Influencing Factors of *Organizational Citizenship Behavior* (OCB) Among Civil Servants (PNS) In Organization X

Endah Sri Lestari[1], Sri Muliati Abdullah[2], Dr. Audita Nurvriasari, S.E., M.M.[3]

123Master of Psychology; Master of Psychology, Mercu Buana University Yogyakarta

ABSTRACT

Organizational Citizenship Behavior (OCB) has an important role in the success and effectiveness of an organization, including: improving organizational work, increasing job satisfaction, building a positive work culture, improving the organization's work image, and encouraging innovation and positive change. This research uses a case study design because the main research problem is the analysis of OCB in employees in an organization and because this design is a more appropriate strategy when it comes to why something happened. This research aims to describe the factors that influence *Organizational Citizenship Behavior* (OCB) in Civil Servants in Organisasi X. The type of research used by researchers is descriptive qualitative research. Based on the results of observations and interviews, *Organizational Citizenship Behavior* (OCB) implemented by Civil Servants (PNS) in Organization These factors have a positive relationship with OCB, which is directly proportional to the increase in OCB as per the research results described above. The relationship between employees (superiors and subordinates) is very good as can be seen from the attitudes and behavior applied in work life. Even though OCB is not yet fully implemented by all employees, there are ongoing improvement efforts to achieve organizational goals. Subordinates carry out their duties as they should and superiors carry out monitoring and evaluation to ensure activities run smoothly. Obstacles that arise in carrying out tasks are immediately conveyed to superiors and/or related units so that they can be followed up immediately so that no work is missed. As for corrections to a job, they will be carried out with full responsibility based on previous experience.

Keywords: *Influencing Factor; Organizational Citizenship Behavior; Civil Servant*

Introduction

Based on Minister of Finance Regulation Number PMK-183/PMK.01/2020 concerning Amendments to Minister of Finance Regulation Number 188/PMK.01/2016 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Customs and Excise, Organization X is a vertical agency of the Directorate General of Customs and Excise. Excise (DJBC) which is under the Regional Office of DJBC Central Java and Yogyakarta Special Region. Organization X is located on Solo road kilometers 9-10 Yogyakarta. Its working area covers the Yogyakarta Special Region Province, namely: Bantul Regency, Sleman Regency, Kulon Progo Regency, Yogyakarta Municipality, and Gunungkidul Regency. In line with economic development and regional planning in Yogyakarta, Organization, Temporary Storage Places (TPS), Airports, Import Facilities for Export Destinations (KITE) and KITE IKM (Secretariat DJBC, 2023).

Organization X has a specific program in the mapping or placement of officers. This is done through the rolling of officers between Echelon IV periodically at the beginning of each semester. Employee rolling has an important purpose, which is to improve the employee's work experience, perform *refresh* workload, as well as building

closeness between employees in 1 (one) office. After rolling out employees, old employees hand over their positions to new employees. However, sometimes there are employees who are still unable to carry out their duties optimally in the new Echelon IV Unit and old employees volunteer to provide attention and accompany the new employee's job learning process. Organization The Work Team that contributes to the good name of the office is Civil Servants in Organization The behavior of employees carried out in this organization is known as *Organizational Citizenship Behavior* (OCB). Organizational Citizenship Behavior (OCB) is voluntary behavior carried out by individuals within an organization that is not included in their formal duties. For Civil Servants (PNS) in Organization Research conducted on Civil Servants (PNS) in Bali shows that the quality of work life influences Organizational Citizenship Behavior (OCB) and the level of Organizational Citizenship Behavior (OCB) shown is relatively high so that they are able to carry out the vision and mission set by the government well (Santosa et. al, 2018).

In several studies psychology about *Organizational Citizenship Behavior* (OCB) there are several shortcomings, namely limitations in research methods, samples, measurements, context, research variables as well its interpretation (Siregar, 2021). In this research, researchers try to complete these deficiencies in order to contribute to science, especially in the field of psychology. *Organizational Citizenship Behavior* (OCB) has an important role in the success and effectiveness of an organization, including: improving organizational work, increasing job satisfaction, building a positive work culture, improving the organization's work image, and encouraging innovation and positive change.

Based on the results of interviews conducted by researchers on October 23 2023 with a subject with the initials K, 34 years old, who works at Organization

> *"Aku kerja di kantor ini kan kurang lebih 11 (sebelas) tahun dan dari dulu sampai sekarang masih di unit administrasi dengan 3 (tiga) pegawai yang mereka sudah ngalami rolling. Karena aturan baru ini aku jadi JF dan dampaknya turun peringkat jabatan karena status pendidikan terakhirnya masih D3."*

The subject felt that he was experiencing demotivation which had an impact on his performance so that currently the subject prioritized his main tasks only.

> *"Terus aku demotivasi dong karena turun grade otomatis gajinya turun juga, jadi sekarang aku mau fokus tugas pokok aja, ga ikut tugas tambahan".*

Furthermore, the results of an interview conducted by researchers on October 24 2023 with a subject with the initials SN, aged 28 years, who works at Organization

> *"Aku kerja kok tapi fokus kerjaanku sendiri aja, kalau ada temen yang cuti biar dirapel kalau dia udah masuk kerja lagi. Kerja itu seperlunya aja, lagian nanti kalau kita sakit, yang merasa kita sendiri."*

The subject feels that he has worked according to his abilities and wishes so there is no need to give what the subject thinks is beyond the limits of his wishes.

> *"Aku ga pernah ikut kegiatan lomba, kerja aja wis penting jalan semua kerja beres, anak istri keurus. La sekarang pola mutasi juga acak, sak madya wae, seperlune pokok e."*

Finally, the results of an interview conducted by researchers on October 26 2023 with a subject with the initials SPA, aged 33 years, who works at Organization X. The subject revealed that he enjoyed taking part in additional activities to gain experience.

> *"Aku suka kok mbk ikut-ikut tim kerja gitu soalnya pengalamannya dapet, relasinya juga. Lagian aku orangnya ga biasa diem jadinya seneng aja gitu ikut kerja*

> *tambahan. Apalagi sudah deket homebase kan yauda kita berikan yang terbaik buat kantor, harus ada yang mewakili gitu."*

Subjects felt unburdened and even often helped when his friend currently serving abroad or on leave.

> *"Engga, aku ga ngerasa repot karena udah biasa ikut acara-acara, terus misalnya ada temen yang cuti juga biasanya kita back up penting ngabari aja via WA pasti kita bantu, yang stand by siapa nanti saling membantu".*

The results of the interviews showed that there were OCB problems among employees, which included not wanting to help colleagues whose duties were on *overload* or leave positions, not much involved in activities in the office are very varied, and do not like to give suggestions to colleagues who are having difficulty completing tasks. In addition, it is known that employees are only willing to do appropriate work *job description*In fact, they don't care about problems in the office and tend to exaggerate problems in the work environment. Even though OCB is really needed by organizations. The realities of today's dynamic world of work encourage tasks to be increasingly carried out in teams and require flexibility. Organizations also need human resources who have OCB behavior, such as helping other individuals in the team, volunteering to do extra work, avoiding conflict with colleagues, obeying regulations, and tolerating work-related losses and disruptions (Robbins & Judge, 2008) . The importance of OCB in employees is because OCB has a positive impact in increasing organizational effectiveness (Organ et al., 2006). Employees who have high OCB tend to have loyalty and devotion to their organization (Nugroho et al., 2017), and can make the organization's goals a success (Rahman, 2014). Employees who display OCB are examples of good employee role models because indirectly employees will carry out voluntary work outside their job description (*job description*) as an employee (Ariyani & Zulkarnain, 2017). The success of an organization fundamentally depends on employees who are committed to the goals and values of the organization and the willingness to go beyond the call of duty which contributes to the development of the implementation of tasks and functions (Shaheen et al., 2016).

OCB from an organizational point of view is very important because this type of positive behavior increases resource utilization and reduces the need for more formal control mechanisms, and does not require much cost. OCB according to Organ et al. (2006) can improve performance by facilitating the organization's social environment, reducing employee fatigue and stress and encouraging employees to develop themselves in their duties. OCB is also able to make employees choose to avoid causing problems with co-workers by obeying the rules and not easily complaining about small problems in the organization. On the other hand, employees provide suggestions for the sustainability of their organization. Another way in which OCB can increase organizational efficiency is by giving employees the freedom to be more productive. OCB can also improve organizational performance by reducing scarce resources for maintenance and support functions coordinate work group activities. For this reason, this research was written to determine the influencing factors *Organizational Citizenship Behavior* (OCB) for Civil Servants in Organization X. This research aims to describe the factors that influence *Organizational Citizenship Behavior* (OCB) in Civil Servants in Organisasi X.

Research about *Organizational Citizenship Behavior* **(OCB)**

Research about *Organizational Citizenship Behavior* (OCB) at the Directors' Office of PT. Perkebunan Nusantara III Medan shows that organizational culture has a

positive influence on engagement officer, that is, the stronger the organizational culture is internalized in employees, the higher the level of employee engagement and the more frequent the behavior *Organizational Citizenship Behavior* (OCB) is carried out. Organizational culture has an influence of 13.7% on employee engagement and 4% on *Organizational Citizenship Behavior* (OCB). Organizational culture internalized strongly for the majority of employees, namely 78.3% and the level of employee engagement is in the high category, namely 81.81%. Based on variable categorization *Organizational Citizenship Behavior* (OCB) found that the majority of employees were in the frequent category at 84.5% (Zahreni et. al., 2021).

Apart from this, there is a significant influence between spiritual intelligence and emotional intelligence on *Organizational Citizenship Behavior* (OCB) in the State Civil Apparatus (ASN) within the office of the Ministry of Religion, Banjarmasin City, with an effective contribution given of 17.1%, while 82.9% was influenced by other factors not included in the research (Malahayati et. al, 2020). Furthermore, other research shows that the influence of affective commitment, sustainable commitment and normative commitment is 46% on *Organizational Citizenship Behavior* (OCB) among employees of the Malang Regency Education Office, while 54% were influenced by other factors not included in the research (Saraswati et. al, 2019).

So, this research will find out the influencing factors *Organizational Citizenship Behavior* (OCB) for Civil Servants (PNS) in Organization X and improve behavior *Organizational Citizenship Behavior* (OCB) for Civil Servants (PNS) in Organization X for the progress of the DJBC Organization and Institution Ministry of Finance.

Theory about *Organizational Citizenship Behavior* (OCB)

The definition of OCB according to experts has given rise to the first and most important definition, namely Organ (1988). OCB is free or voluntary individual behavior that is not explicitly regulated by a formal reward system and has the overall goal of improving organizational performance. Voluntary means behavior that does not require a coercive/compulsory job description/assignment and is not a condition of employment in the organization. Rather, it is a personal choice and failure to do so will not be punished. OCB is defined as the act of helping an employee towards another employee and/or helping voluntarily for the benefit of the organization itself, without expecting anything in return.

OCB is an effective condition for improving an organization. OCB in employees' official work, courtesy (behaving respectfully, politely), good sportsmanship (focusing on positive things), peace (keeping the organization safe and peaceful), and cheerleading (supporting others in achieving their goals). OCB is divided into two aspects, namely individual-organizational citizenship behavior (OCB-I) and organizational-organizational citizenship behavior (OCB-O) (Williams and Anderson, 1991 in Gunawan, 2012; Rino, 2020). OCB-I is OCB which aims to fulfill personal needs or interests, while OCB-O is OCB which aims to fulfill organizational needs or interests. OCB-I resembles the nature of putting the interests or needs of others before oneself, caring and helping. OCB-O is like being willing to work hard to get a standard income, accepting poor working conditions without the requirement to take a vacation (Menanti and friends, 2021).

1. Transformational Leadership and Job Satisfaction

Robbins and Judge (2013) define transformational leaders as leaders who inspire their followers to work hard to achieve common goals, pay attention to personal development needs and change followers' perceptions. Transformational leadership is proven to have a significant influence on employee job satisfaction

and there is a significant positive influence between transformational leadership and job satisfaction. This is in accordance with research which shows a significant positive relationship between transformational leadership and job satisfaction officer (Arifiani et al. 2016; Atmojo, 2012; Prabowo & Djatuti, 2014).

This shows that the higher the transformational leadership, the higher the employee job satisfaction and can influence employees or officer to contribute and provide ideas to the organization to achieve optimal results.

2. Organizational culture

Culture in an organization is a characteristic of the spirit or atmosphere and beliefs that prevail in the organization (Torrington, 1994). According to Davis (Lako, 2004), organizational culture is a pattern of organizational beliefs and values that is understood, instilled and practiced by the organization so that this pattern has its own meaning and becomes the basis for a code of ethics. stage. in the organization. A similar thing was expressed by Mangkunegara (2005), who stated that organizational culture is a set of assumptions or system of beliefs, values and norms developed in an organization, which acts as a behavioral guide for its members to overcome problems that arise from external and internal adaptation.

Organizational or company culture is very interesting and influences almost every aspect of organizational life. Likewise, organizational culture has the ability to minimize or deflect the impact of carefully planned organizational change. Basically, organizational or company culture is manifested in various forms and can support or hinder change. Organizational culture is expressed in two forms: concrete and abstract. In particular, this is specifically demonstrated through the way members serve customers and the way members dress. And how to communicate between superiors and subordinates as well as with co-workers. Abstract, that is, visible to the naked eye. This form is the most difficult part to change because it lies on the cognitive side of the organization's cultural value system. Here, organizational culture is stated as the ideas or conceptions of organizational members about their environment that are relatively stable over time even when members change.

According to Gibson et.al (2005), organizational culture has five characteristics:

1. Learning, namely culture is needed and is manifested in learning, observation and experience.
2. Sharing, namely individuals in groups, families sharing culture and experiences.
3. Generational transfer, accumulation and inheritance from one generation to another.
4. The influence of perception, namely shaping behavior and structuring the way a person evaluates the world.
5. Adaptation, namely culture is based on a person's capacity to change or adapt.
   .

Research Questions

The research question is an elaboration of the problem formulation, so the research question can be formulated as follows:

a) Central Question:
   What are the influencing factors *organizational citizenship behavior* (OCB) for civil servants (PNS)?
b) Sub-Questions:
   1. What are the factors factors *organizational citizenship* on civil servants in this study?

2. How did it happen *organizational citizenship* in civil servants (PNS)?
3. Any suggestions or strategies for *organizational citizenship* in civil servants (PNS)?

Methods

This research uses a case study design because the main research problem is the analysis of OCB in employees in an organization and because this design is a more appropriate strategy when it comes to why something happened. The type of research used by researchers is descriptive qualitative research. The reason for using this qualitative method is because the problem is not yet clear, holistic, complex, dynamic and meaningful, so it is not possible to use quantitative methods to collect data about the dynamics of factors that influence OCB.

The data sources were chosen deliberately and used snowball sampling from people who were considered very knowledgeable about the problem being studied, or who were also experts in the problem. Based on the opinion above, the informants or sources of data related to this research are civil servants in Organization X, whether they have implemented OCB behavior or not. In this paper, researchers use officials and employees who play an active role in office activities.

Meanwhile, secondary data sources are sources that do not provide data directly to data collectors, for example through other people or documents (Sugiyono, 2024). The secondary data sources that researchers obtained were data obtained directly from stakeholders, namely PPNPN, *stakeholder*, supporting documents, as well as literature studies.

The research setting in this research is also needed to obtain the data, information and information needed in connection with research interests, including:

1. Research Subjects
    The subjects of this research are Civil Servants in Organization X.
2. Research Location
    This research was conducted in one of the government organizations, namely Organization X.
3. Research Time
    This research was conducted at the final examination of the Strata 2 (S2) program at Mercu Buana University, Yogyakarta in 2023. Starting in August and ending.
4. Research Activities
    This research activity is based on a case study about the dynamics of factors that influence OCB in employees, thus attracting researchers to conduct research. In this activity, researchers seek information and information from sources or informants in the form of interviews. In this case, the resource person has the right to provide responses according to his or her own thoughts and opinions. Semi-structured interviews are a combination of structured and unstructured interviews. Among the three types of interview methods, the researcher used a semi-structured interview method with Civil Servants in Organization X.

He	Informant	No.	Question
General Questions	Officer	1	How is your workload at the office? Answer:
	Officer	2	What work teams do you join in the office? Do you like this activity? Explain your reasons? Answer:
	Officer	3	What do you do to avoid getting bored easily with office work? Answer:
Organizational culture	Officer	4	How do you understand the organizational culture at your workplace and apply it to your daily life at the office? Answer:
Leadership	Officer	5	How does your boss involve you? subordinate in decision making? Answer:
Leadership	Officer	6	How does your boss communicate with other siblings and subordinates? Answer:
Leadership	Officer	7	How's the boss? brother carry out monitoring and evaluation for each activity implementation? Answer:
Appreciation	Officer	8	What kind of appreciation do you get when you are active in various activities at the office? Answer:
Appreciation	Officer	9	What do you expect if you have carried out your duties well? Answer:
Appreciation	Officer	10	What kind of appreciation does the office give to employees? participative?
Organizational Commitment	Officer	11	What do you do if you find out that an employee is behaving deviantly? Answer:
Organizational Commitment	Officer	12	What does the authorized unit do if there are employees who behave deviantly? Answer:
Organizational Commitment	Officer	13	How does your work unit monitor and evaluate each task carried out in the office? Answer:
Responsiveness	Officer	14	What do you do if a colleague is on holiday but the colleague has a work deadline? Answer:
Responsiveness	Officer	15	What do you do if your coworkers don't understand their new assignment? Jawban:

Job Satisfaction	Officer	16	How do you feel when you are involved in various activities at the office? Answer:
Spiritual Intelligence	Officer	17	How do you manage your time so that you don't have to work bother your religious activities? Answer:
Spiritual Intelligence	Officer	18	Do you agree with the opinion that work is a form of worship? Please give the reason? Answer:
Organizational culture	Officer	19	How much are you involved in office activities? Answer:
Emotional Intelligence	Officer	20	How do you divide your time to run each task you carry out smoothly? Answer:
Emotional Intelligence	Officer	21	How do you collaborate with colleagues in completing assignments, especially outside of your main assignment? Answer:
Additional questions	Officer	22	How do you assess yourself as an employee regarding your loyalty to the organization where you work? Answer:
Additional questions	Officer	23	What do you think about the salary and benefits provided? Is it in line with your expectations? Please explain and why? Answer:
Additional questions	Officer	24	What do you feel related to? *work life balance*? Answer:
Additional questions	Officer	25	What do you think about the system? *reward and punishment* In your work unit, is it in accordance with the applicable regulations? Give reasons? Answer:

Table 1. List of interviews

Based on these steps, this research uses various data sources which are assumed to know about the dynamics of the factors that influence OCB in Civil Servants in Organization X.

1	Iter : di k****** kan ada budaya organisasi ya, kamu udah paham sama diterapin juga engga?	The organizational culture has been implemented by the person concerned.	There are behaviors that are considered not to be in accordance with the organization's culture.	Keep completing office work.
2	Iter : utk gaji mnurut kamu udah sesuai beban kerjanya belum? Itee : sudah sesuai tapi karena cicilan banyak ya minta nambah sih hahahaha.	The salary provided by the organization is appropriate.	Employees experience a reduction in grade due to changing positions.	Decreasing the grade of the department causes the salary to drop.

	Apalagi grade saya turun kan.			
3	Iter : kalau ada pegawai yang ngelanggar aturan dan mbk tau biasanya diem aja atau gimana? Itee : Melihat apakah penyimpangannya fraud/tidak, perlu tindak lanjut/tidak, berpotensi mencemarkan nama baik kantor/tidak. Jika fraud dan berpotensi buruk, melaporkan melalui whistle blowing system untuk selanjutnya dilakukan pengkajian oleh pegawai/unit yag memiliki tusi tersebut	Violations committed by employees must first be identified.	The violation *fraud* and potentially bad will be reported via *whistle blowing system*.	The violation *fraud* and it is potentially bad that the review is carried out by the officer/unit that has the knowledge.
4	Iter : menurut mbk selain atasan biasanya ada rapat untuk monev kerjaan itu udah sesuai belum? Itee : sudah baik, monev dilakukan melalui Rapat DKO yang dilaksanakan setiap bulan dan dihadiri oleh kepala kantor, pejabat pengawas, dan para PBC.	The monitoring and evaluation carried out by the organization is in the form of a DKO Meeting (Organizational Performance Dialogue).	DKO meetings are held every month.	Attended by the Head of Office, Supervisory and Functional Officials.
5	Iter : kerja adalah ibadah, iya engga? Hehehe Itee : setuju banget mbk, karena ketika pekerjaan kita membawa manfaat untuk orang lain maka akan mendapatkan pahala. Dari sisi penghasilan dalam bekerja, dengan bekerja kita Dapat memenuhi kebutuhan keluarga dan dapat bersedekah	The work done is a form of worship.	Work that brings benefits to other people will be rewarded.	Income to meet family needs while giving charity to other people in need.

Result

1. The Role of Civil Servants (PNS) in Organization X in Carrying Out Main Duties and Functions Along with Additional Duties.

   Civil Servants (PNS) have an important role in carrying out the main duties and functions in Organization X, especially when additional tasks are assigned. The following are several roles of Civil Servants (PNS) in Organization X:
   a. Implementation of the main task
      The main duties of Civil Servants (PNS) in Organization
   b. Policy implementation
      The policies implemented by Organization
   c. Coordination with related parties
      Civil Servants (PNS) in Organization*stakeholder*).

    d. Budget management

Budget mandated by the Head Office managed by Finance in the General Subdivision Unit in Organization X.

    e. Devotion to nation and country

Civil servants (PNS) at Organization X have the responsibility to give service to the nation and the country.

Some Civil Servants (PNS) in Organization Additional tasks are not the main tasks as stated in the Main Performance Indicators (IKU) but are organizational obligations that must be carried out so that several employees actively participate in carrying out these tasks. Examples: WBBM Sustainability Team, Bejo Pelita Team, Archives Management Team, and DKM Team (Mosque Prosperity Council). This is by the result interview conducted by researchers on October 26 2023 with a subject with the initials SPA, aged 33 years, who works at Organization X. The subject revealed that he enjoyed taking part in additional activities to gain experience.

> "*Aku suka kok mbk ikut-ikut tim kerja gitu soalnya pengalamannya dapet, relasinya juga. Lagian aku orangnya ga biasa diem jadinya seneng aja gitu ikut kerja tambahan. Apalagi sudah deket homebase kan yauda kita berikan yang terbaik buat kantor, harus ada yang mewakili gitu.*"

2. The Role of Co-Workers When There Are Officials Taking Leave

Co-workers have an important role when an employee goes on leave. Some employee relationships with co-workers in Organization X include: carrying out tasks, collaborating, communicating, supporting, and coordinating with superiors. Based on the results of the researcher's interview on December 7 2023, Civil Servants (PNS) in Organization However, if the superior wishes that the task can be replaced by a colleague, it will be carried out by the colleague. This is by the result interview conducted by researchers on October 26 2023 with a subject with the initials SPA, aged 33 years, who works at Organization X. The subject revealed that he enjoyed taking part in additional activities to gain experience.

> "*Engga, aku ga ngerasa repot karena udah biasa ikut acara-acara, terus misalnya ada temen yang cuti juga biasanya kita back up penting ngabari aja via WA pasti kita bantu, yang stand by siapa nanti saling membantu*".

3. Appreciation Given by the Organization to Participative Employees

The organization gives appreciation to employees who are participative, both directly and indirectly, as per the interview conducted by researchers on December 7 2023 with Civil Servants (PNS) at Organization X. Appreciation in the form of thanks, praise, *Employee of The Month*, as well as getting additional HKT (Additional Performance Results) task points. This is by the result in perfomance report data published from Secretariat of DJBC.

4. The Role of Superiors in Maintaining the Smooth Implementation of Each Task

Superiors monitor and evaluate related tasks carried out by subordinates.

As per the interview conducted by researchers on December 7 2023 with Civil Servants (PNS) in Organization X, superiors involve subordinates in decision making, superiors will discuss with subordinates first before making decisions. Every day there is good and interactive communication between superiors and subordinates. This is by the result interview with the initials LN, aged 28 years, who describe the monitoring and evaluation carried out by the organization is in the form of a DKO Meeting (Organizational Performance Dialogue).

5. Distribution of Employee Workload

Organization X is structurally divided into 12 (twelve) sections or Echelon IV units consisting of: General Subsection, Internal Compliance Section, Section Processing Data and Document Administration, Enforcement and Investigation Section, Information Services Extension Section, Treasury Section, Customs and Excise Services Section I to. VI. The distribution of employee workload is adjusted to the placement of their work units. The workload of employees at Organization. This is by the result in perfomance report data published from Secretariat of DJBC.

6. Habits and Values Applied in the Office

Habits and Values implemented in the office is a derivative of the organizational culture of the Head Office vertically. Based on the results of the researcher's interview on December 7 2023, some employees already understand and apply the organizational culture and even have *e-learning* regarding Organizational Culture which is mandatory or mandatory so that employees apply it in their daily life in the office. Examples: one piece of information every day, three greetings every day, action (plan, do, monitor and follow up), and so on. This is by the result interview with the initials LN, aged 28 years, who describe the organizational culture has been implemented by the person concerned.

7. Consequences of Activities That Are Not Implemented Properly.

There are 2 (two) types of activities carried out at Organization X, namely: main activities and additional activities. Main activities that are not carried out well will result in the Key Performance Indicators (IKU) not being achieved, but this rarely happens because basically employees carry out activities guided by formulas that have been designed at the beginning of the year before the creation of the Key Performance Indicators (IKU). Furthermore, additional activities that are not carried out well are usually monitored and evaluated and if possible will be followed up again the following year. For example, Organization one of the employees at Organization. This is by the result in perfomance report data published from Secretariat of DJBC.

8. Monitoring and Evaluation of Implementation of Activities in the Office

Based on results of interviews conducted by researchers with employees on December 7 2023, monitoring and evaluation implementation Activities in the office have been carried out well. Monev is carried out either directly by the superior or by the organization involve entire unit. Monev is carried out periodically, including daily, weekly, monthly, quarterly, semester and annual periods. This is by the result interview with the initials LN, aged 28 years, who describe the monitoring and evaluation carried out by the organization is in the form of a DKO Meeting (Organizational Performance Dialogue).

Discussion Results

Organisational Citizenship Behavior (OCB) is the act of helping an employee towards another employee and/or helping voluntarily for the benefit of the organization itself, without expecting anything in return. The OCB applied by employees at Organization X is influenced by several internal and external factors.

The researcher tries to reveal the dynamics of the factors that influence OCB in Civil Servants (PNS) in Organization X. From the research results described above, it can be seen as follows: the transformational leadership implemented by superiors in Organization X provides a positive response in the form of employee enthusiasm in carrying out their duties. Bosses as leaders in Organization X set an example for employees to work hard to achieve organizational goals. Apart from this, superiors always monitor and evaluate related tasks carried out by subordinates. Superiors

involve subordinates in decision making, superiors will discuss with subordinates first before making decisions. Every day there is good and interactive communication between superiors and subordinates so that employees are motivated to contribute and provide ideas to the organization. Based on this, it can be seen that transformational leadership has a positive influence on the implementation of OCB among Civil Servants (PNS) in Organization X. This is in accordance with the opinion of Al-Swidi et al. (2012), Silvanasari A (2012), Yang and Islam (2012), Zahari and Shurbagi (2012).

Job satisfaction is one of the factors that influences OCB in Organization his job tend to be motivated and committed to the organization. This can trigger employees to take voluntary actions that support the organization, for example: helping co-workers, providing new ideas, and maintaining good relationships with co-workers. Organization X held *rolling* placement of officers on Echelon IV units in the semester period and when there are officers who have not yet understood *job desk* in a new placement, colleagues are happy to help. Apart from this, several employees also provide ideas because they are actively involved in several work teams. Furthermore, when there are employees who are on leave, some colleagues will help with the work. Based on this, it can be seen that job satisfaction has a significant influence positive regarding the application of OCB to Civil Servants (PNS) in Organization X. This is in accordance with the opinion of Arifiani et al. (2016), Atmojo (2012), Prabowo & Djatuti, (2014).

Organizational culture is one of the factors that influences OCB in Organization X. Organization X has an organizational culture that is derived vertically from the Ministry. Organizational culture in Organization One important aspect of organizational culture in Organization X is Basic Attitudes. Basic Attitudes are standards of behavior and enthusiasm required by every employee in carrying out service and supervisory duties in the organization. Employees already understand and apply the organizational culture and even exist *e-learning* regarding Organizational Culture which is mandatory or mandatory so that employees apply it in their daily life in the office. Examples: one piece of information every day, three greetings every day, action (plan, do, monitor and follow up), and so on. In the organizational culture at Organization By making efforts to strengthen organizational culture and basic attitudes, employees can carry out their duties well and provide the best service to the community and increase OCB behavior. This is in accordance with the opinion of Siti Zahreni et al. (2021:34-43).

Spiritual Intelligence is one of the factors that influences OCB in Organization X. Employees who work in Organization . In carrying out their duties, employees have no obstacles at all regarding worship. Organization X upholds high tolerance for employees' religious differences. Employees believe that when they carry out their work well and bring benefits to others, they will will get a reward. In terms of income at work, employees can meet family needs and give alms. With a strong belief that work is a form of worship, employees will automatically adopt OCB behavior. This is in accordance with opinion Malayahati et al. (2020:43-59).

Emotional Intelligence is one of the factors that influences Organization *work life balance*. This behavior is a reflection of the employee's emotional intelligence. A person's emotions are always related to behavior. Good, well-managed emotions can influence a person's thoughts and actions, including OCB behavior. This is in accordance with opinion Malayahati et al. (2020:43-59).

Conclusion

Based on the results of observations and interviews, *Organizational Citizenship Behavior* (OCB) implemented by Civil Servants (PNS) in Organization These factors have a positive relationship with OCB, which is directly proportional to the increase in OCB as per the research results described above.

The relationship between employees (superiors and subordinates) is very good as can be seen from the attitudes and behavior applied in work life. Even though OCB is not yet fully implemented by all employees, there are ongoing improvement efforts to achieve organizational goals. Subordinates carry out their duties as they should and superiors carry out monitoring and evaluation to ensure activities run smoothly. Obstacles that arise in carrying out tasks are immediately conveyed to superiors and/or related units so that they can be followed up immediately so that no work is missed. As for corrections to a job, they will be carried out with full responsibility based on previous experience.

References

Al-Swidi, A.K., Mohd. Nawawi M.K., & Al-Hosam A. (2012). Is the Relationship Between Employees Psychological Empowerment and Employees Job Satisfaction Contingent on the Transformational Leadership? A Study on the Yemeni Islamic Banks. *Asian Social Science, 8*(10), 130-150.

Aritfiani, R.S., Astuti E.S., & Ruhana I. (2016). The Influence of Transformational Leadership on Organizational Citizenship Behavior and Job Satisfaction (Study on nursing staff at Dr. Saiful Anwar Hospital, Malang). *Journal of Business Administration (JAB), 33*(1), 127-135.

Atmojo, M. (2012). The Influence of Transformational Leadership on Job Satisfaction, Organizational Commitment and Employee Performance. *International Research Journal of Business Studies, 5* (2), 113-128.

Gunawan, R. (2016). The Influence of Transformational Leadership on OCB at First Marchnery Tradeco Surabaya Branch. *Agora, 4*(1), 60-66.

Hero. 2014. *Leadership: Theory, Psychology, Organizational Behavior, Applications and Research*. Jakarta: Raja Grafindo Persada.

Kusnadi, Edi. (2008). *Research Methodology, Practical Applications*. Jakarta: Ramayana Press.

Malahayati, Asmaran AS, Shanty Komalasari. (2020). Spiritual Intelligence and Emotional Intelligence on Organizational Citizenship Behavior (OCB) in State Civil Apparatus (ASN). *Al Husna Journal, 1* (1), 43-59.

Mukhtar. (2013). *Practical Methods of Qualitative Descriptive Research*. Jakarta: Reference.

Mulyana, Deddy. (2010). *Qualitative Research Methodology, New Paradigm in Communication Sciences and Other Social Sciences*. Bandung: PT Teen Rosdakarya.

Prabowo, A., & Djastuti, I. (2014). Analysis of the Effect of Transformational Leadership and Job Satisfaction on Organizational Citizenship Behavior (OCB) with Organizational Commitment as an Intervening Variable (Study on Nurses at Dr. Kariadi Hospital, Semarang). *Diponegoro Journal of Management, 3*(4), 1–15.

Regulation of the Minister of Finance of the Republic of Indonesia Number 221/ PMK.01/2021 concerning Working Days and Hours and Enforcement of Discipline Relating to the Payment of Employee Allowances within the Ministry

of Finance, accessed via https://jdih.kemenkeu.go.id/download/54b510b3-3631- 471d-84ab-eba8603956fe/221~PMK.01~2021Per.pdf on October 12 2023 at 08.44 WIB.

Rino and Friends. (2020). *Organizational Behavior: Understanding Organizational Citizenship Behavior for Superior Performance*. Bandung: Refika.

Robbins, S. P., & Judge, T. A. (2013). *Essentials of Organizational Behavior (12th ed.).* Prentice: Hall.

Santosa, Ratna Dewi and Komang Rahayu Indrawati, (2018). The Influence of Life Traits and Quality of Work Life on Organizational Citizenship Behavior (OCB) in Civil Servants (PNS) in Bali. *Udayana Psychology Journal, 1*, 12-24.

Saraswati, Karina Dyah Ari and Gamma Rahmita Ureka Hakim. (2019). The Influence of Organizational Commitment on Organizational Citizenship Behavior (OCB) at the Malang District Education Office. *Journal of Psychological Science, 8*(2), 238- 247.

Secretariat of the Directorate General of Customs and Excise. (2023). *Performance Report*. Jakarta: DJBC.

Siregar, Edison. (2021). *Strategy to Improve the Quality of Private Higher Education Services (Organizational Climate, Organizational Commitment, and Organizational Citizenship Behavior (OCB) at Indonesian Christian University*. Bandung: Widina Bhakti Persada.

Sugiyono. (2024). *Educational Research Methods, Quantitative, Qualitative and R&D Approaches*. Bandung: Alphabeta.

Sutrisno. (2003). *Research Methodology*. Yogyakarta: Earth of Letters.

Waiting, A. and Friends. (2019). *Student Resilience in Learning*. Medan: EW Nesia.

Zahari, I. Bin, & Shurbagi, A. M. A. (2012). The Effect of Organizational Culture and the Relationship between Transformational Leadership and Job Satisfaction in the Petroleum Sector of Libya. *International Business Research, 5*(9), 89-97.

Zahreni, Siti, Rainova S, and Yocevelyn Nainggolan. (2021). The Influence of Organizational Culture on Work Engagement and Organizational Intizenship Behavior. *Journal of Masters in Psychology, 13*(1), 34-43.