

Public Service Delivery among Employees in the Bureau of Customs – Port of Batangas, Philippines

Harren James S. Bautista
Lemery Colleges, Inc., Philippines

Abstract: *In recent years, researchers became interested in witnessing the significant government focus on good public administration and quality service. This research aimed to determine the public service delivery of employees in the Bureau of Customs-Port of Batangas, Philippines. Survey questionnaire was used as the major data gathering instrument. Majority of the respondents are in the age bracket of 35-39; male; highest educational attainment is college; importers; attended professional trainings/ seminar; less than three (3) years transacting at the port and with complex transactions. Managerial accountability, funding/management of resources and leadership was agreed by the stakeholders that these variables are being practiced by Customs employees in the delivery of public service. It was found out in the stakeholders' assessment that sex, educational attainment and number of years transacting at the port was not significant to all variables. However, age, type of stakeholder, and type of business transaction rendering in the port was significant only in term of leadership. And lastly, trainings/ seminars attended is the only demographic profile which is significant to all the variables. The researcher proposed a plan of action based on the result of the study which consist of the areas concern, findings, objective/s, person involved and expected outcomes which may improve the delivery of service at Bureau of Customs- Port of Batangas.*

Keywords: *accountability, ease of doing business, leadership, public service delivery, stakeholders*

I. INTRODUCTION

In order to promote economic progress and development, the government needs to provide a sustainable source of funding for social projects and public investment (FIAS, 2009). Plans to provide health, education, infrastructure, and other services are important to achieve the common goal of a prosperous, fully functional, and orderly society, and require the government to increase revenue. Taxes are not only used to pay for public goods and services, but also an important part of the social contract between citizens and the economy.

In the article published by The Manila Times (2018), queueing has become a national past time in the Philippines. But now, a new law has finally changed the way that people perceive and deliver government service. Bureaucratic processes and red tape have long been embedded in the government system. It is a burden that the public continues to carry in their everyday lives. The Anti-Red Tape Act (ARTA) has already been implemented since 2007 which is one of the conspicuous policy tools in improving its frontline service delivery, but there are still loopholes in the processes such as people need to waste long hours of waiting in line to obtain goods and services they have paid for or are willing to pay for.

Many investigators such as Mendoza (2015), have recently turned to change the mindsets of different challenges of public administration and set a comprehensive policy reforms and good governance initiatives that will promote a culture of integrity, accountability and

transparency in the country.

Generally, this research aims to determine the efficient role of customs administration in economic development and services in the trade community in particular in line with the implementation of the ease of doing business act by offering streamlined procedures to its stakeholders. Also, as a Licensed Customs Broker, the researcher wants to integrate the experience of the transacting public in the creation of a more innovative and skillful plan of action. This was also designed to evaluate the implementation of the newly-introduced law in the services of Bureau of Customs Port of Batangas in order to contribute in policy formulation on how the government will conduct advocacy activities, intensify its anti-corruption efforts, and enhance its coordinating mechanisms, continue investment in technologies, and provide capacity-building interventions, among others.

II. RELATED LITERATURE

The public sector is, collectively, the world's largest service provider (Ramachandran, 2014). As specifically mandated by legislation, the one considered as passive vehicle for implementing social policy for the benefit of its people is this so called public sector. Therefore it can be noted the vital role of the state in making available the essential public goods and services that will ensure the minimum level of of well-being to everyone.

Humphreys (2018) define the term public service which is mainly, or completely, funded by taxation. Zimmerman (2014) pointed out in creating ways of distributing funds for both public entity and citizens who received these services. Because of their potential implications for the development of delivery systems, it is very important that specific issues and challenges must be acknowledged and discussed. Also, Aldridge (2016) emphasized his definition of efficiency as to the entire process of turning public money into positive outcomes for individuals and society.

The government of the Philippines passed the Republic Act 11032 or commonly known as the Ease of Doing Business Act of 2018 to boost global competitiveness and attract more local and foreign entrepreneurs. The law make it easier to start and operate a business in the country and most specifically to cut excessive red tape. Automation of business registration processes and zero-contact policy are just few of the key functionalities of this law wherein corruption and accountability will also be addressed (Kittelson, 2019).

O'Neill (2013) observed that intelligently place trust ought to be the objective in public service. Public trust and certainty is assembled and kept up by the public area showing skill, dependability, and genuineness to represent what these three ascribes. Competence can incorporate the characteristics of mastery, execution, capacity, proficiency, and adequacy. In addition, Sumra (2019) pointed out that the greater part of the examinations research conveyance of public administrations on reasonableness is utilizing the view of residents. Researchers have recognized that all people have various dreams of reasonableness and equity in the delivery of public service. They have also discovered that different perspectives of the citizens are significant in applying reasonableness and equity in the conveyance of public administrations.

Brillantes (2011) believes that responsive governance is the key to restoring trust in government. It is in this context that public administration reform is imperative to achieve responsive governance and restore trust in government. In a government full of corruption, inefficiency and ineffectiveness, restoring trust is the most important thing. Public misperception of government is challenging, and restoring people's trust is an equally important issue. As indicated by Justus (2012), over the most recent couple of years, most public administrations in the world has concentrated on the requirement for the arrangement of better and open administrations to residents. This change led to significant popular

expressions like accountability, open government and transparency, which have end up being basic drives in pushing the plan for opportunity for the open government information drive.

As per the investigation of Charron, N. et al. (2017), the unique situation and difficulties of the public help are changing at a high speed, and the abilities of local officials and the individuals who lead them should continually change. OECD nations progressively perceive the crucial commitment of powerful open administration and initiative to address complex administration challenges, and to empower public area advancement. For instance, McCarthy (2015), argued that the present public area pioneers are being approached to work with less assets and constantly discover better approaches to handle difficulties.

III. METHODOLOGY

Using the descriptive method of research, the researcher gathered reliable information and came up with a more precise conclusion that is useful in completing in the study. With the descriptive type of research, all essential information were gathered and facilitated to achieve the best possible results. Furthermore, the researcher thought that this method is the most suitable for this study because descriptive study is usually concerned with describing a population with respect to important variables with the major emphasis on establishing the relationship between the variables.

The respondents were derived from the stakeholders transacting at Bureau of Customs-Port of Batangas including but not limited to importers, exporters and customs brokers. From the population of 335 customs brokers, 450 importers and 29 exporters (as of October 2020), the researcher used Raosoft calculator at 5 percent margin of error and power probability of 0.95 to arrive at the sample size because it allows the researchers to sample the population with a desired degree of accuracy. It gives an idea of how large the sample size needs to ensure a reasonable accuracy of results. One hundred forty-four (144) importers, one hundred seven (107) customs brokers and eleven (11) exporters, a total of two hundred sixty-two (262) constituted the subjects of the study. They represented those who deal with BOC-POB and are willing to participate.

To gather information and data, the researcher used a survey questionnaire which is a consolidation of different concepts from various literatures regarding public service delivery. The questionnaire is composed of two parts. Part I included the profile of the respondents in terms of age, sex, highest educational attainment, civil status, number of years transacting in the port and type of business/transaction rendering in the port and Part II assessed the public service delivery among employees of Bureau of Customs- Port of Batangas in terms of managerial accountability, funding/management resources and leadership.

The researcher gathered pertinent information and facts from different books, articles, paper reviews, journals, electronic data and other studies from other researchers. The researcher utilized the available e-learning resources and databases since libraries of different schools and universities were still closed due to the general community quarantine which is still in effect and in order to come up with a research instrument and information which will contribute in the development of the paper. After the approval of the questionnaire, the researcher asked the permission of the Office of the District Collector of Port of Batangas on the distribution of questionnaire. The researcher distributed the questionnaire based on the computed number of respondents per stakeholder. The respondents, in their place of business, accomplished the survey questionnaire. Data were gathered and retrieved through face-to-face communication with the respondents and electronic means.

IV. RESULTS AND DISCUSSION

A. Profile of the Respondents

Table 1
Profile of the Respondents

Age bracket	Frequency	Percentage	Rank
20-24	61	23.3	2
25-29	45	17.2	4
30-34	58	22.1	3
35-39	65	24.8	1
40-44	16	6.1	5
45-49	7	2.7	6.5
50-54	7	2.7	6.5
55-59	0	0	9
60 and above	3	1.1	8
Total	262	100	
Sex	Frequency	Percentage	Rank
Male	190	72.5	1
Female	72	27.5	2
Total	262	100	
Highest Educational Attainment	Frequency	Percentage	Rank
College Degree	237	90.5	1
Master's Degree	25	9.5	2
Doctoral Degree	0	0	3
Total	262	100	
Type of stakeholder	Frequency	Percentage	Rank
Customs Broker	107	40.8	2
Importer	144	55	1
Exporter	11	4.2	3
Total	262	100	
Trainings/ Seminars attended	Frequency	Percentage	Rank
Technical	81	30.92	4
Quality	59	22.52	5
Skills	104	39.70	2
Professional	166	63.36	1
Team	97	37.02	3
Safety	42	16.03	6
Number of years transacting in the port	Frequency	Percentage	Rank
Less than three (3) years	115	43.9	1
Three (3) to five (5) years	79	30.2	2
Six (6) to Nine (9) years	45	17.2	3
Over ten (10) years	23	8.8	4
Total	262	100	
Type of business/transaction rendering in the port	Frequency	Percentage	Rank
Simple Transaction (1-3 Days Transaction Time)	104	39.7	2
Complex Transaction (4-7 Days Transaction Time)	126	48.1	1
Highly Technical Transaction (8-20 Days Transaction Time)	32	12.2	3
Total	262	100	

The profile of the respondents includes age, sex, highest educational attainment, type of stakeholder, trainings/ seminars attended, number of years transacting in the port and type of business/transaction in the port which are considered relevant in this study. They may influence the assessment of respondents on the public service delivery among employees in the Bureau of Customs-Port of Batangas. Table presented showed the frequency distribution,

percentage and rank of the respondents clustered according to identified profile.

It can be gleaned in the table that sixty-five (65) of the respondents which is equivalent to 24.8 percent belonged to the age bracket of 35- 39 years old. There were sixty-one (61) respondents or 23.3 percent identified in the age bracket of 20-24 years old based on the result. Out of two hundred sixty-two (262) respondents, fifty-eight (58) are in the age bracket of 30-34 years old or equivalent to 22.1 percent of the total identified respondents. In the result, the reason most number of respondents are in the age bracket of 20-39 is most of them are practicing their professions in the field of customs brokerage profession and even in the logistics industry. The result was supported by the study of Göbel, C. & T. Zwick (2012), that older workers today are healthier, better educated, and more computer savvy than in the past and, in terms of these basic characteristics, look very much like younger workers. In addition, they bring more to the job in terms of skills, experience, and professional contacts.

Table revealed that majority of the respondents were male with a total frequency of one hundred ninety (190) or 72.5 percent, while female respondents garnered a total frequency of seventy-two (72) which is equivalent to 27.5 percent. This suggests that most of the stakeholders transacting at the port are male which are being sent by different companies to perform documentary job requirements. From this standpoint, men seek out jobs that reinforce masculine traits and this would explain the predominance of men in helping profession. On the other hand, women would be expected to seek higher paying jobs with more authority to reinforce their sense of femininity. This was supported by the study of Catalina et al (2017) that the nature of the work outside the firm requires decisive-making activities, caring and nurturing as well as techniques which can be effectively done by the male.

The outcome of the data gathered showed dominance of college graduates representing two hundred thirty-seven (237) respondents with 90.5 percent among the two hundred sixty-two (262) respondents. It comprised the highest percentage and ranked first in the list of items. However, respondents who obtained post-graduate studies garnered a very little frequency of twenty-five (25) which is equivalent to 9.5 percent and no respondents answered for doctoral degree. Probably, these respondents who obtained their degree in college mostly customs brokers as seen in the result regarding type of stakeholder, are graduates of BS Customs Administration program, which is an industry requirement for a job entry level to become a declarant or brokerage firm employee. This could be attributed to the fact that graduates are expected to have commenced the practice of their profession either in the industry representing their clients before any government agencies; in the government as technical professionals occupying frontline to supervisory positions; or in the private sector in similar positions. The view of Joubert (2020), supported this scenario on obtaining bachelor's degree that used to be a way for students to stand out from others in a highly competitive job market. It was also noted the importance in today's world of start-up entrepreneurs and self-employed business owner of earning a college degree which is very important to their success in today's market.

It can be noted in the table that out of two hundred sixty-two (262) respondents, results revealed that majority of the stakeholders transacting at the Bureau of Customs-Port of Batangas are importers having a total frequency of one hundred forty four (144) or 55 percent. The dominance of importers from the total number of respondents based on the above result signifies that every country, including the Philippines, cannot be considered as self-sufficient, because all countries are determined to import. The findings were supported by the study of Buted et al. (2018). It was discussed in the said study that imports provide countries with access to goods and services from another nation. Without imports, a country would be limited to the goods and services within its own borders and since no country can be self-sufficient, every country is determined to import but as for everyone's knowledge,

importations have two sides, the positive and the negative.

It can be deduced in the table that majority of the stakeholders transacting in the Bureau of Customs-Port of Batangas clearly value and give importance in attending professional or legal training and seminars, because out of two hundred sixty-two (262) respondents, one hundred sixty-six (166) or 63.36 percent of them assess that they actually attended these kinds of seminars and trainings. It was defined by Silkey (2010), that the term professional training is a type of training required to be up to date in one's own professional field. The foregoing data in relation to the results revealed in the table that second highest number of stakeholders are customs brokers, meaning they are licensed professionals. Therefore, if they are licensed professionals, they need to adhere to the standards of Republic Act 10912 or the Continuing Professional Development Act of 2016.

It was also noted in the Professional Regulatory Board for Customs Brokers Resolution No.5 Series of 2017, specifically in Section 7, and it can be used as a support why professional trainings and seminars are prioritized by these respondents. Activities which are major areas of CPD activities for Customs Brokers are divided into four (4) areas that include (1) code of ethics for customs brokers and management, responsibility, standards of practice and other competencies, (2) all laws relating to customs and tariff including rules and regulations affecting the practice of customs brokers profession, (3) updates on international conventions, agreements and treaties on trade and (4) supply chain and logistics management.

A quick glance at the table shows that the bulk of the respondents were transacting at the Bureau of Customs-Port of Batangas for less than three (3) years garnering a total frequency of one hundred fifteen (115) or equivalent to 43.9 percent of the total respondents. Based on the results revealed in the table, majority of the respondents are Customs Brokers, and as licensed professionals after passing the Customs Brokers Licensure Examination, the entry level position for them is to pursue among others different career occupations like declarant, import tax specialist, logistics assistant and specialist, just like the nature of work in the Bureau of Customs.

The respondents' type of business transaction rendering in the port is also considered in this study. It can be noted in Table 10 that out of two hundred sixty two (262) respondents, one hundred twenty-six (126) of them or equivalent to 48.1 percent are transacting at the Bureau of Customs Port of Batangas with complex transactions. It was defined by the Joint Memorandum Circular No. 2019-001 or the Implementing Rules and Regulations of Republic Act No. 11032 otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 that the term complex transactions are applications and requests submitted by applicants or requesting parties of a government office which necessitate in the resolution of complicated issues by an officer or employee of said government office, such transactions to be determined by the office concerned.

B. Public Service Delivery among Employees in the Bureau of Customs Port of Batangas

Table 2
Assessment of the Respondents on the delivery of efficient public service in the BOC- Port of Batangas in terms of Managerial Accountability

	Indicators	WM	VI	Rank
1	Observe the overall principles of equity and fairness.	3.06	Agree	7.5
2.	Support the process of learning from mistakes and successes, ensuring that external views are taken into account.	3.10	Agree	5.5

3.	Uphold and apply the principles of equality and diversity and ensure fairness and openness to all sections of the community.	3.00	Agree	9
4.	Recognize the Bureau's responsibilities towards its wider communities, society, and the environment.	3.40	Agree	1
5.	Foster collaboration with other related agencies as well as with other organizations	3.16	Agree	5.5
6	Provide complaints and redress mechanism.	2.92	Agree	10
7	Produce several performance measures concerning the quality of services.	3.24	Agree	2.5
8	Place high emphasis on giving prompt assistance to resolve inquiries or complaints from the clients.	3.06	Agree	7.5
9	Give full and accurate accounts of their activities, and have in place governance and management arrangements suitable to address any concerns.	3.24	Agree	2.5
10	Communicate clear and positive vision and mission of the Bureau.	3.21	Agree	4
COMPOSITE MEAN		3.14	Agree	

Managerial Accountability. As the term suggests, it refers to governance in terms of the regime of laws, rules, judicial decisions, and administrative practices that constrain, prescribe, and enable.

It can be seen that they have their own perception in assessing which particular viewpoint of them are in the highest rank in terms of managerial accountability of Customs employees the provision of publicly supported goods and services. It cannot be denied that the importance of accountability in public service is vital to properly deliver all the provisions of information, as well as explanation and justification of actions, activities and choices of different concerns.

Statements/ indicators regarding managerial accountability of Bureau of Customs employees at Port of Batangas are all agreed by the stakeholders as depicted in Table 2 as implied by the composite mean of 3.14. This suggests that BOC employees are considering the arising need for public accountability in order to achieve the trusted relationship between the agency and the stakeholders. It is about BOC employees demonstrating its competence, reliability and honesty in a way that allows the public to judge the trustworthiness of the agency in using government fund and resources.

To justify the abovementioned claim, O'Neill (2013) observes that employees in government service should not necessarily strive for more trust everywhere, but instead, "intelligently placed trust" should be the goal, which requires "judging how trustworthy people are in particular respects". Public trust and confidence is built and maintained by the public sector demonstrating competence, reliability, and honesty.

As also portrayed in Table 2, it was agreed by stakeholders that employees of Bureau of Customs-Port of Batangas recognize the Bureau's responsibilities towards its wider communities, society and the environment based from the computed mean of 3.40. This suggests that Bureau of Customs employees require its stakeholders to be knowledgeable of public trends specifically those happening inside the Bureau and in order to deliver the capacity to act together toward the solutions.

In like manner, stakeholders transacting at the port agreed to the statement that BOC employees produce several performance measures concerning the quality of services and give full and accurate accounts of their activities and have in place governance and management arrangements suitable to address any concern from the computed mean of 3.24. "You cannot manage what you cannot measure", this adage greatly supported the claim above on the importance of producing performance measures concerning the quality of services. Because, through performance measures, it can identify and track progress against organizational goals, identify opportunities for improvement and compare performance against both internal and external standards.

In justifying the foregoing result, according to World Customs Organization (WCO) Research Paper No. 13, entitled “An Overview of Performance Measurement in Customs Administrations” published last April 2011, performance measurement is a contributory tool for successful modernization. The main underlying idea of performance measure is to help in decision making using data which is as objective as possible. Some Customs administrations have implemented performance measures because they are facing budget constraints. They are, thus, most interested in efficiency for instance the correlation between costs and results of Customs houses or technological means. This is why they are applying performance measures at the organizational level in order to drive their strategy of deploying human and material resources on the ground. Finally, this suggests that performance measure can be also a tool to fight against corruption since corrupt practices means weaker performance of customs functions.

Funding/ Management of Resources. This particular variable according to Khalil (2012) greatly plays an important role in assessing the efficient public service delivery of employees in the Bureau of Customs-Port of Batangas. Table 3 presents the self-assessment of stakeholders transacting at the port regarding the compliance of Customs employees regarding funding/ management of resources.

The calculated composite mean of 3.16 as revealed in Table 3, signifies that the assessment of stakeholders including customs brokers, importers and exporters transacting at Bureau of Customs-Port of Batangas regarding the public service delivery of Customs employees was agreed in terms of funding/management of resources. Therefore, in this parameter, Customs employees manage their various resources effectively. It also signifies that employees give importance to the basic principle in government service that public resources should be applied for the best possible public benefit. This is clearly evident in the Bureau of Customs-Port of Batangas’ rules, policies and procedures regarding their public service delivery. In can also be taken to include that Customs employees, based on the stakeholders’ assessment, have entered into and managed funding arrangements according to the principle of lawfulness, accountability, transparency, value for money, fairness and integrity.

Table 3
Assessment of the Respondents on the delivery of efficient public service in the BOC- Port of Batangas in terms of Funding/Management of Resources

Indicators		WM	VI	Rank
1	Have the materials and equipment needed for their job to deliver the best possible service to their stakeholders.	2.91	Agree	9
2.	Have the necessary information, training and equipment needed to ensure health and safety at work.	3.24	Agree	3
3.	Maintain detailed and up-to-date records for supplies, office equipment, for etc. for the use of the transacting public.	3.48	Agree	1.5
4.	Provide suitable workspace for their job requirements.	3.21	Agree	4
5.	Ensure that funds are used properly and appropriately in the manner approved by the authority.	2.83	Agree	10
6	Provide effective instructions for their online and system applications for various customs processes.	3.19	Agree	5
7	Act within the law, and meet their legal obligations.	3.48	Agree	1.5
8	Manage public resources with utmost integrity.	3.16	Agree	6
9	Use resources effectively, economically, and without waste in achieving their policies and end-user benefits.	3.07	Agree	7
10	Act in a way that is – and is seen to be – transparent.	3.03	Agree	8
COMPOSITE MEAN		3.16	Agree	

Stakeholders noted that Customs employees at Port of Batangas maintain detailed and up-to-date records for supplies and office equipment for the use of the transacting public and act within the law, and meet their legal obligations. This is attributed based on the result exhibited in Table 3 by garnering a total weighted mean of 3.48, being the highest among all the indicators for this parameter. The abovementioned result emphasizes the importance of good record keeping in a particular organization, and the significance of meeting the legal obligations to avoid experiencing serious problems in the future. This was supported by the study of Justus (2012) that most of the government, including the Philippines, has focused its attention on the need for the provision of better public services to its stakeholders. It primarily focuses on a more cost-effective and efficient public service system that guarantees cheaper, faster and more targeted services that is service delivery in a transparent, participatory and accountable manner.

Leadership. Table 4 presents the assessment of stakeholders on the public service delivery of Customs employees in terms of leadership.

The critical responsibility of BOC employees to good public governance/ public leadership, including good planning, efficiency, transparency and accountability were also assessed in this study and clearly exhibited in the preceding table. The calculated composite mean of 3.21 suggests that stakeholders including customs brokers, importers and exporters who assess the public service delivery of employees at Port of Batangas, agreed that these Customs employees are constantly improving their public service capability, productivity and innovation to meet stakeholders' expectations and rebuild trust in government. The result also signifies that Customs employees are properly equipped with skills and competencies, and explore options to develop mechanisms and incentives that can enhance and reinforce employees' abilities to lead innovation in doing their job as public leaders in international trade.

It can be gleaned in Table 4 that stakeholder-respondents agreed with a computed mean of 3.44, being the highest from all of the indicators for this parameter, that Customs employees strive to ensure that they are openly and honestly sharing the actions of organizational unit with others. The findings show that stakeholders value the organization leverage because as the saying goes, openness is a surefire path to better and faster innovation. At its core, collaboration involves joint work. It is undertaking something together with the understanding that working this way will produce superior results.

Table 4
Assessment of the Respondents on the delivery of efficient public service in the BOC- Port of Batangas in terms of Leadership

	Indicators	Weighted mean	VI	Rank
1	Justify and explain actions to stakeholders.	3.34	Agree	2
2.	Act in accordance with governmental rules and regulations.	3.27	Agree	6
3.	Connect with stakeholders actively.	3.03	Agree	9
4.	Encourage their colleagues to explain their actions to various stakeholders.	3.28	Agree	5
5.	Emphasize the importance of answering questions from clients.	3.09	Agree	8
6	Strive to ensure that they are openly and honestly sharing the actions of organizational unit with others.	3.44	Agree	1
7	Ensure that they accurately follow the rules and procedures.	3.29	Agree	4
8	Stimulate other colleagues to implement political decisions, even if that means additional responsibilities should be taken up.	3.12	Agree	7

9	Treat clients/ customers as individuals, support and encourage their development.	3.30	Agree	3
10	Practice the values they preach.	2.99	Agree	10
COMPOSITE MEAN		3.21	Agree	

Moreover, it is also demonstrated in Table 4 that based on the assessment of stakeholder-respondents, it was agreed by them that Customs employees justify and explain actions to stakeholders based on a calculated mean of 3.34. This result was similar to the fourth indicator of which stakeholders also agreed. Stakeholders believed that Customs employees encourage their colleagues to explain their actions to various stakeholders garnering a total weighted mean 3.28. This means that participatory planning is being practiced by employees of the Bureau because it requires the involvement of concerned stakeholders. This includes identifying public concerns and values and developing a broad consensus on planned initiatives. It is also about utilizing the vast amount of information and knowledge that stakeholders hold to find workable, efficient and sustainable solutions.

C. Significant differences on the stakeholders' assessment on the abovementioned variables when grouped according to profile variables.

As depicted in Table 5, managerial accountability and funding/ management of resources are variables that were found not to be significant based on the respondents' assessment when grouped according to their age. This inference is supported by the f-value of 1.31 and p-value of 0.25 for managerial accountability, f-value of 0.279 and p-value of 0.96 for funding/ management of resources. The aforementioned p-values were higher than the significant value of 0.05 which resulted to the acceptance of the null hypotheses. It can be noted that most of the respondents are in the age group of 20-39 based on data exhibited in Table 1. Nonetheless, the computed p-value of 0.023 and f-value of 2.37 for leadership signify that it is lower than 0.05 level of significance thereby rejecting the null hypothesis.

Table 5
Significant Difference on the stakeholders' assessment
when grouped according to profile variables

Difference in the Assessment in terms of Age				
Variables	p-values	Computed f-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.25	1.31	Failed to Reject	Not Significant
Funding/ Management of Resources	.96	0.279	Failed to Reject	Not Significant
Leadership	.023	2.37	Reject	Significant
Difference in the Assessment in terms of Sex				
Variables	p-values	Computed t-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.635	.475	Failed to Reject	Not Significant
Funding/ Management of Resources	.345	.00	Failed to Reject	Not Significant
Leadership	.167	.00	Failed to Reject	Not Significant
Difference in the Assessment in terms of Educational Attainment				
Managerial Accountability	.153	1.433	Failed to Reject	Not Significant
Funding/ Management of Resources	.413	0.82	Failed to Reject	Not Significant
Leadership	.513	0.655	Failed to Reject	Not Significant
Difference in the Assessment in terms of Type of Stakeholder				

Variables	p-values	Computed f-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.107	2.25	Failed to Reject	Not Significant
Funding/ Management of Resources	.33	1.114	Failed to Reject	Not Significant
Leadership	.000	14.931	Reject	Significant

Difference in the Assessment in terms of Trainings/Seminars				
Variables	p-values	Computed f-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.000	28.866	Reject	Significant
Funding/ Management of Resources	.000	7.897	Reject	Significant
Leadership	.000	4.891	Reject	Significant

Difference in the Assessment in terms of Number of Years Transacting at the Port				
Variables	p-values	Computed f-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.499	.792	Failed to Reject	Not Significant
Funding/ Management of Resources	.996	.022	Failed to Reject	Not Significant
Leadership	.36	1.076	Failed to Reject	Not Significant

Difference in the Assessment in terms of Type of business transaction rendering in the Port				
Variables	p-values	Computed f-values	Decision on Ho	Verbal Interpretation
Managerial Accountability	.17	1.783	Failed to Reject	Not Significant
Funding/ Management of Resources	.70	0.357	Failed to Reject	Not Significant
Leadership	.04	3.265	Reject	Significant

It means stakeholders' assessment regarding leadership shows significant difference when grouped according to age. The result entails that stakeholders' age has a particular bearing when they assess the leadership qualities of Customs employees regarding public service delivery. It simply means that because of the stakeholders age, they are guided with enough experiences to prove and assess the public service delivery of these Customs employees if they actually do good public governance including good planning, efficiency, transparency and accountability.

As represented in the table, p-values of .635, .345 and .167 for managerial accountability, funding/management of resources and leadership respectively are higher than 0.05 level of significance, therefore constitutes acceptance of the null hypothesis. This means that these three variables in assessing the public service delivery of employees of Bureau of Customs-Port of Batangas did not show any significant differences when grouped according to sex. The earlier result infers that stakeholders who answered the questionnaire to assess the public service delivery of Customs employees proved that regardless of their gender or sex, the respondents still share the same view as far as public service delivery of customs employees are concerned. Meaning, notwithstanding their gender, assessment may still be the same if their experience towards these customs employees service delivery is considered.

As clearly shown in Table 5, the responses on the three variables concerning public service delivery of employees did not show significant difference when grouped according to educational attainment. The computed p-value of .153 for managerial accountability, .413 for funding/ management of resources and .513 for leadership is higher than 0.05 level of confidence. Thus, stakeholders' self-assessment on public service delivery with respect to the abovementioned variables did not vary significantly when grouped according to their educational attainment. This resulted to the acceptance of the null hypothesis. Customs brokers, importers, and exporters, regardless of their educational attainment realized that in assessing Customs employees regarding their service delivery, it should be taken to include that when persons are engaged in a government service, they should possess the highest

possible standard of accountability and even leadership irrespective to client's educational attainment.

As indicated table 5, results revealed that the stakeholders' assessment regarding public service delivery of Customs employees in terms of managerial accountability and funding/management of resources were found not to be significant when grouped according to type of stakeholder. It was evident based on the computed p-value of .107 and .33 for managerial accountability and funding/ management of resources respectively. This implies that the obtained p-values were higher than 0.05 level of significance which suggests the acceptance of the null hypothesis. To support the foregoing scenario, it can be deduced in Table 1 on the distribution of respondents in terms of type of stakeholder, that most of the respondents are importers. However, based on the result revealed in 5, it does not vary the perspective of who are the stakeholder-respondents when assessing the delivery of public service in terms of managerial accountability and funding/ management of resources. In contrary to the above discussion, it was clearly exhibited in Table 5 that from the three (3) parameters used to assess the public service delivery of Customs employees, only leadership is found to be significant when grouped according to type of stakeholder. This is evident on the computed p-value of .000 which is lower than 0.05 level of significance and thereby suggests the rejection of the null hypothesis. Probably, stakeholders who are mostly importers and customs brokers are expecting of the leadership of customs employees regarding their service delivery. It cannot be denied that in an agency like the Bureau of Customs blemished with corruption, inefficiency, and ineffectiveness, restoring trust is primordial thereby great leadership from its officials and employees should be considered.

A quick glance at the table result points out that the assessment of the stakeholders on the public service delivery of Customs employees in terms of managerial accountability, funding/management of resources and leadership were all found to be significant when grouped according to trainings/ seminars attended based on the computed value of .000. for all of the variables. This means that the obtained p-values were lower than 0.05 level of significance which suggests the rejection of the null hypothesis. Surprisingly, it is the only parameter from this study that all the variables are found to be significant when grouped to a particular demographic profile. The result above simply means that most of the respondents who claimed that they actually attended professional or legal trainings and seminars which is clearly exhibited in Table 1, are properly equipped with enough knowledge to assess the service delivery offered by Customs employees. Also, stakeholders are updated regarding their profession and nature of work.

As in the case of the previous tables, result in Table 5 points out that the assessment of stakeholders on the public service delivery of employees in terms of managerial accountability, funding/ management of resources and leadership did not show any significant difference when grouped according to number of years transacting at the port. The assessment on managerial accountability, funding/management of resources and leadership did not show significant differences since the obtained p-values of all the variables were higher than 0.05 level of significance which suggests the acceptance of the null hypothesis. The above scenario can be discussed in relation to the result presented in table 1 on the distribution of respondents in terms of their number of years transacting in the port. The result shows that most of the respondents are transacting at the port less than three (3) years. But, the result provided in table 5 simply means that it did not show any relevance in the assessment of public service delivery among Customs employees when it was grouped according to number of years transacting in the port. This suggests that, whether a particular stakeholder is transacting even in short period of time, the delivery of public service of Customs employees remain constant even if the stakeholder is transacting for a longer period.

As can be deduced from the table, stakeholders' assessment regarding public service

delivery of Customs employees in terms of managerial accountability and funding/ management of resources revealed not to be significant when grouped according to type of business transaction rendering in the port. This finding was supported by the computed p-value of .17 and f-value of 1.783 for managerial accountability, while the computed p-value of .70 and f-value 0.357 for funding/ and management of resources. The aforementioned p-values were higher than the significant value of 0.05 which resulted to the acceptance of the null hypothesis. This suggests that whether stakeholders' business transaction at the port is simple, complex or even highly technical, it does not affect the assessment of public service delivery in terms of managerial accountability and funding/ management of resources. On the other hand, the stakeholders assessment on the public service delivery of Customs employees in terms of leadership were found to be significant since it was lower than the significant value of 0.05 thereby rejecting the null hypothesis. Therefore, it infers that the public service delivery of customs employees when grouped according to type of business transaction of a stakeholder, whether it is simple (or those transactions that require 1-3 days transaction time, complex (or those transactions that require 4-7 days) and highly technical (8-20 days) have a bearing or assessment is considered relevant. To justify, it can be noted that these kind of transactions, from simple to highly technical require an intensive decision making and involve ministerial functions of BOC officials.

V. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

1. Majority of the respondents are in the age bracket of 35-39 ; male ; highest educational attainment is college ; importers ; attended professional trainings/ seminar ; less than three (3) years transacting at the port and with complex transactions. Managerial accountability, funding/ management of resources and leadership were agreed by the stakeholders according to their assessment that these variables are being practiced by Customs employees in the delivery of public service.
2. It was found out in the stakeholders' assessment that sex, educational attainment and number of years transacting at the port were not significant to all variables. However, age, type of stakeholder, and type of business transaction rendering in the port was significant only in term of leadership.
3. And lastly, trainings/seminars attended is the only demographic profile which is significant to all the variables. The researcher proposed a plan of activities based on the result of the study which consists of the areas concerned, findings, objective/s, persons involved and expected outcomes which may improve the delivery of service at Bureau of Customs- Port of Batangas.

Recommendation

1. The Bureau of Customs – Port of Batangas, aside from reaching revenue collection targets, may also focus on meeting customer expectations and delivering customer satisfaction so that more attention can be served to the customer through adding measures of efficiency.
2. It is highly recommended that technological advancements be sustainable and employees are provided with the right tools and equipment so they can perform their duties efficiently and on time. As the agency transitions from one administration to another, each Commissioner wants a legacy of his/her own- hence scrapping the efforts from previous management. The leaders may prioritize ease of doing business and restoring public trust.
3. Alongside revenue collection, trade facilitation should also be of utmost importance. Offer goals that are achievable.

4. Also, provide clear direction to supervisors and employees to help clarify expectations. This will help to increase BOC employees' productivity, as they will have a clear focus and clear goals.
5. For BOC employees may pursue graduate studies in order to gain more in-depth understanding of specialty and career focus.
6. For future researchers, further study with a different locale and variables is recommended.

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About the Author

Harren James S. Bautista is a Licensed Customs Broker, Licensed Professional Teacher, and college professor. He is the current Program Chairperson of the Customs Administration Department and head of the School Community Extension Office of Lemery Colleges, Inc., Philippines. His research interest focused on public policy formulation, international trade and educational management. He took BS Customs Administration at Batangas State University, Philippines. He got his master's degree in Public Administration at the Lipa City Colleges, Philippines. Currently, he is taking up Doctor of Philosophy in Public Administration at the University of Batangas, Philippines.