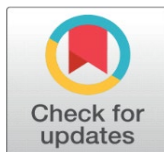


THE EFFECT OF ETHICAL CLIMATE, ORGANIZATIONAL CULTURE, ON ORGANIZATIONAL PERFORMANCE IN TAX SERVICE OFFICES MEDIATED BY STRATEGIC SERVICE MANAGEMENT

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ABSTRACT

The purpose of this study is to change the duties and functions of the Tax Service Office as part of the strategic plan of the Director General of Taxes 2020-2024 to increase the effectiveness of tax compliance supervision. Changes in the duties and functions of the Tax Service Office are aimed at expanding the tax base which is the main mission of the Director General of Taxes in order to increase tax revenues. In an effort to increase voluntary compliance, regarding the 3C (Click, Call and Counter). that the increase in service automation will reduce the administration cost of taxpayers.

The method of analysis is done through explanatory research, with the application of PLS/SEM. Concepts and problems under study look at causality, then explain the variables causing the problem under study. The research sample was 121 at the Center for the Ministry of State Finance as Supervisors, as well as Officials and Heads of the Jakarta Capital Special Regional Tax Service Office.

The results of this study Ethical Climate has a positive effect on Strategic Service Management and has a positive effect on Organizational Performance. Organizational Culture has a positive effect on Organizational Performance. illustrates that Ethical Climate, Organizational Culture in the Strategic Service Management of the Special Capital Region of Jakarta Tax Service Office. Theoretical implications of the existence of Strategic Service Management through increasing its dimensions will be able to improve the Organizational Performance of the Jakarta Capital Special Region Tax Service Office so as to increase the trust and loyalty of related parties. Ethical Climate, Organizational Culture The results of this study strengthen the positive and significant influence of Ethical Climate, Organizational on Strategic Service Management. Improvement and development of the quality of human resources must first, pay attention to service and strategy. The development will give a good indication of the Organizational Performance of the Jakarta Capital Special Regional Tax Service Office.

Keywords: Ethical Climate, Organizational Culture, Strategic Service Management, Organizational Performance



1. INTRODUCTION

Discussing job satisfaction will not be separated from the factors that can affect one's job satisfaction. So that employee satisfaction is always consistent, at least an agency must always pay attention to the environment in which the employee carries out his duties, for example colleagues, leaders, work atmosphere and other things that can affect a person's ability to carry out their duties. The problem of culture itself is an essential thing for an organization or institution because it will always be related to the life that exists in the company. Ethical Climate, Organizational Culture is a philosophy, ideology, values, assumptions, beliefs, hopes, attitudes, and norms that are shared and binding in a particular community. Specifically, the culture in the organization will be determined by the working conditions of the team, leadership, and organizational characteristics as well as the applicable administrative processes [Lewis \(2018\)](#)

Human resources will be seen as successful if they get Strategic Service Management. By giving full attention and making employees believe in the organization, employee commitment will be obtained. If Strategic Service Management has been obtained, loyal employees will be obtained, working as best as possible for the benefit of the organization. This situation is very good for the achievement of organizational goals, because the organization has full support from its members so that they can concentrate fully on prioritized goals. [Luthan et al. \(2016\)](#) defines Strategic Service Management as an attitude regarding service loyalty provided by workers to their organizations and is a continuous process by which members of the organization express their concern for the organization, for the success of the organization and its welfare.

The Directorate General of Taxes in this case is one of the government offices that plays a role in providing public services. Through Minister of Finance Regulation 184/2020, the government has reorganized the vertical agency organization of the Directorate General of Taxes, which was previously regulated in Minister of Finance Regulation 210/2017. This step is to optimize tax revenue through better administration and reliable organization. Through Minister of Finance Regulation 184/2020, DGT clarifies and details the types of tax service offices (KPP). Article 53 paragraph (1) of the Minister of Finance Regulation (PMK) 184/2020 states that KPP consists of 4 types, namely:

- 1) Tax Service Office for Large Taxpayers
- 2) Special Tax Service Office
- 3) Middle Tax Service Office
- 4) Primary Tax Service Office.

The Tax Service Offices for Large Taxpayers consist of the Tax Service Offices for Large Taxpayers One to the Tax Service Offices for Large Taxpayers Four. Meanwhile, the Special Tax Service Office consists of the Foreign Investment Tax Service Offices One to Six, the Corporate and Foreign Tax Service Office, the Oil and Gas Tax Service Office, and the Stock Exchange Company Tax Service Office.

The establishment of this additional Intermediate Tax Service Office is intended to carry out effective supervision of taxpayers so that later audits can be reduced at the Middle Tax Service Office. Meanwhile, the Tax Service Office will be based on a regional basis which will focus on capturing new taxpayers who have not been registered. Currently, the Directorate General of Taxes has several types of data that can be utilized, consisting of internal data from the Directorate General of Taxes,

ILAP data (Agencies, Government Agencies, Associations, and various other parties) which are required to provide data periodically, and financial account data (both internal and external). and abroad) which is obtained automatically. In the self-assessment system, taxpayers have the right to self-report, whatever is reported will be deemed correct by the Directorate General of Taxes. As a counterweight to the self-assessment system, the Directorate General of Taxes will notify taxpayers if the Directorate General of Taxes from a third party obtains data and information indicating that what is reported by the taxpayer is incorrect.

This study will examine the influence of Ethical Climate, Organizational Culture on Organizational Performance mediated by Strategic Service Management. Compared with previous studies, a research gap was found in the conceptual and methodological aspects.

The research gap of this study is the expansion of the research variables that affect the satisfaction of the performance of the Tax Service Office in the Special Capital Region of Jakarta. Organizational Performance has a positive effect on Strategic Service Management, Ethical Climate has a positive effect on Organizational Performance, and Organizational Performance has a positive effect on Organizational Culture, Ethical Climate affects Strategic Service Management, the variables that affect Organizational Performance are Ethical Climate, Organizational Culture, while those that mediate Organizational Performance are Strategic Service Management at the Tax Service Office in the Special Capital Region of Jakarta.

The novelty of this research is Strategic Service Management, which has an influence on Organizational Performance, is Strategic Service Management at the Tax Service Office in the Special Capital Region of Jakarta.

2. LITERATURE REFERENCES

This study tries to develop theories about Ethical Climate, which is carried out for the development of human resources, especially the ethical climate [Munir et al. \(2018\)](#) [Kia et al. \(2019\)](#) [Mulki and Lassk \(2019\)](#) [Al-Halbusi et al. \(2020\)](#) [Teng et al. \(2020\)](#) many opinions from developing experts on Ethical Climate, especially to pay attention to the habits and full responsibility of each individual. Likewise with the theory of Organizational Culture, because Organizational Culture is the process through which individual employees identify their culture and take steps to achieve their career goals, which are influenced by training, promotions, transfers, and work performance [Tarifa-Fernández et al. \(2019\)](#) Meanwhile [Jensen \(2017\)](#) [Pistoni and Songini \(2017\)](#) [Wang et al. \(2019\)](#) said that Strategic Service Management called Strategic service management is a business strategy that aims to optimize the after-sales service provided by the company, by synchronizing spare parts estimates and service resources, service partners, labour technicians, and service prices.

Ethical Climate is a description of the quality of the atmosphere and character that is seen in the norms and values, interpersonal relationships, teaching and learning atmosphere, organizational structure, positive bonds with institutions and the physical environment in the institution where the employee works. An Ethical Climate can be measured by the dimensions: (1) sense of security: (2) teaching and learning activities (3) relationships with other people; (4) work environment. According to Ethical Climate experts are as follows [Munir et al. \(2018\)](#) The definition of Ethical Climate according to Munir, et al is a combination of working temperature, humidity, air movement speed and radiation temperature in a workplace. Unfavourable working weather Comfortable not in accordance with the specified

conditions can reduce work capacity which results in decreased work efficiency and productivity.

The definition of Ethical Climate according to [Kia et al. \(2019\)](#) is a basic spirit value in how to manage relationships and organize them. Understanding Ethical Climate according to [Mulki and Lassk \(2019\)](#) is a term used to contain a series of behavioural variables that refer to values, beliefs and basic principles that serve as a basis for an organization's management system. Understanding Ethical Climate according to [Al-Halbusi et al. \(2020\)](#) is the personality of an organization that distinguishes it from other organizations which leads to the perception of each member in viewing the organization.

Regulation of the Minister of Manpower and Transmigration PER.13/MEN/X/2011 The definition of Ethical Climate according to the Regulation of the Minister of Manpower and Transmigration is the result of a combination of temperature, humidity, air movement speed and radiant heat as a result of the level of heat expenditure from the body of the workforce as a result of from his job. Definition of Ethical Climate according to [Teng et al. \(2020\)](#) is the perception of organizational members (individually and in groups) and those who are in constant contact with the organization (e.g., suppliers, customers, consultants, and contractors) about what is or is happening in the organization's internal environment on a regular basis, which influences organizational attitudes and behaviour. and the performance of organizational members who then find organizational performance.

Organizational Culture is a characteristic of the spirit and beliefs of an organization that is shown for example in norms, values, which generally talk about how to behave towards other people, a nature of working relationships that must be developed and changed. Classical organizational theory has mentioned several approaches regarding the organization as an entity with a coalition implying the existence of several (competing) group cultures. [Kumar and Sharma \(2018a\)](#) describe organizations as political entities, in which there are various groups or coalitions whose purpose is to lobby and to direct the attention of organizations towards their own personal interests and certain goals. According to [Tarifa-Fernández et al. \(2019\)](#) further stated that conflicts between groups can arise from differences in achieving goals or differences in the perception of reality.

The writings of [Ibrahim and Muritala \(2015\)](#) mention cultural understandings such as performance in time frames and forms of social relations between organizational units which are seen to be contrasting both empirically and normatively. [Ratten and Ferreira \(2016\)](#) describe organizations as internal interest groups, or constituencies, that claim on the organization. An organizational constituency is any group within the organization whose members have an identifiable common interest that they are trying to promote. Such constituencies may be demarcated by department or hierarchies or, more generally, by groups of members who have different values and interests. Obviously, if certain groups have different goals and interpretive systems it is very likely that they will all develop the same set of understandings and assumptions which can then be described as organizational culture, although it does not specifically refer to organizational culture, suggesting that in order to understand organizational behaviour, the unit analysis should be the basic sub-unit that makes up an organization.

Strategic Service Management is a strategic service management where the business strategy aims to optimize the after-sales service provided by the company,

by synchronizing estimates of spare parts and service resources, service partners, labour technicians, and service prices.

Strategic management refers to a series of processes for formulating, implementing, and evaluating strategies, while strategic planning refers more specifically to strategy formulation [Sanchez et al. \(2017\)](#) The term strategic planning first appeared in 1950 and became popular between the mid-1960s and mid-1970s. During this time strategic planning was widely believed to be the answer to all problems. At that time, most of the business world was obsessed with strategic planning. However, after the boom in popularity, strategic planning began to fall apart during the 1980s when various planning models did not yield better returns. The 1990s saw the resurgence of strategic planning, and the process is now widely practiced again in the business world.

Strategic management can also be interpreted as a set of decisions and actions that result in the formulation and implementation of plans designed to achieve company goals [Jumadiyah et al. \(2019\)](#) Referring to the non-profit sector, Alliance for Non-profit Management [John et al. \(2018\)](#) emphasizes strategic management is the application of strategic thinking to the work of leading an organization. This requires attention to the big picture and a willingness to adapt to changing circumstances, which consists of three elements following the formulation of the organization's future mission by looking at changing external factors such as regulations, competition, technology, and customers. Development of a competitive strategy to achieve the mission and creation of an organizational structure that will mobilize resources for the successful implementation of the competitive strategy.

3. METHODOLOGI

This research uses survey techniques, a deductive approach and is quantitative in nature [Rahi \(2017\)](#) The deductive approach aims to test the theory through collecting data from respondents and then applying it and observing it with statistical tests. The quantitative method focuses on collecting data according to the problem and population size and data analysis. This research [Wang et al. \(2018\)](#) is a testing hypothesis that aims to explain the nature of the relationship between two or more variables [Cooper and Schindler \(2014\)](#) This study also tested the hypothesis, Ethical Climate [Al-Halbusi et al. \(2020\)](#) Organizational Culture [Kumar and Sharma \(2018b\)](#) on Organizational Performance [Chen et al. \(2020\)](#) mediated by Strategic Service Management [Wang et al. \(2019\)](#)

In this study, using a descriptive and verification approach [Hair et al. \(2015\)](#) [Hoffman \(2015\)](#) Descriptive approach is a method in examining the status of human groups, objects, conditions, and systems of thought. The purpose of descriptive research is to make a systematic, factual, and accurate description, picture or painting of the facts, characteristics and relationships of the phenomena being investigated. The verification approach is a research method that aims to determine the causal relationship between variables through a hypothesis test through a statistical calculation so that evidence is obtained that shows the hypothesis is rejected or accepted [Hair et al. \(2015\)](#) [Hoffman \(2015\)](#)

The research was conducted at the Directorate General of Taxes and Tax Service Office for the Special Capital Region of Jakarta. Divided from all major Tax Service Offices, Middle Tax Service Offices and Primary Tax Service Offices. Located in Central Jakarta, South Jakarta, West Jakarta, East Jakarta, and North Jakarta.

The population in this study is the population of Human Resources selected based on access to direct public services. Based on the position, they are Echelon II,

Echelon III, Echelon IV officials who work at the Directorate General of State Finance Tax as Supervisors, as well as Officers and Heads of the Jakarta Capital Special Regional Tax Service Office. The population of this study is 125 people. Referring to [Sekaran and Bougie \(2016\)](#) in general the number of samples greater than 30 and less than 500 is the most relevant used in research.

The questionnaires were distributed as many as 125 respondents who are Echelon II, Echelon III, Echelon IV officials who work at the Directorate General of State Finance Tax as Supervisors, as well as Officials and Heads of the Jakarta Capital Special Regional Tax Service Office.

The number of appropriate samples in this study were 121 respondents. The population who were also saturated samples in this study were Echelon II, Echelon III, Echelon IV officials who worked at the Directorate General of State Finance Tax as Supervisors, as well as Officers and Heads of Tax Service Offices. Jakarta Capital Special Region.

4. RESULT AND DISCUSSION

Descriptive statistics is a process that can be carried out in research data in tabulated form so that it can be easily understood and interpreted. Descriptive statistical data analysis aims to analyse data by summarizing and describing numerical data regarding gender, age, status, income. [Manurung \(2018\)](#)

There were 53 male respondents (43.8%) and 68 female respondents (56.2%). These results indicate that more women are serving as Echelon II, Echelon III, and Echelon IV officials who work at the Directorate General of Taxes as Supervisors, as well as Head of Tax Service Offices in the Special Capital Region of Jakarta. Female respondents are more dominant than men, because for the work that is done a lot of fieldwork and direct service to the community for this work is often done overtime, working outside office hours in the field requires flexibility and high patience in completing it. So that the role of women is more appropriately placed in the services of the Directorate General of Taxes as Supervisors, as well as Officials and Heads of the Jakarta Capital Special Regional Tax Service Office

The most dominant age is at the age of 41-50 (30.2%) showing the maturity of echelon officials as many as 46 officials, at this age officials have entered an established period of service and at a level that can be categorized as senior they understand their work very well, established in thinking and maturity in strategy. The decision-making officials at the age of 41-50 they have an age that already understands the working conditions in the field, by maintaining relationships internally and externally, fostering good cooperation from each division in the management that is carried out evenly in each section. Ages 41-50 officials have worked with high loyalty in addition to long careers for officials and staff in the services of the Directorate General of State Finance Taxes as Supervisors, as well as Officers and Heads of the Jakarta Capital Special Regional Tax Service Office.

Test results for descriptive statistics for each indicator were also carried out. The independent variable is measured from Ethical Climate, the dimensions are Flexibility Conformity, Responsibility, Standard, Reward, Clarity, Commitment. The independent variables measured from the Organizational Culture dimensions are Standardization, Goals, Behaviour. The mediating variable measured from Strategic Service Management dimensions are Personal, Intellectual, Service and the dependent variable is measured from Organizational Performance, the dimensions are Productivity, Service Quality, Responsiveness, Responsibility, Accountability.

The descriptive statistics of the Ethical Climate variable. The Ethical Climate variable consists of 12 (twelve) statements for 6 (six) dimensions of Flexibility Conformity, Responsibility, Standard, Reward, Clarity, Commitment.

The results of the reliability test to see the value of Cronbach's alpha and composite reliability. The requirements for the value of Cronbach's alpha and composite reliability are 0.7. So that all variables in this study are said to be reliable. The results of the reliability testing of the variables of this study are outlined in the table.

Table 1

Table 1 Reliability Test Results			
Variabel	Dimensi	Cronbachs Alpha	Composite Reliability
Ethical Climate	Flexibility Conformity, Responsibility, Standard Reward, Clarity, Commitment	0.901	0.917
Organizational Culture	Standarization, Goals, Behavior	0.843	0.877
Strategic Service Management	Personnal, Intelektual, Service	0.797	0.782
Organizational Performance	Productivity, Service Quality, Responsiveness, Responsibility, Accountability	0.789	0.836

Source Processed data (2022)

Evaluation of the structural model starts from the feasibility test of the model by looking at the R-square. The results of the model's feasibility test (Goodness of Fit Model) are shown in [Table 2](#)

Table 2

Table 2 Goodness of Fit Model. Test Results		
Variabel	R-Square	Adjusted R-Square
Strategic Service Management	0.636	0.628
Organizational Performance	0.841	0.846

Source Processed data (2022)

Based on [Table 2](#) Strategic Service Management has a mediating model which shows where the adjusted R-Square value of 0.628 strategic service management is able to be a link to organizational performance. This figure is able to explain the ethical climate variable, organizational culture is able to explain strategic service management by 62.8%. R-square value for Strategic Service Management of 0.636 indicates a strong model because it is more than 0.5. Variable organizational performance can be explained by Strategic Service Management by 63.6%.

The value of the effect size f^2 for the Ethical Climate variable is 1,810, meaning that the Ethical Climate variable has a strong influence as well and the Organizational Culture 2,558 has a strong influence on the structural level. The strength of the effect size f^2 which is large can be accepted in studies with small samples, indicating the value of the effect size f^2 is more than 0.2 which identifies a strong influence at the structural level. The results of the path coefficients of the T-statistic and P-Value values obtained from the bootstrapping process are shown in [Table 3](#)

Table 3

Table 3Hypothesis Test Results				
Hipotesis		Coeffisients	P-Value	Hasil
H1; Ethical Climate affects Organizational Performance		2.45	0.015	Accepted
H2; Organizational Culture	affects Organizational Performance	7.355	0	Accepted
H3; Ethical Climate affects Strategic Service Management		2.673	0.008	Accepted
H4; Organizational Culture	affects Strategic Service Management	9.052	0	Accepted
H5; Strategic Service Management	affects Organizational Performance	2.658	0	Accepted
H6; Ethical Climate affects Organizational Performance mediated by Strategic Service Management		2.81	0	Accepted
H7; Organizational Culture	affects Organizational Performance mediated by Strategic Service Management	2.558	0	Accepted

Source Processed data (2022)

The results of hypothesis testing of the influence of each variable are as follows:

H1. Ethical Climate has a T-Statistic value of 2.450 > 1.96 and a P-Value of 0.015 < 0.05. This figure shows that Ethical Climate has a significant influence on Organizational Performance.

H2. Organizational Culture has a T-Statistic value of 7355 > 1.96 and a P-Value of 0.000 < 0.05. This figure shows that Organizational Culture has a significant influence on Organizational Performance.

H3. Ethical Climate has a T-Statistic value of 2.673 > 1.96 and a P-Value of 0.008 < 0.05. This figure shows that Ethical Climate has a significant influence on Strategic Service Management.

H4. Organizational Culture has a T-Statistic value of 9.052 > 1.96 and a P-Value of 0.000 < 0.05. This figure shows that Organizational Culture has a significant influence on Strategic Service Management.

H5. Strategic Service Management has a T-Statistic value of 2.658 > 1.96 and a P-Value of 0.000 < 0.05. This figure shows that Strategic Service Management has a significant influence on Organizational Performance.

H6. Strategic Service Management has a T-Statistic value of 2.810 > 1.96 and a P-Value of 0.000 < 0.05. This figure shows that Strategic Service Management has a significant mediating effect on Ethical Climate on Organizational Performance.

H7. Strategic Service Management has a T-Statistic value of 2,558 > 1.96 and a P-Value of 0.000 < 0.05. This figure shows that Strategic Service Management has a significant mediating effect on Organizational Culture on Organizational Performance.

5. CONCLUSION AND IMPLICATION

The results of this study conclude that in general Ethical Climate is a variable that affects Strategic Service Management. Organizational Culture variables are variables that affect Strategic Service Management. Furthermore, the Strategic Service Management Variable as a mediating variable. Likewise, Strategic Service Management has a good influence on Organizational Performance. Strategic Service Management as a mediation on the Ethical Climate and Organizational Culture

variables has a strong influence on the Organizational Performance Variables. The conclusions of the variables in this study are as follows:

- 1) Ethical Climate has an effect on Organizational Performance. This illustrates that the Ethical Climate in the Tax Service Office can provide an impact on organizational performance so that all echelon officials in making decisions have not been able to provide maximum policy in maintaining the level of problems and greatly affect the performance of the Tax Service Office.
- 2) Organizational Culture has a positive effect on Organizational Performance, which concludes that Organizational Culture is able to show a good organizational culture on organizational performance, this needs to be a concern in the purpose of the Tax Service Office in producing quality resources, as well as good capabilities so that of quality must meet the dimensions that form the basis of the quality of the performance of the Tax Service Office.
- 3) Ethical Climate significantly influences Strategic Service Management, the meaning of this influence states that the accepted Strategic Service Management can give a positive reaction to the ethical climate. Improving the competence of human resources should be done by increasing the dimensions of the organization, especially the resources at the Jakarta Capital City Special Regional Tax Service Office.
- 4) Organizational Culture has an effect on Strategic Service Management, this illustrates that the purpose of Strategic Service Management is to meet the standards that are expected to support the Tax Service Office so that organizational culture is carried out, especially in responding to all policies from officials related to other resources.
- 5) Strategic Service Management has an effect on Organizational Performance. Strong influence on Organizational Performance, this illustrates that Strategic Service Management and performance greatly affect the performance of the quality Tax Service Office. Maximum policy is the extent to which the benefits of an outcome are felt in accordance with what is expected. Strategic Service Management is a reinforcing variable affecting organizational performance, it can be seen from what if all parties involved work together to increase the maximum value for the needs and desires of the organization.
- 6) Strategic Service Management mediates or influences Ethical Climate, on Organizational Performance this shows that with Strategic Service Management mediating Ethical Climate, which is provided by the Tax Service Office. Strategic Service Management and good organizational performance will have a maximum impact on the progress of Organizational Performance, especially at the office of the Directorate General of Taxes, Special Tax Service Office for the Capital City of Jakarta.
- 7) Strategic Service Management mediates or influences Organizational Culture, on Organizational Performance shows that by describing Organizational Culture affects organizational performance, then Strategic Service Management as mediation will further increase the positive influence of Organizational Culture, on the performance of the Office of the Directorate General of Taxes Special Tax Service Office The capital city of Jakarta. A good organizational culture will bring good quality as well as for

an organization that maximally develops all aspects for the advancement of the Tax Service Office.

Based on the results of the research conducted, the theoretical implications related to the development of the theory of Strategic Service Management and Organizational Performance from the Ethical Climate, and Organizational Culture to the Tax Service Office are as follows:

- 1) Ethical Climate, and Organizational Culture strengthen the influence and significance of Ethical Climate, and Organizational Culture on Strategic Service Management of the Tax Service Office in line with previous research [Wang et al. \(2019\)](#) [Chen et al. \(2020\)](#)
- 2) Strategic Service Management as mediating to Ethical Climate, and Organizational Culture is able to improve the performance of the Tax Service Office [Chen et al. \(2020\)](#)
- 3) The results of the study conclude that the existence of Strategic Service Management through increasing its dimensions will be able to improve the performance of the Tax Service Office, can increase the trust and loyalty of related parties. Improvement and development of the quality of human resources must first, pay attention to policies and synergy. The development will give a good indication of the Performance of the Tax Service Office. [Wang et al. \(2019\)](#) [Chen et al. \(2020\)](#)
- 4) This research provides an update on the development of the influence of Strategic Service Management and Ethical Climate as well as Organizational Performance at the Special Capital Region of Jakarta's Tax Service Office.

The quality of resources, in the process of involving Ethical Climate, and Organizational Culture for staff and officials with third parties is very close, so cooperation and technical specifications of the wishes of the community must be a top priority. The quality of the Tax Service Office in terms of equipment, the quality of employees and the performance of decision-making officials, is a result that can be felt by the community, so these various qualities must be a priority for the improvement and development of the Special Capital Region of Jakarta Tax Service Office in maintaining the quality of performance. The Tax Service Office is able to provide service satisfaction and have an impact on loyalty to the public service sector in general.

CONFLICT OF INTERESTS

None.

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