



OCBE IMPLEMENTATION ANALYSIS: OPPORTUNITIES, CHALLENGES, AND IMPLICATIONS

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ABSTRACT

Environmental issues have been frequent and feature as a topic for discussions on both national and international forums. In the past decade, managing and sustaining the environment has become one of the most important problems that organizations have to face globally. Most of the current environmental problems are caused by human social-economic activities and environmental damage, as a result of these activities which affect the earth as a whole both now and in the future. The purpose of this study is to analyze the opportunities to implement OCBE in the Center for Public Finance, analyze the challenges of implementing OCBE in the Center for Public Finance, and analyze the implementation and implications of the application of OCBE in the Center for Public Finance. This study uses a qualitative approach with a case study method. The data analyzed are the results of document review, observation and indepth interviews with employees at the Public Finance Training Center. This research is descriptive analysis research, using primary data sources in the form of interviews and other documents related to OCBE. Challenges of applying OCBE to the Public Finance Training Center are more about common perception or views of the importance of environmental concern, building awareness of the environment and civilizing environmentally conscious behavior, willing to act extra in pro-environment behavior, and other technical challenges. The implementation of OCBE in the Public Finance Training Center related to the environmental initiative dimension can be concluded that most employees have considered their actions before doing something that affects the environment. They have also taken pro-environment initiatives at work and most have persuaded others to behave in an environmentally conscious manner. The implications of OCBE implementation at the Public Financial Training Center are still having an impact on the level of budget performance and changes in employee behavior that has positive contribution to the environment. Namely, the implementation of OCBE in the Financial Training Center contributes to budget efficiency.

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INTRODUCTION

The environment is a combination of physical conditions that include the state of natural resources such as land, water, solar energy, minerals, and flora and fauna that grow on land and at sea with institutions that include the creation of humans such as decisions about how to use the physical environment. Previously, people suspected that global environmental problems were more influenced by natural factors, such as climate, which included temperature, rainfall, humidity, air pressure, and others. Later people began to realize that human activities also significantly influence the climate and environment. This is in line with environmental understanding according to State Regulations No. 23 in 1997, defines that the Environment is a unit that cannot be separated in space with all objects, power, conditions, and living things. And also includes humans with all their behavior that can affect the survival and welfare of humans and other living things [1].

Most of today's environmental problems are caused by human social-economic activities and environmental deterioration, as a result of these activities affecting the earth as a whole both now and in the future. Data from the Ministry of Environment and Forestry revealed that Indonesia produced up to 65 million tons of waste in 2016, and increased to 67 million tons in 2017. Meanwhile, LIPI Oceanographic Center data shows that around 35% of coral reefs in Indonesia are in poor condition and only 6,4% in very good condition. Based on the data of Traffic Police Headquarters Coordinating, it was stated that the number of vehicles registered up to January 3, 2017, reached 102,328,629 vehicles. This condition raises the problem of air pollution. Data on deaths from air pollution reached more than 165,000 people. Meanwhile, WHO data in 2017 states, Jakarta and Bandung are listed as the top 10 cities with the worst air pollution in Southeast Asia. Jakarta's air pollution level is particularly worrying, which is at 4.5 times the threshold set by WHO, and three times greater than the standard set by the Indonesian government. Meanwhile, based on the data from the Ministry of Environment and Forestry, Indonesia's total forest area currently reaches 124 million hectares. From 2010 to 2017, Indonesia has lost more than 684,000 hectares of forest annually. Sources of marine pollution are 75% domestic waste, office and commercial waste 15% and industrial waste 10%. Meanwhile, the causes of marine pollution are industrial waste, ship painting, reclamation, household waste, port and shipping activities [2].

The industrial revolution 4.0 is hope and challenge for Indonesia, especially in the environmental sustainability sector. In his writings, explained Jalal, an observer of corporate governance and political ecology from the Thamrin School of Climate Change and Sustainability, stated that industry 4.0 in the environmental sector is where all elements increase and support the carrying capacity of the environment. For example in the energy sector, when talking about industry 4.0, all energy used in Indonesia must use renewable energy, because this is an increase in carrying capacity of the environment by no longer polluting. According to Greenpeace data, in 2017 coal dominated power plants in Indonesia (58% of total installed power), followed by gas (23%) and petroleum (6%). The potential dependence on fossil fuels as a source of electricity is likely to continue until 2025. This can be seen from the General Design of Electric Power Supply (RUPTL 2018-2027, Ministry of Energy and Mineral Resources), where the coal portion is 54%.

Environment is a things and conditions, including in them humans with behavior and all actions. Individual behavior is a function of the interaction between the individual concerned with the environment. From the explanation above, it can be concluded that the individual and the environment are interrelated through the individual's behavior [3]. Ecological citizenship is a thought or idea that is closely related to the ethical and moral procedures of citizens to their environment responsibly able to be wise in protecting, managing and preserving the environment. If an individual's behavior is associated with an organization it can be seen through how much individual volunteerism behaves extra in the organization (OCB) [4]. Organizational Citizenship Behavior (OCB) is an extra individual behavior, which is not directly or explicitly recognized in a formal work system, and which can increase the effectiveness of organizational functions in the aggregate. Although OCB's attention has been received in the literature, to date one area of OCB that has been largely ignored is environmentally directed behavior [5]. Whereas Organizational Citizenship Behavior for Environment (OCBE) as a voluntary action taken by employees towards environmental improvement in the organization. Organizational Citizenship Behavior for Environment (OCBE) has been developed from the traditional OCB framework, OCBE takes place in the workplace and is an important aspect of corporate sustainability. OCBE refers to environmental efforts that are individual, voluntary and discretionary actions in organizational settings, but which are not explicitly given or required by the formal management system [6].

The Center for Public Finance Education and Training or commonly called the Public Finance Training Center is one of the echelon II units within the Financial Education and Training Agency (BPPK), the Ministry of Finance following the Regulation of the Minister of Finance of the Republic of Indonesia Number 234/PMK.01/2015 concerning Organization and The Work Procedure of the Ministry of Finance has the task of fostering state financial education and training in fields other than budget, taxation, customs and excise, public treasury, state wealth and financial balance based on technical policies determined by the Head of the BPPK. As part of the Ministry of Finance, the issuance of IMK 346/IMK.01/2017 automatically becomes a clear direction for implementing the Ministerial Instructions.

Related to environmental problems such as waste, the Public Finance Training Center does not yet have an ideal waste management site where all types of waste are collected in the same place. Several bins are separated between organic and non-organic waste, but the availability of the trash is located in the office yard, not available in the office building. The results of interviews with Asset Household staff (2019) waste generated from the Public Finance Training Center with a total of 118 employees include Civil Servants and PPNPN and an average of 7,580 training participants each year is 2,1 tons per month. While the file that was destroyed by burning the last 2 years is 10.5 tons per year. Whereas for the use of 630 KV of electricity, the average Public Financial Training Center has to increase every year. One of the fluctuations in the number of bills is influenced by the number of training programs that use computer lab facilities. The results of an interview from one of the Household and Assets staff section in

the Public Finance Training Center said that the lack of training participants' awareness in turning off the computer caused the computer in the computer lab not to be turned off after its use. This will directly increase the amount of electricity bill. Not infrequently also electricity and air conditioning are left on after hours after work hours.

To reduce paper usage, starting in 2018 the Public Finance Training Center has not duplicated modules and teaching materials, about 75% of the training programs that are held. However, in the provision of meetings consumption, the Public Finance Training Center has not been presented in its self-service system, where the presentations are sometimes still in cardboard packaging, where this will increase the amount of waste produced. Whereas in the Public Finance Training Center whose duties and functions are to organize education and training, accommodation provided to trainees is one of which is the provision of consumption which includes the supply bottled drinking water. However, due to the presence of the IMK slowly the supply of bottled water began to decrease. Although the implementation has not yet been implemented in training activities, the effort began to apply to seminars or office activities.

Problem Identification

The implementation of the Minister of Finance's instruction through IMK 346/IMK.01/2017 in the Public Finance Training Center is still small in its application. The electricity bills have increased with an average bill of more than 40 million IDR which used annually. The Minister of Finance's verbal instructions regarding the use of plastic bottles became a whistle for the Ministry of Finance employees to be aware and care for the environment. While the number of plastic bottles used for training and learning activities in the Public Finance Training Center itself is still very large, amounting up to 22,3 millions of plastic bottles. However, awareness of environmental concerns, especially the use of plastic bottles, slowly began to be accommodated in organizing seminars or office activities. So that there began to be a change in citizenship behavior towards the environment (OCBE) at the Public Finance Training Center, for example by bringing their drinking bottles at office events and optimizing used paper. Although there are clear directions through the Instruction of the Minister of Finance (IMK) and the Minister's verbal directives in the media, the high use of electricity, plastic bottles, and rubbish shows that environmental awareness has not been institutionalized among employees. The employees' responsibility is still small for rubbish, who think they are enough to dispose of their waste in their place. With the IMK 346/IMK.01/2017, it is expected that the extent of opportunities, challenges, and implementation as well as the implications of OCBE on the Public Finance Training Center.

LITERATURE REVIEW

Organizational Citizenship Behavior for the Environment (OCBE) has been developed from the traditional OCB framework. OCBE occurs in the workplace and is an important aspect of company sustainability [7]. Most studies do not describe the actions or behaviors that are required and voluntary by employees to reduce the organization's ecological footprint [8]. Green-minded employees who are outside the formal tasks specific tasks in the organization need further exploration [9]. OCBE is broadly defined as a voluntary action by employees in an organization that is directed towards environmental improvement [10]. The definition of OCBE has been expanded by stating that OCBE is voluntary, and may not be explicitly recognized by the formal reward system and contribute to a more effective management environment by the organization. This OCBE definition is in line with the OCB definition, which emphasizes that employee citizenship behavior goes beyond what is required by the formal role description and adds to the preservation and development of the context in which their work takes place. In other words, OCBE describes voluntary behaviors that are less common that specifically benefit the environment while OCBE encompasses behaviors that benefit the organization more broadly. For example OCB, it can be an active decision by an employees to arrive early or the term two minutes before for a meeting with a positive mindset, ready to engage with coworkers. Conversely, the OCBE example is employee behavior in conserving water, ensuring electricity fails after working hours are over. The first behavior benefits the organization while the second behavior is specifically beneficial to the environment. Therefore, the two constructs of behavior differ from each other in existing OCB steps, it would not be appropriate to identify the OCBE dimension [11].

Prior Study

There are several prior studies related to OCBE, one of them is [9] who conducted study on hotels in China. This study discusses the influence of the leadership mechanism responsible for OCBE, as well as the role of leader identification and the role of ethical perceptions and social responsibility (PRESOR). Empirical results reveal that responsible leadership is positively related to OCBE and leaders. Then [10] studied private companies in Taiwan. This study expands the research literature by exploring the relationship between Green Organization Identity (GOI), Green Shared Vision (GSV), green product development performance (GPDP), and organizational citizenship behavior for the environment (OCBE). This finding shows that OCBE is very important in corporate GPDP, therefore companies must develop GOI and GSV to strengthen OCBE and intensify their GPDP. Besides, there is also [11] who studied government employees in Sri Lanka. The general objective of this paper is to conceptualize OCBE concepts and authentic leadership and validate it in Sri Lanka. The results of this study are authentic leadership and OCBE construction can be used for potential research in the Sri Lankan context. Meanwhile, [12] in his thesis examined the recovery of OCBE in Independent Schools in Australia which the results of the study included how OCBE obstacles from the organization and greater obstacles for individual employees.

Then the difference between this and prior study is that this study was conducted at a government organization, The Public Finance Training Center whose core business is engaged in education, training, and learning for the Ministry of Finance employees. The focus of this research is the application of OCBE in the Public Finance Training Center which incidentally Employees in this organization being part of the Ministry of Finance must understand and implement the values and code of conduct of the Ministry of Finance. Especially with the existence of the Minister of Finance's policy that was implemented concerning the efficiency movement as part of the implementation of strengthening the Ministry of Finance's culture. Employee behavior towards the organization is an indicator of Organizational Performance Achievement consisting of Behavior Values and Employee Performance Values. However, how Pro-Environmental Employee Behavior Values or Organizational Citizenship Behavior towards the Environment (OCBE) has never been examined in the Public Finance Training Center. The focus of this research is the opportunities, challenges, and implications of the application of OCBE in the Public Finance Training Center.

RESEARCH DESIGN

This study is the type of qualitative study. This study uses data in the form of qualitative data, for example the data in the form of words, sentences, schematics, and images. By using this descriptive research and qualitative approach, the researcher aims to make systematic, factual, accurate descriptions of the facts and phenomena that exist. The focus of qualitative research is not intended to make generalizations from the results of his research. Research subjects become informants who will provide various informants who will provide various information needed during the research process. The purposive sampling method is used in selecting informants so that the number of informants is as many as 10 people. The focus in this study is directed at the Implementation of OCBE, namely Opportunities, Challenges and Implementation in the Public Finance Training Center, which is seen from 3 dimensions, namely the first environmental initiative which is an employee initiative that has not been explicitly directed and has a positive effect on the environment, eco citizenship refers to employees who are committed to the company's sustainability program or support internal stakeholders and people outside the organization (such as friends and acquaintances) in the company's efforts to reduce its ecological impact, environmental assistance involves employees who help colleagues or organizations become more sustainable. The data used in this study are primary data obtained through in-depth interviews. This research is a descriptive study, with more of a description of the results of interviews and documentation studies. The data that has been obtained will be analyzed qualitatively and described in descriptive form.

RESULTS AND FINDINGS

Chances of OCBE Implementation at Public Finance and Treasury Training Center

Transformational leadership is a leadership model adopted by the Minister of Finance. The organizational culture which is one of the elements in transformational leadership such as dominant values supported by the organization, norms that guide how members should behave and values about what should exist and apply within the organization are regulated in the institution Ministry of Finance. Minister of Finance Decree number 312/KMK.01/2011 dated 12 September 2011, regarding Ministry of Finance's Values, in the Considering Dictum it states that to realize the Ministry of Finance as the best, quality, dignified, trusted, respected government institution, supporting performance improvement and to be a strong foundation or foundation for institutions, leaders and all employees in serving, working and behaving, the Minister of Finance as Top Leader needs to establish the Ministry of Finance's values that must be owned and implemented by leaders and all employees in carrying out their daily tasks and work, namely: Integrity, Professionalism, Synergy, service, and Perfection. Aside from this, to strengthen and improve, the realization of leadership and leadership models in the Ministry of Finance that are oriented to the Transformational Leadership Model, the Minister of Finance as the Top Leader has also issued Minister of Finance Decree number 127/KMK.01/2013 dated April 3rd, 2013, About the Program Culture in the Ministry of Finance, which in the Decree of the Minister of Finance is expected all leaders in the Ministry of Finance can implement 5 (five) cultural programs in carrying out daily leadership tasks to encourage employees to be able to carry out the following matters, one information every day, two minutes before the schedule, three greetings every day, plan, work, monitor and follow up and be concise, neat, clean, caring, diligent.

The issuance of IMK 346/IMK.01/2017 on the Efficiency Movement as Part of the Implementation of Culture Strengthening of the Ministry of Finance became a pioneer of the efficiency movement that began in the Ministry of Finance. In addition to instructing the Minister of Finance, the aim is to implement and internalize the values of the Ministry of Finance, it is also expected to encourage changes in mindset, work patterns, and spirit in carrying out tasks. The existence of this IMK is an effort to encourage changes in the behavior of employees of the Ministry of Finance to be more efficient in terms of bureaucracy and budgeting. From the interviews with the informants, the majority stated that the existence of this IMK could be an initial pioneer for the Ministry of Finance employees, in this case, the Financial Training Center in implementing pro-environment employee behavior. The implementation of IMK is the initial reference in the Implementation of Organizational Citizenship Behavior for Environment (OCBE) in the Financial Training Center. Whereas part of the Ministry of Finance Staff, employees of the Public Finance Training Center must also internalize the Ministry of Finance values and Ministry of Finance cultures as stated in the Minister of Finance Decree and Minister of Finance Instruction. Commitment and direction from leaders who have clearly become the initial stimulant to foster employee awareness in behavior that supports the environment.

As part of the Ministry of Finance which is subject to policies implemented at the Ministry of Finance, the Public Finance Training Center has also implemented the Electronic Service Manuscript (Nadine) 2.0 as a correspondence application. Nadine 2.0 is the development of the Electronic Service Script that has previously been running, by including the entire process from the preparation to the electronic distribution. Nadine is one of the efforts to realize single office automation. Every employee/official within the Ministry of Finance will have a Nadine account. This application is used to process (record, store, provide disposition, and present information) official documents within the Ministry of Finance so that in the future it is hoped that official document processing will be carried out online and paperless. The legal basis for the application of Nadine 2.0 is PMK Number 128/PMK.01/2015 about Guidelines for Electronic Office Manuscripts of the Ministry of Finance and KMK Number 1254/KMK.01/2016 concerning Guidelines for Implementing Electronic Office Manuscripts Applications within the Ministry of Finance. On several occasions, the Minister of Finance also said that in the digital era, the Ministry of Finance should become an institution capable of understanding and adapting to all changes that might occur in the future. Nadine 2.0 application is expected to encourage efficient use of paper that is commonly used in correspondence at the Ministry of Finance. Letters that are usually printed in hard copy form to be disseminated to other parties and often end up being used paper are now beginning to be reduced by the use of Nadine 2.0. The existence of the use of this application, employees are not restricted in the space to disseminate or receive dispositions for incoming and outgoing letters. This Nadine usage policy is enforced as of September 2019 Fiscal Year.

From indepth interviews with informants, it can also be concluded that the Public Finance Training Center does not duplicate teaching materials or modules in conducting training. Only training programs that require working papers that still use teaching materials or printed modules. This is because the training programs require practice on paper in processes such as Mandarin Language Training and English Communication. Teaching materials and modules can be downloaded by trainees from the Semantic application.

From several explanation above, it can be concluded that the opportunity to implement OCBE in the Public Finance Training Center is huge. There are a clear commitment and direction from the Minister of Finance as Top Leader in the Ministry of Finance whose operational activities are implemented by the Head of the Education and Training Center through policies that support the Minister's Instructions so that employee behavior is expected to be more pro-environment.

Challenge of OCBE Implementation at Public Finance and Treasury Training Center

The challenges of implementing OCBE in the Public Finance Training Center can be seen from the obstacles encountered in the implementation of policies presented at OCBE opportunities. The results of interviews with informants concluded that technical obstacles became a separate challenge in supporting the implementation of the Nadine 2.0 implementation policy in the Public Finance Training Center. The application that is still being developed by Pusintek the Ministry of Finance often makes employees have restrained their emotions to be able to access incoming and outgoing mail quickly. In addition, applications that have not been easily accessed from the SmartPhone. Whereas PC auto shutdown can be applied to employees' PCs, the challenge is like the previous discussion about how we increase awareness and equalize perceptions about the actions and behaviors that we do benefit the organization and ourselves. PC auto shutdown can be done if each employee's PC is joined in the domain, right? Join domain is an activity where PC which is an office inventory that we use to work in our daily work at the office, we register voluntarily under one supervision. But the lack of employee awareness in registering their PCs to join a domain is still low.

Environmental Initiative part of OCBE Implementation

The results of indepth interviews with the informants can be concluded that the majority of informants have considered their actions before doing something that can affect the environment, most of the informants also said that they have implemented daily activities at work. However, some said that there were certain behaviors that they had not fully carried out because they hoped other people did, such as not turning off electricity after leaving the room if they were the last people in the room, because they hoped the Cleaning Service would turn it off. From the observations of researchers during the study period, some Cleaning Service characters sometimes tidy up the employee's room not in the afternoon after work hours are done, but in the morning when their work hours begin at 06.00 local time. While persuasive calls to others to effectively protect the environment have not been done in a small way.

Eco Citizenship Involvement part of OCBE Implementation

The indepth interview results from the informants can be concluded that the Public Finance Training Center has made an environment-related event that is packaged in the Open Class, the information is already widespread through Whatsapp group, but the participation of the informant is still less active as a participant. This can also be proven from the Decree on the Implementation of Open Class activities related to the environment with the theme of Zero Waste and Open Class with the theme of Utilizing used goods. To weigh actions on the image of the organization, most of the informants have considered their actions on the image of the organization, but there are also some who have not thought about it. For example, Ms. Astrid conveyed in the interview regarding the involvement of the relevant eco-citizenship to the image of the organization.

Environmental Assists part of OCBE Implementation

The dimension of environmental assistance is more the voluntary action of employees in helping coworkers to become better, integrating environmental care in the workplace. The results of interviews with the informants concluded that the majority of the informants had never volunteered outside assignments. While the desire to encourage others to be environmentally conscious and to campaign about the environment has not been done optimally because some informants are principled to fix themselves first before encouraging others to behave environmentally conscious. However, efforts made by the organization to campaign for environmental awareness have begun to appear, namely the invitation to minimize the use of plastic drinking bottles in office activities by providing tumblers and lunch boxes as souvenirs of activities. This can be seen from the attachment of the Payment Order document for the Seminar and Academic Studies seminar activities in the form of payment receipts for the souvenirs.

Implication of OCBE Implementation at Public Finance and Treasury Training Center

The implementation of OCBE in the Public Finance Training Center is expected to have implications for improving budget efficiency. Where starting from small actions that continue to be carried out on a massive scale can reduce the number of uses of plastic drinking bottles that we usually use. Policies that are implemented such as Autoshtutdown PC are expected to be able to reduce the cost of electricity payment. The use of paper is also expected to decrease with the implementation of the Nadine 2.0 correspondence application. Instructional materials and modules that have not been printed and have been delivered through Semantics that have been carried out in the last 2 years, have proven to be spending that has greatly contributed to budget efficiency. In this 2019 Budget Year the budget ceiling for multiplication of teaching materials or modules is 93,6 millions IDR realization of the budget used for training material copy is only around 7,4 millions IDR. This proves the contribution of the multiplication account for teaching materials to the budget efficiency is very high. In addition, the implementation of policies in accordance with the instructions of the Minister of Finance related to the efficiency movement being part of strengthening the culture of the ministry of finance is expected to become an ongoing norm that has implications for performance in general.

Conclusions

Based on the results of the descriptive analysis above, it can be concluded that the opportunities for implementing OCBE in the Public Finance Training Center are very large, this is supported by the Instruction of the Minister of Finance IMK 346/IMK.01/2017 about the Efficiency Movement as part of strengthening the Ministry of Finance culture. This instructions becomes a trigger and reference in implementing internal policies in the Public Finance Training Center. The leadership commitment is realized through the policy of eliminating the use of plastic drinking bottles in the implementation of education and training, reducing the duplication of modules and teaching materials, implementing Nadine 2.0 as a correspondence application and PC autoshtutdown. Then the challenges of implementing OCBE in the Public Finance Training Center are more on the behavior of employees in building employee awareness to support the environment and civilizing the behavior, common perception of the importance of environmental care, willingness to act extra effort in civilizing environmentally conscious behavior and the existence of technical obstacles in developing Nadine 2.0 applications. not maximal. Whereas OCBE implementation in the Public Finance Training Center can be seen from 3 dimensions. Judging from the dimension of environmental initiatives, most informants stated that they had considered their actions that had an effect on the environment, some had carried out initiatives for the environment in workplace activities, but only a small number had tried to give advice to their colleagues to protect the environment effectively. On the eco-citizenship dimension, the Public Finance Training Center has organized environmental related programs through Open Class and Innovation Day activities, information on these activities is also quite easily accessible to its employees through a flyer distributed on the official Whatsapp group office and a small number of employees have considered actions that contribute positive on the image of the organization. In the environmental assistance dimension, there are still a small number of employees who volunteer for environmental activities outside of the Organization's assignments. They also have not carried out environmental campaigns to encourage others to adopt environmentally conscious behaviors. However, OCBE implementation have an impact on increased budget efficiency. Where starting from small actions that continue to be carried out on a massive scale can reduce the number of uses of plastic drinking bottles that they usually use. The policies implemented such as PC Autoshtutdown are expected to be able to reduce the cost of paying electric power. The use of paper is also expected to decrease with the implementation of Nadine 2.0 correspondence applications.

Then, the implementation of OCBE in the Public Finance Training Center has not yet thoroughly implicated the organization's performance. Although still not optimal, the implementation of OCBE has begun to be seen on the implications of budget performance that contribute to budget efficiency efforts at the Public Finance Training Center.

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