. The research findings show that digital tools are a significant element in the FWS system and are proven to make FWS a system capable of optimizing performance productivity. Digital tools are also one of the driving factors for more flexible and accommodating work demands for employees at the Ministry of Finance. These two interrelated things then make FWS an alternative to new work procedures, which are projected to be not only employee privileges but also the majority of employees. As an implication of the research, an elaboration of the control and evaluation of the FWS, the system adaptability pattern and workload calibration on the FWS scheme is carried out, as well as the calculation of the benefit cost on an ongoing basis in the form of design determination and feasibility tests, periodic performance tests and optimization of the acceleration of the FWS system.

Keywords: Flexibility Working Arrangement, Flexibility Working Space, Ministry of Finance



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INTRODUCTION

Flexible working arrangement or FWA is understood as a new strategy in the work system of public organizations in encouraging ideas, creativity, or innovation of the state civil apparatus (ASN) during the new normal period. FWA in this case includes flex-time, job sharing, part-time working, home-working, and compressed hours. ASN is able to work outside of routine work hours, is able to take care of family and daily needs, or various other interests flexibly as long as work and organizational responsibilities can be completed completely. The need for the implementation of FWA goes hand in hand with today's post-pandemic situation which has the

consequence that ASN must continue to produce impacts and results performance output for the organization and the public (the wider community) despite experiencing many limitations. Another point is the existence of creativity (ideas) and ASN innovations that must be optimally developed by relying on the advantages of technological infrastructure in the implementation of work flexibility. [Minbaeva \(2021\)](#) calls this a reliable work force with high flexibility and will continue to grow to demand the development of a more accommodating work environment. These efforts are of course accompanied by systematic changes in the framework scheme, system and basis of implementation, as well as increasing the capabilities of human resources, which are still limited.

FWA or flexibility of work arrangements, is conceptually the practice of carrying out work activities outside the office either in the context of reducing or increasing regular working time ([Den Dulk et al, 2013](#); [Stirpe & Zarraga-Oberty, 2017](#)). The application of FWA has often been carried out in private organizations in order to harmonize the rhythm between work activities and personal life, as well as improve organizational performance ([Richardson & McKenna, 2014](#)). Although there is some substantive literature that examines the antecedents and consequences of FWA implementation such as [De Menezes and Kelliher \(2016\)](#) and [Kroll and Nuesch \(2017\)](#), these studies do not concretely explain how managerial levels overcome various challenges or readiness issues related to the flexibility patterns studied. Conceptually, work flexibility which results in changes in work time and location while carrying out other activities has the same performance standard. The study findings of [Lautsch et al \(2009\)](#) found the fact that managers or leaders of an organization must learn how to control patterns, comply with performance procedures, to assess the benefits of implementing the FWA system. In other words, this condition is in line with the justification of [Felstead et al \(2003\)](#) which emphasizes that performance output is an indicator of the success of FWA, which is further strengthened by the argument of [Snell \(1992\)](#) which states that the emphasis on controlling performance output is an alternative to controls that are difficult to implement in implementation of FWA.

The government through the PAN-RB Ministry has issued at least 15 circulars related to the ASN work arrangement model during the COVID-19 pandemic. Main substance in the form of making ASN more flexible in their work, namely working from home (WFH) and others working in offices (WFO). The regulation of performance flexibility related to these two matters refers to the Circular Letter of the Ministry of PAN-RB Number 38 of 2020 concerning the Protocol for the Implementation of Work from Home Offices for State Civil Apparatus Related to the Prevention of the Spread of Covid-19 in Government Agencies. This restriction is at the same time preventing the formation of new clusters after the pandemic and maintaining the sustainability of community services. Until now, the system of limiting work patterns itself is still fluctuating and it is not certain when it will end, so it has the opportunity to change the order of the ASN work model in the future by taking into account flexibility for the organization and ASN. Appeals to prevent the spread of the pandemic, restrictions on official travel and procedures for monitoring health and body condition testing, as well as absenteeism are important concerns. With regard to readiness, the adequacy of technology-based, online, and electronic infrastructure is constrained by the readiness of human resources. In addition, the contextuality and work characteristics of ASN are also challenges that must be addressed, especially in terms of tasks and functions.

The phenomenon of governance that occurs within the scope of government organizations tends to lead to a positive trend with the existence of the FWA system, which in this case includes the Ministry of Finance which has implemented a flexible working space (FWS) pattern. However, even so, there have been changes in the organizational and employee work systems that lead to the ability to adapt to the FWS work system at the Ministry of Finance which is relatively new to the Ministry of Finance. This is also a challenge considering that several private organizations have practiced and proven successful so that in the future there is a chance of competition for the absorption of quality human resources in the midst of public demands for better performance from the government, both in service or governance of public affairs by taking into account world trends around science and technology (IPTEK). In addition, it becomes a kind of culture shock for organizations and ASN who are not familiar with the use of technology which in fact has now become a core strategy in the development of government organizations. Departing from this phenomenon, it is necessary to carry out further studies. In this article, the first and second sections begin with the formulation of the problem and the method used by the researcher, then the next section contains content and discussion in the third section and theoretical discussion in the fourth section by focusing on: the role of digital tools in supporting climate and work procedures ([Schwellnus et al., 2019](#)); how the environmental demands are more accommodating and flexible ([Avgoustaki and Bessa, 2019](#); [Tuan, 2019](#)), and; positive consequences and demands for working outside a permanent or remote work structure ([Gajendran and Harrison, 2007](#); [Spieler et al., 2017](#)). In the last section, the results of the analysis of this article formulate the solutions and implications of the research efforts that have been studied.

METHOD

This study using narrative analysis ([Creswell & Creswell, 2017](#)) and uses a literature review approach. The research flow used as a reference in conducting the study refers to [Liberati et al \(2009\)](#) by conducting a systematic review of the main and supporting resources (journal articles, documents, secondary data, media articles, and other supporting resources) consistently. The researcher made a study effort by applying filters to certain topics, in which in this case the researcher used some literature with the keywords "Flexible Working Arrangement" and "Flexible Working Space" with a time span of 2018 to 2022 through the google scholar search engine. Summary results were collected using the PRISMA (Preferred Reporting Items for Systematic Review and Meta-Analysis) guidelines. Through the application of specific keywords and protocols, there are a total of 20 research articles that are linearly correlated with the author's study. In order to validate the results of the study, the authors also performed a triangulation technique on secondary data related to the research topic with the scope of the government organization's area by taking the object of observation at the government, namely the Ministry of Finance with the context of the limitations of the implementation of the FWA scheme in the form of FWS between 2018 and 2021 (during 2018-2021, in the pandemic period and the transition to the new normal). The selection of the research area is based on the justification for the implementation of the FWA and the performance results shown have been published, can be accessed openly, and represent conditions on feasibility and can be evaluated as learning material for other agencies.

This means that with a more appropriate system, it will be able to become a kind of benchmark and have the potential for impact for other agencies that will implement the same work scheme. To enhance the study's depth and research data, the researcher conducted interviews with experts in public organization governance and consulted with university experts (lecture and researcher).

RESULT AND DISCUSSION

Understanding the Practice of Government Work Flexibility at the Ministry of Finance

Performance flexibility in the context of formal organizations has been known since the 1930s to the 1980s and was practiced in private organizations during wartime ([Santovec, 2014](#)). This flexibility is decreasing in line with the incessant economic development in the formal sector which in turn helps to increase the capacity and capability of standardized workers, including the labor market from the government which also recruits competent workers to be part of the implementation of development. The decreased performance flexibility is then re-emerged as part of the solution for carrying out performance during the pandemic along with provisions for limiting social/physical activities. Creating consequences in the form of reducing or changing working hours, work locations, and other activities that are felt to have a negative impact on the work environment of the state civil apparatus (ASN) and elements of government. Currently, the spread of the pandemic has been able to be controlled and the number affected has decreased significantly, especially in several clusters of government agencies. However, the government agency, which initially used flexibility as an alternative to prevent the spread of the pandemic, is now getting used to this flexibility and is starting to make flexibility a more flexible work style and provide flexibility for its employees.

One that has implemented the flexibility pattern is the Ministry of Finance of the Republic of Indonesia. The Ministry of Finance or the Ministry of Finance through a flexible working space (FWS) and uses the basis of the Minister of Finance Decree Number 223/KMK.01/2020 concerning the Implementation of Workplace Flexibility (FWS) within the Ministry of Finance ([Retnowati, 2020](#)). In practice, the flexible working arrangement (FWA) implemented at the Ministry of Finance also takes the form of regulating working hours and the number of employees entering the office. The implementation of a flexible working space or FWS at the Ministry of Finance itself is carried out in the form of a work arrangement pattern through optimizing the use of information and communication technology (ICT)-based tools. In this context, flexibility is applied to the territorial aspects of work within a certain period of work. The goal of FWS is not only to place the quantity of productivity and tasks or functions as the main focus, but also to employee creativity and breakthroughs so that employees are able to do their jobs effectively and efficiently. Several breakthroughs that have also become the main focus of attention on the implementation of FWS at the Ministry of Finance include activity-based workplace guidelines, optimization of the Ministry of Finance's office automation, and data security and network. Even during a pandemic that requires a work management system outside the office, the use of the Ministry of Finance 's office automation more optimal in the framework of work from home. In the implementation of the FWS itself, the implementation of FWS is carried out in several places,

including at home, satellite office, co-working space, and other locations with facilities and facilities supporting the FWS system with procedures that do not endanger security, health, safety, and defame employees or organizations ([Wahyudi and Atmarani, 2021](#)).

The new mindset that runs in the work environment of the Ministry of Finance in the form of FWS through automation-based activities is carried out in line with efforts to create an adaptive, digital-based and integrity work culture in order to increase the scale of productivity and performance of the Ministry of Finance. In line with what is practiced at the Ministry of Finance, that work arrangement support with FWS innovation refers to different work activity support arrangements and environmental preferences ([Appel-Meulenbroek et al, 2017](#); [Wohlers & Hertel, 2016](#)). In addition, in line with what was stated by [Alker et al \(2015\)](#), that the workspace has a major impact on concentration and collaboration, this also applies to the Ministry of Finance, which then applies the FWS scheme in its work management. However, in real terms with regard to the automation of the FWS work system, it must be noted that the implementation of the FWS must consider the model and type of work that can be applied to automation and must be completed in the office, consideration of making business processes, and calibration of the workload of employees (employees with work performance scores), certain or without disciplinary penalties will get FWS privileges).

The role of digital tools in FWS work procedures at the Ministry of Finance

Starting from the concept put forward by [Schwellnus et al \(2019\)](#) that digital tools have the opportunity to support the work climate and procedures, this also applies to public organizations today as the findings of [Casalino et al \(2020\)](#) which show that public servants are able to demonstrate higher and better quality of output, as well as minimizing various errors in performance governance. [Casalino et al \(2020\)](#) believe that although automation and digital tools have the opportunity to replace traditional routines related to administrative activities, if managed properly, they will be able to result in more effective organizational change management and a better level of competition. The practice of using digital tools in Indonesia itself begins with the automation of the service system which then continues on a system that contains various organizational and human resource management activities in public organizations, where the system can be utilized by HR anywhere, anytime, and through any device. as far as having internet connectivity ([Ministry of State Civil Apparatus Empowerment and Bureaucratic Reform, 2022](#)).

In the work environment at the Ministry of Finance, the use of digital tools has a positive role with regard to organizational governance, human resources, asset management, information and communication technology, to financial systems and performance. Some of the activities that implement digitization are described in the table below:

Table 1. The role of using digital tools in the FWS system at the Ministry of Finance

No	Aspect	Implementation	Expert views on the need for FWA
1	Organization	<ul style="list-style-type: none"> • Development of the Ministry of Finance 's business continuity management (BCM) • Implementation of flexible working arrangement (FWA) scheme • Organizational simplification and bureaucratic patterns (delayering) 	<ul style="list-style-type: none"> • For functional work, FWA is needed to support flexibility, while for administrative and service work, FWA is implemented only in certain segments.
2	Human Resources	<ul style="list-style-type: none"> • Digital-based human resource (HR) services 	<ul style="list-style-type: none"> • Digital-based Human Resource Management (HRM) is needed, but does not exclude conventional governance, as there are still certain segments that need it.
3	Asset Management	<ul style="list-style-type: none"> • Implementation of activity-based workplace (ABW) and use of shared assets by employees at the Ministry of Finance • Satellite office implementation 	<ul style="list-style-type: none"> • Activity-Based Workplace (ABW) is necessary but still needs to be reviewed in relation to the minimum performance standard target based on the vision and strategic goals of the organization.
4	Information and communication technology	<ul style="list-style-type: none"> • Strengthening the optical network at the Ministry of Finance • Office automation (OA) application module development to support the FWS scheme • Enhancement of the information security perimeter from the end-user side 	<ul style="list-style-type: none"> • Increase the cost of information and communication technology (ICT) management • Development of open access modules and institutional legal basis • Increased security of data and user information
5	Finance and performance	<ul style="list-style-type: none"> • Savings on operational and non-operational 	<ul style="list-style-type: none"> • Reduced operational costs associated with the transition to an OA system

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No	Aspect	Implementation	Expert views on the need for FWA
		(bureaucracy) goods spending at the Ministry of Finance	
		<ul style="list-style-type: none">• Refocusing and reshaping the budget• Preparation of monthly employee performance measurement as the basis for monthly remuneration	<ul style="list-style-type: none">• Budget realignment• Reorganization of staff performance goals

Source: obtained from primary data, 2022

Based on table 1, the implementation of FWA at the Ministry of Finance is reflected in the implementation of FWA and collaborative working space or co-working space. The co-working space consists of an activity-based workplace (ABW) and a satellite office showing a pattern of collaboration from human resources at the Ministry of Finance. Both are regulated in the Decree of the Minister of Finance Number 223/KMK.01/2020 concerning the Implementation of Workplace Flexibility (FWS) within the Ministry of Finance in the form of spatial layout arrangements that prioritize work flexibility and mobility in supporting various activities in carrying out organizational tasks and functions by considering characteristics of the organization and employees. For the satellite office itself, it is an office outside the main office with the function of co-working space and becomes the point of FWS which is located in the buffer zone of the state capital or provincial capital. Meanwhile, co-working space is a work location intended for employees from different units to support satellite offices.

Today, conditions show that almost all public organizations in Indonesia, including the Ministry of Finance, have widely applied digital devices such as sophisticated computers, high-speed internet, and security features to facilitate work. However, the reality is that basically there are still many employees who lack skills in the midst of the rapid use of tools, budget constraints, resistance to change to minimal understanding of the impact of digital tools (Oduor et al., 2020). This is evident from the criteria set by the Ministry of Finance which do not give employees the right to the FWS scheme, but rather make FWS a form of privilege for employees with certain competencies and achievements. In addition, if in the previous paradigm, the measurement of the impact of using technology on public organizations only focused on aspects of efficiency or empowerment of employees of public organizations, today it has undergone a transformation towards performance improvisation. These conditions are based on aspects that partially make success on the one hand, but sometimes on the other hand do not solve problems or even cause problems. In other words, comprehensiveness is very important in determining the maturity level of digital governance from the perspective of utilizing interrelated digital tools (Rantanen et al, 2019).

The demands of a more accommodating and flexible work environment

In addition to the findings of studies from [Avgoustaki and Bessa \(2019\)](#) and [Tuan \(2019\)](#) that working conditions in public organizations today require a more accommodating and flexible system, these findings are also reinforced by the assumption that work flexibility is one of the main techniques in increasing work motivation. Work flexibility is a stimulant for workers to be willing to make contributions in public organizations. In the context of work within the Ministry of Finance, the demand for work flexibility was initially based on conditions that prevented employees from being in the office. However, with the habituation of the system that has been running and making the existing situation seem normal, work flexibility becomes a permanent work system for the agency with the presence of various programs that are able to accommodate the interests of employees.

[Lee et al \(2011\)](#) provide a view of the benefits of work flexibility through the argument that flexibility can support performance completion and work commitment. The findings on the object of research indicate that the perception of the majority of employees at the Ministry of Finance agrees that working within the framework of flexibility is much more effective than working in an office ([Wahyudi and Atmarani, 2021](#)). This means that there is a form of correlation between alternative work system arrangements and motivation which shows that work flexibility has the opportunity to increase job satisfaction, which job satisfaction then reduces the desire to change jobs or in other words significantly increase loyalty to employee work units to be more productive or at least meet standards predetermined performance ([Azar et al., 2018; Petak and Miller, 2019](#)). In the context of efficiency at the Ministry of Finance, work flexibility also has an impact on decreasing employee turnover patterns. [Schwind et al \(2019\)](#) stated that turnover patterns that have an impact on the presence of new employees, of course require training and adjustment costs. Associated with the existence of flexibility that has reduced employee turnover at the Ministry of Finance, this pattern is also able to overcome aspects of efficiency in the use of budget resources in the internal office.

In general, digital tools have been widely implemented in work procedures at the Ministry of Finance. But fundamentally, there are many advantages that occur but also not a few that highlight the shortcomings in its implementation. Some that show advantages and disadvantages, such as the use of digital tools, must be oriented to accommodate common interests, integration of digital channels, technology, reducing digital divides, to economic stability and political will ([Gupta et al, 2019; Malodia et al, 2021](#)). Both of them also appear comprehensively in administrative governance and public services that appear in the FWS implementation at the Ministry of Finance. There are many advantages that have emerged and were shown in the previous review, but there are still several aspects that must be perfected to create a new digital ecosystem regarding the readiness of its implementation, especially in the facilities for providing collaboration patterns. There are collaboration features in commercial applications, namely e-Kemenkeu such as easy to use, chat, meeting collaboration, to cloud computing. Some of these features still require improvement patterns, especially in the context of use that is easier (user friendly) to understand and provides better interaction.

Consequences of working outside the normal structure of the office

The work structure of the office, which so far has been running normally at the Ministry of Finance, which has gradually changed fundamentally, has been predicted by internals within the Ministry of Finance. The existence of the FWS scheme which is part of the principle of office flexibility was initiated in 2018 until 2019 even before the pandemic entered Indonesia. The initiation was formed from the existence of a new thinking paradigm on employee performance or new thinking of working (NTOW). Some that have been implemented previously are corporate culture strengthening, office system automation, and flexible working such as open space, remote working, to flex time jobs.

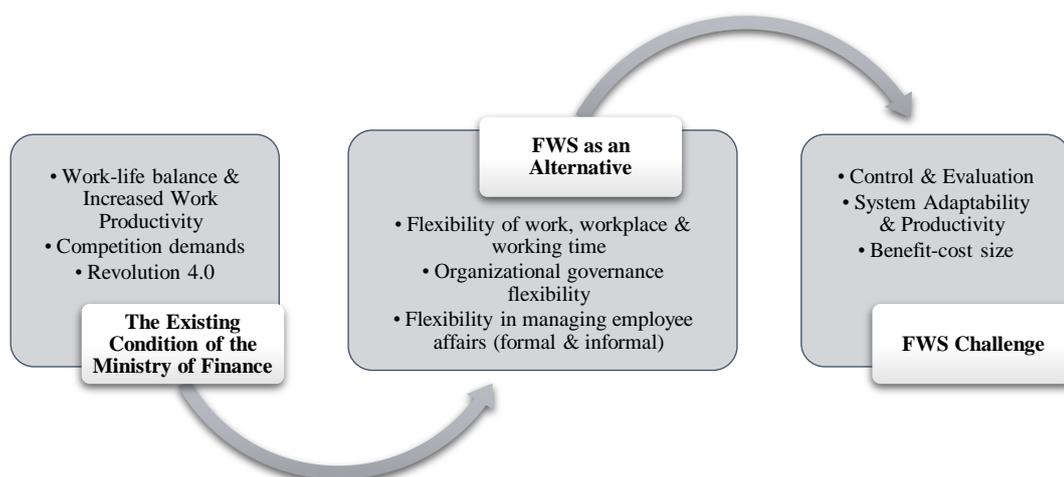


Figure 1. Challenges of FWS as a new work pattern in the Ministry of Finance

Source: [obtained from primary data, 2022](#)

There are two major aspects behind the implementation of FWS, both of which are related to each other. The first factor relates to the pattern of work-life balance and work productivity, and; the second relates to the demands of competition and the support of digital tools in the midst of the rapid revolution 4.0. The working conditions at the Ministry of Finance that require work aggressiveness make demands for productivity and a work-life balance pattern to be absolutely necessary. Productivity is intended to make performance in internal organizations optimal in the midst of work competition, while work-life balance is needed to overcome workload imbalances with high work intensity with personal conditions ([Johari et al., 2018](#); [Turanligil and Farooq, 2019](#)). On the other hand, competition and the use of digital tools are a necessity in the practice of optimizing performance ([Thilagavathy and Geetha, 2020](#)), as is the use of tools in various governance activities at the Ministry of Finance and is able to produce performance that is above the performance standard. In addition, there are demands in both internal and external contexts that have encouraged patterns of performance flexibility, which have shown innovation and creativity in various forms. These innovations and creativity appear in sectors such as organizational governance, human resource management, asset management, information and communication technology management, and financial governance and employee performance at the Ministry of Finance which emphasizes flexibility patterns, but still maintains a psychological

rhythm and loyalty of employees to consistently support goal-based performance and work unit development.

The Ministry of Finance, which has implemented the FWS system, certainly does not run without obstacles or challenges in implementing the FWS system. As mentioned earlier, that is a transition process which at the same time requires a control and evaluation scheme, system adaptability pattern and workload productivity calibration, as well as cost benefits arising from the existence of the FWS system being implemented. This means that there are several posts that must continue to be addressed and developed as the basis for the sustainability of the FWS and FWA patterns applied at the Ministry of Finance.

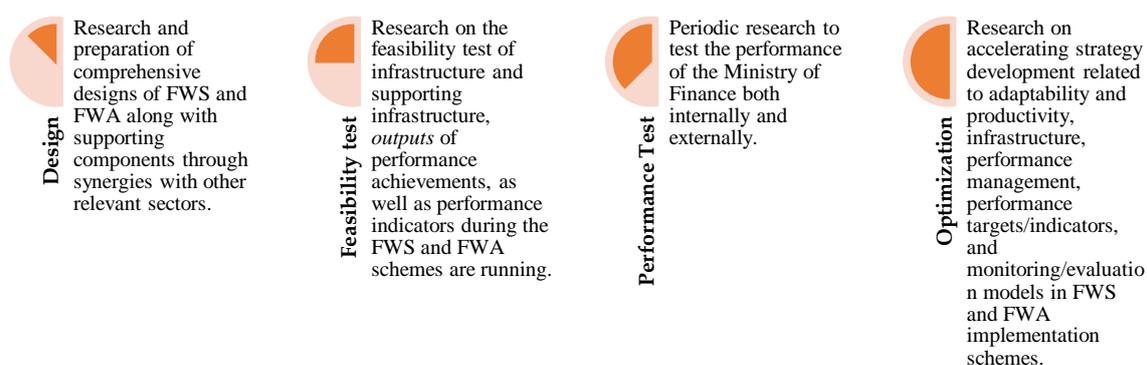


Figure 2. Projection of the FWS Framework at the Ministry of Finance

Source: [obtained from primary data, 2022](#)

In figure 2, there are several stages which are alternative explanations of the control and evaluation scheme, the system adaptability pattern and workload productivity calibration, as well as the calculation of the benefit cost which is the result of the synthesis of the previous process scheme. Efforts consist of design, further feasibility testing, performance testing, and optimization. In the first stage, the elaboration of the control and evaluation scheme, further design and feasibility tests are carried out in the form of comprehensive research between sectors, infrastructure, as well as performance achievements and performance indicators with the aim of analyzing the average capacity and capability during the implementation of the FWS and FWA schemes. The second stage, the performance test pattern is implemented periodically. This means that the results of the average capacity and capability analysis during the implementation of the FWS and FWA schemes are then tested periodically to determine the ups and downs of employee performance at the Ministry of Finance, both internally and externally. The third and final effort is optimization, namely by carrying out research on the preparation of acceleration strategies with regard to adaptability and productivity, infrastructure, performance management, performance targets/indicators, and monitoring/evaluation models in the FWS and FWA implementation schemes at each stage and after the first and final stages both ends. The level of precision from the first and second stages will later determine the optimization efforts carried out in the third stage as well as assist in making sustainable optimization policies of the performance-based FWA and FWS systems that are influenced by various factors effectively and efficiently.

CONCLUSION

Flexible working arrangement or FWA, which is one of the new trends and strategies in the work system of public organizations, has been implemented at the Ministry of Finance as a form of a new working mindset. The application in the form of a flexible working space or FWS at the Ministry of Finance has produced many advantages. The implementation of FWS has also proven to be more effective in encouraging employee performance, despite the fact that FWS acts as a form of privilege for employees who have competence and teamwork management with certain standards. In practice, FWS uses a lot of digital tools support which can then have a positive impact on organizational governance, HR, assets, information and communication technology, to finance and performance. However, along with the current system, FWS has become a new mindset and work system, which does not want to be followed by continuous adjustment efforts. In the future, the FWS pattern will very likely not act as a special privilege, but include the majority and even all employees in the Ministry of Finance. It takes control and evaluation patterns, system adaptability patterns and workload productivity calibration, as well as calculation of benefit costs on an ongoing basis as well.

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