

Compliance Of The Bureau Of Customs Code Of Conduct: Impact On Customers' Satisfaction And Service Quality

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Abstract

This study investigates the compliance of the Bureau of Customs (BOC) Port of Aparri with its Function-Specific Code of Conduct (CMO No. 25-2010) and its impact on customer satisfaction among customs brokers. A descriptive-correlational research design was employed, utilizing total enumeration of 38 customs brokers registered under the Chamber of Customs Brokers Inc. Northern Luzon chapter and 10 customs officials holding operational functions at the BOC Port of Aparri. Data were gathered using structured questionnaires, adapting the BOC Function-Specific Code of Conduct (CMO 25-2010) to measure compliance and OCOM Memo No. 47-2023 for customer satisfaction on service quality. Statistical tools included weighted mean for compliance and satisfaction levels, T-test to assess differences in compliance perceptions between groups, and ranking for challenges encountered by brokers. The findings reveal a notable perceptual gap, Bureau of Customs officials at the Port of Aparri generally assess themselves as highly compliant with the Code of Conduct, whereas customs brokers hold a less favorable view, particularly regarding public accountability, transparency, resistance to external pressures, and policies on gifts. This disparity significantly impacts customer satisfaction and perceived service quality. The study also determined that demographic and professional factors of customs brokers, such as age, sex, position, years of experience, type of transaction, and port location, significantly influence their perception of BOC's compliance and their overall satisfaction, particularly concerning service dimensions like cost, integrity, processing efficiency, and responsiveness. The challenges identified by customs brokers, including technical issues, corruption, and inefficient processes, highlight critical areas for improvement in BOC's compliance enforcement and service delivery. These issues underscore the need for the BOC to align internal perceptions with external realities to foster greater trust and satisfaction among stakeholders.

Keywords: *Function-Specific Code of Conduct, Satisfaction, Service Quality, Customs, Port*

Introduction

Global trade facilitation and border security are heavily dependent on the institutional integrity of customs administrations. Because these agencies hold immense discretionary power and handle high financial volumes, they are highly vulnerable to institutional corruption, which compromises national security, distorts market competition, and erodes public trust. In the Philippines, the Bureau of Customs (BOC) has attempted to combat these vulnerabilities through a strict regulatory triad: *Customs Memorandum Order (CMO) No. 25-2010* (establishing internal function-specific ethical standards), *Anti-Red Tape Authority (ARTA) Memorandum Circular No. 2022-05* (mandating zero-contact policies and efficient timelines), and *OCOM Memorandum No. 47-2023* (enforcing automated systems and transparency).

Despite this robust policy matrix, a persistent disconnect remains between formal policy design and public perception. The BOC continues to face deeply entrenched public distrust and systemic vulnerabilities—such as the massive 2019 steel smuggling investigation—driven by weak institutional oversight, excessive administrative discretion, and a paternalistic organizational culture that often prioritizes personal networks over transparent public service (Kasim 2019; Siason 2019). Conversely, contemporary public administration literature consistently validates the transformative power of organizational ethics on client outcomes. Othman (2022) demonstrates that the work ethics of employees significantly dictate service quality and customer satisfaction by fostering institutional trust, fairness, respect, and reliability during stakeholder interactions. When public or corporate sector employees consistently display ethical behaviors—such as accountability, honesty, and professional responsibility—they cultivate resilient relationships with stakeholders, which directly enhances institutional legitimacy and client loyalty. Industry analyses similarly confirm that organizations investing in robust ethics training and active compliance frameworks experience measurable advancements in brand reputation, consumer trust, and objective service quality metrics (PSICO, 2024).

Thus, this study aimed to outline three specific objectives. First, it seeks to assess the level of compliance of the Bureau of Customs at the Port of Aparri with the ethical and operational standards outlined in CMO No. 25-2010, ARTA MC No. 2022-05, and OCOM Memorandum No. 47-2023, as perceived symmetrically by internal customs officials and external customs brokers. Second, it intends to analyze the direct influence of this perceived compliance level on objective service quality and external customer satisfaction within the district. Third, by identifying specific areas of alignment or divergence between regulatory mandates and actual field practices, this study aims to provide data-driven insights and localized policy recommendations to assist the Bureau of Customs in optimizing its compliance review mechanisms, refining anti-red tape protocols, and building sustainable institutional trust.

RESEARCH METHODOLOGY

This section presents the research methodology adopted in the study, outlining the design, respondents, instruments, and procedures employed. It provides the foundation for ensuring the validity and reliability of the investigation on Compliance of the Bureau of Customs Code of Conduct and customers' satisfaction on service quality.

Research Design

For this study to assess the level of compliance of the Bureau of Customs at the Port of Aparri with the ethical and operational standards outlined in Customs Memorandum Order No. 25-2010, and to analyze the direct influence of this perceived compliance level on objective service quality and external customer satisfaction within the district as outlined in the Anti-Red Tape Authority Memorandum Circular No. 2022-05, and OCOM Memorandum No. 47-2023, as perceived by internal customs officials and external customs brokers this study utilized a descriptive comparative-correlational research design.

Respondents of the study

This study's respondents comprise two key groups: first, thirty-eight (38) Customs Brokers registered under Chamber of Customs Brokers Inc. Northern Luzon chapter who are transacting with Bureau of Customs Port of Aparri, and second, ten (10) Customs officials holding customs operation positions at the BOC Port of Aparri and its designated sub-port(s). The study made use of total enumeration. Thus, the total number of respondents are 48.

Data gathering tool

To obtain the data needed to meet the main objective of this study, the researcher used a structured questionnaire. The questionnaire composed of three (3) parts: (1) Assessment of the respondents on the level of compliance of Bureau of Customs towards the (BOC) Function-Specific Code of Conduct (CMO No. 25-2010) using a 4-point scale (Strongly Agree to Strong Disagree), (2) assessment of the respondents on the customer level of satisfaction on the service quality of Bureau of Customs using a 5-point scale (Excellent to Poor), and (3) problems or challenges faced by customs brokers conducting transactions at the Bureau of Customs.

Data gathering procedure

Following ethical clearance, structured questionnaires were administered to respondents to collect quantitative data on level of compliance, customer's level of satisfaction, and challenges. Data integration was performed during analysis, after which an action plan was developed based on empirical findings.

Statistical tool

The data to be collected were statistically treated using the following methods: to identify the level of compliance of the respondents towards Bureau of Customs (BOC) Function-Specific

Code of Conduct (CMO No. 25-2010) and level of customer satisfaction on service quality of the Bureau, a weighted mean was utilized, T-Test was utilized for the Test of difference between the assessment of two group of respondents on the level of compliance of the Bureau of Customs Code of Conduct, and Ranking was utilized to identify the challenges encountered by the customs brokers.

RESULT AND DISCUSSION

This section presents the results of the study and provides an in-depth discussion of the findings in relation to the research objectives.

Table 1. Assessment of the Two Groups of Respondents on Level of Compliance of Bureau of Customs to Bureau of Customs Code of Conduct

Code of Conduct	Customs Brokers		Customs Official	
	Mean	DI	Mean	DI
Public Accountability	3.08	Agree	3.86	Strongly Agree
Transparency of Policies; Information Dissemination	3.14	Agree	3.86	Strongly Agree
Confidentiality of Information and Documents	3.28	Strongly Agree	3.88	Strongly Agree
Safekeeping of Documents and Evidence	3.26	Strongly Agree	3.86	Strongly Agree
Political, Social and Other Pressures	2.81	Agree	3.80	Strongly Agree
Nepotism	2.99	Agree	3.80	Strongly Agree
Public/Work Relations	3.16	Agree	3.90	Strongly Agree
Conflict of Interest	2.81	Agree	3.84	Strongly Agree
Practice of Profession	3.06	Agree	3.94	Strongly Agree
Policy on Gifts	2.44	Disagree	3.72	Strongly Agree
Whistle Blowing	2.86	Agree	3.76	Strongly Agree
Use of Workstation; Computers; Other Office Equipment	3.36	Strongly Agree	3.82	Strongly Agree

The results indicate the Customs brokers external assessment to the Bureau of Customs (BOC) officials in the Port of Aparri as generally compliant with the Code of Conduct. As it presented in the findings, BOC officials are compliant with public accountability standards, which suggests a perception that while legal compliance is present, there might be instances where officials' lifestyles do not fully align with public expectations of modesty, potentially affecting public confidence (Abante, 2019). Furthermore, customs brokers also generally agree that BOC officials are transparent, indicating that while information sharing is generally seen as effective, there is room for improvement in transparency related to procurement processes (Time release study, Philippine Bureau of Customs, 2019). The strong agreement also emanates in the findings that BOC officials comply with confidentiality protocols, indicating a general belief

among stakeholders that officials are diligent in safeguarding sensitive data (BOC Time Release Study, 2019). Additionally, customs brokers show a strong sentiment that BOC officials properly handle and safeguard documents, suggesting overall diligence in safekeeping, but with a slight perceived gap in disposal adherence (C.M.J Villanueva, et.al, 2015). Conversely, customs brokers generally agree that BOC officials comply with resisting external pressures, indicating a general belief in compliance but with a noted concern regarding favoritism, suggesting this area needs improvement (Benedicto & Caelian, 2024). They also generally agree that BOC officials comply with anti-nepotism provisions, implying that while overall agreement exists, this specific legal understanding could be an area for reinforcement (Port Call Asia, 2017). For public/work relations, customs brokers show a positive perception, indicating a general belief among brokers that BOC officials maintain fairness (Kohei Suzuki, 2020). On conflict of interest, their perception is generally positive, though suggesting a slight concern in this area (Abante, 2019). Customs brokers' perception on the practice of profession in the BOC code of conduct is also generally positive (Benedicto & Caelian, 2024). In stark contrast, their perception on the policy on gifts is significantly negative, which aligns with historical concerns regarding corruption in the BOC (Kenneth Isaiah Ibasco Abante, 2019). Regarding the whistleblowing policy of the Bureau, their perception is generally positive, suggesting a perceived hesitation or lack of awareness among the cohort (Imam Wahyudi et al., 2023). Lastly, customs brokers hold a highly positive perception towards the use of workstations, computers, and other office equipment (Arcilla et.al 2023).

On the other hand, Customs officials self-assess their compliance regarding public accountability as strongly agree, an internal perception that aligns with the BOC's stated commitment to integrity and regular internal assessments (Nidia Putri Kusumawardhani and Jenny Puno Diokno (World Customs Journal, 16(1), 135–144, 2022). They also self-assess their compliance in transparency as strongly agree, suggesting that officials believe their efforts in modernization and digitalization are effective in enhancing transparency (Alcedo 2015). Officials strongly agree with their compliance in maintaining confidentiality, indicating a strong commitment to protecting the institution's reputation (Kenneth Isaiah Ibasco Abante, 2019). They also strongly agree with their compliance in safekeeping documents and evidence, reflecting a strong commitment to these administrative practices (Mayer Brown Consulting 2019). Regarding external influences, customs officials strongly agree with their compliance in resisting external pressures, suggesting a strong internal belief in their ability to remain independent (October 2024, The Daily Chronicle and BOC website). They also strongly agree with their compliance regarding nepotism across all statements, indicating a consistent and strong internal commitment to principles that counter nepotism, including adherence to Civil Service Law, understanding anti-nepotism prohibitions, upholding meritocracy, and maintaining professionalism (Juan Felipe Riaño, 2021). For public/work relations, customs officials' self-assessment is overwhelmingly positive, showing a consistent strong agreement across all aspects. This signals that officials perceive themselves as consistently exhibiting professionalism, courtesy, impartiality, and adherence to high ethical standards (Abante, 2019). Their self-assessment regarding conflict of interest is highly positive, as officials strongly believe they consistently avoid conflicts of interest and refrain from engaging in financial transactions with regulated parties (BOC Annual Report 2024). On the practice of profession, their self-assessment is similarly highly positive, with officials strongly affirming that they refrain from using

professional skills for personal gain and avoid business activities leading to conflicts of interest (Benedicto & Caelian, 2024). Furthermore, their stance on the policy on gifts is assessed as highly positive (BOC Integrity Action Plan, 2025). Finally, customs officials' self-assessments regarding both the whistleblowing policy (Batalla, 2024) and the proper use of workstations, computers, and other office equipment are highly positive (Valeriu Deciu, 2020).

Table 2. Level of satisfaction of the Customs Brokers as to the service quality delivery of Bureau of Customs Port of Aparri

Service Quality	Customs Broker	
	Mean	DI
Access and Facilities	3.67	Very satisfactory
Assurance	3.46	Very satisfactory
Communication	3.52	Very satisfactory
Cost	3.17	Satisfactory
Integrity	3.15	Satisfactory
Outcome	3.37	Satisfactory
Reliability	3.44	Very satisfactory
Responsiveness	3.17	Satisfactory

The customs brokers at the Bureau of Customs Port of Aparri are satisfied with the service quality delivery in terms of Access and Facilities, suggesting a generally positive perception of the physical environment and the ease of interacting with the BOC's systems and services. These findings are consistent with the annual Client Satisfaction Measurement (CSM) conducted by the Bureau of Customs. According to the 2023 annual report, the BOC's overall customer satisfaction rating improved from 4.81 in 2022 to 4.91 in 2023 on a 5-point scale. This rating covers eight service quality dimensions, including Access and Facilities (HCSM Report of BOC, 2023). The BOC also plans continuous improvement actions, as it has integrated the Citizen/Client Satisfaction Survey into their Customs Client Profile System (CCPS) to enable stakeholders to provide feedback on every transaction or service, which supports ongoing monitoring of customer satisfaction including access and facilities.

Customs Brokers, on average, are generally satisfied with the Assurance aspect of service quality at the Port of Aparri, suggesting that the Bureau of Customs (BOC) is largely succeeding in instilling confidence and trust in its clients through its personnel and handling of goods and documents. The Bureau of Customs regularly measures and reports on customer satisfaction, including the Assurance aspect of service quality, through annual surveys and specific studies, showing continuous improvement and commitment to stakeholder feedback ((HCSM Report of BOC, 2023). A specific study on the Customer Care Center (CCC) of the BOC-Port of Manila assessed service quality and customer satisfaction, including Assurance. The study found that service quality in terms of Assurance was rated very high, and customers were highly satisfied with the services provided (Cuevas and Tamayo, 2024).

The findings for communication indicate that the customs brokers generally have a positive experience with how the Bureau of Customs Port of Aparri communicates, which is a key factor in facilitating trade and ensuring smooth operations. The Bureau of Customs conducted a Client Satisfaction Measurement (CSM) survey throughout 2023, which assessed customer satisfaction across eight service quality dimensions, including communication. The survey covered multiple central offices and collection districts. The overall customer satisfaction rating improved from 4.81 in 2022 to 4.91 in 2023 on a 5-point scale, indicating a high level of satisfaction with BOC services, including communication (HCSM Report of BOC, 2023).

The Port of Aparri performs satisfactorily in terms of cost, which indicates that Customs Brokers express satisfaction regarding the cost-related aspects of service quality delivery at the Bureau of Customs Port of Aparri. The Bureau of Customs conducts an annual Client Satisfaction Measurement (CSM) survey covering various service quality dimensions. The 2023 report shows an improvement in customer satisfaction ratings from 4.81 in 2022 to 4.91 in 2023 on a 5-point scale, reflecting high satisfaction with the services provided across multiple BOC groups and collection districts. The CSM survey includes a comprehensive assessment of service quality dimensions such as responsiveness, reliability, communication, costs, assurance, and others, indicating that cost is one of the evaluated factors (HCSM Report of BOC, 2023).

Further, the findings indicate that Customs Brokers perceive the Bureau of Customs' service quality in terms of integrity as satisfactory, suggesting that while there might be room for improvement, the brokers are, on average, reasonably content with the BOC's efforts in this area. These findings are also evident in some of reports from the Bureau of Customs (BOC). The Bureau of Customs conducts a Client Satisfaction Measurement (CSM) for instance conducted annually specifically in 2023 annual report. The CSM survey is implemented in compliance with the Anti-Red Tape Authority (ARTA) Memorandum Circulars, which include integrity as one of the service quality dimensions assessed. The 2023 survey showed an improvement in overall customer satisfaction ratings, with a 4.91 rating out of 5, indicating very high satisfaction. This is consistent with the OECD Survey on Drivers of Trust (2024), which notes that stakeholders frequently distinguish between institutional integrity rules and the perceived consistency of frontline procedural fairness.

The findings suggest that the BOC Port of Aparri is performing adequately in serving customs brokers, reflecting a generally competent and acceptable level of service. A general trend of satisfactory performance across various ports and a continuous drive towards digitalization and efficiency improvements are areas where the Port of Aparri can further enhance its service delivery. In 2023, the BOC implemented the Harmonized Client Satisfaction Measurement (HCSM) survey from January to December, covering multiple central office groups and collection districts nationwide.

The findings indicate that customs brokers perceive the Bureau of Customs Port of Aparri as providing a satisfactory level of service quality in terms of Reliability. The findings of this study are with the broader efforts and reported successes of the Bureau of Customs in improving its service quality. BOC's HCSM Annual Report for 2023 for instance, this report shows that for

the entire BOC, Reliability was rated highly in which BOC generally improved its overall customer satisfaction rating to 4.91 in 2023. The finding for Reliability aligns with recent evaluations of Philippine regulatory environments, which show positive trends in modernized public service delivery (Libunao, 2025).

The findings suggest that on average, customs brokers find the BOC Port of Aparri to be adequately responsive. This finding is consistent with the broader agency-wide efforts to digitalize processes, improve service delivery, and enhance overall customer satisfaction (HCSM Annual Report for 2023). In public and regulatory environments, responsiveness is routinely found to be one of the heaviest statistical predictors of overall user satisfaction. Even when a public agency receives a satisfactory rating, the granular feedback regarding inquiry handling and problem-solving determines whether stakeholders truly trust the system (Mosimanegape et al., 2020).

Table 3. Test of difference between the assessment of two group of respondents on the level of compliance of the Bureau of Customs Code of Conduct

	Mean	SD	t-value	P-value	Interpretation
Customs Broker	3.01	0.64	-10.21	.000	Significant
Customs Officials	3.84	0.34			

This research found a statistically significant difference in how customs brokers and customs officials assess the level of compliance with the Bureau of Customs Code of Conduct at the Port of Aparri. Specifically, customs brokers rated the Bureau of Customs' compliance with its Code of Conduct significantly lower than customs officials did their own compliance. This is supported by a t-value of -10.209 and a p-value of .000, which is less than the alpha level of .05, leading to the rejection of the null hypothesis. This is congruent on different research studies indicate that internal agency officials frequently demonstrate in-group bias, evaluating their own operational compliance significantly higher to protect institutional reputation or due to social desirability factors (Vandenabeele, 2024). Conversely, external practitioners are heavily influenced by reputational inertia, where legacy institutional scandals and historical public perceptions of corruption cast a long shadow over modern compliance efforts, leaving external users highly skeptical of actual progress (Teodoro & An, 2021).

Table 4. Problems or challenges encountered by the respondent customs brokers

Category	Frequency	Percentage	Rank
Complex and Ever-Changing Regulations	19	10.86	4
Inefficient Bureaucratic Processes	23	13.14	3
Subjectivity in Valuation and Classification	13	7.43	6
Corruption and Bribery	26	14.86	2
Lack of Transparency	15	8.57	5
Technical Issues with Customs Systems	28	16.00	1
Insufficient Staffing	12	6.86	7
Physical Examination Delays	12	6.86	7
High Customs Duties and Taxes	10	5.71	8
Limited Access to Information and Assistance	15	8.57	5
Discourteous Staff	2	1.14	9

The table shows the different challenges faced by customs brokers in this study in transacting with the bureau. The Technical Issues with Customs Systems (16.00%) is rank 1st, the respondents frequently mentioning that the electronic systems used for declarations, processing, and communication are frequently experiencing glitches, downtime, or are simply not user-friendly. 2nd in rank is Corruption and Bribery (14.86%), indicating that customs brokers at the Port of Aparri, like in other ports, face pressure or expectations for illicit payments to expedite processes or resolve issues. This erodes trust, creates an uneven playing field, and ultimately undermines the integrity of customs operations. In 3rd rank is Inefficient Bureaucratic Processes (13.14%), this points to cumbersome, redundant, or overly complex procedures within the BOC at Aparri. Even with digital systems, if the underlying processes are inefficient, it leads to delays and increased operational costs for brokers. Complex and Ever-Changing Regulations (10.86%) is in Rank 4, according to the respondents, customs regulations are inherently complex. Lack of Transparency (8.57%) is in Rank 5 tied up with Limited Access to Information and Assistance (8.57%), the respondents frequently mentioning in their responses that they find it difficult to obtain clear information on procedures, valuations, or the status of their shipments. Struggle to get timely and accurate answers to their queries or find the necessary resources to navigate customs procedures. Problem in Subjectivity in Valuation and Classification (7.43%) is Rank 6, the assessment of duties and taxes on imported goods at the Port of Aparri is inconsistent or open to varied interpretations by customs personnel. Challenged in Insufficient Staffing (6.86%) and Physical Examination Delays (6.86%) are Rank 7. While on the problem High Customs Duties and Taxes (5.71%) is in Rank 8 and Discourteous Staff (1.14%) is Rank 9.

**Table 9. 8. Proposed plan of action to improve the Bureau of Customs service quality.
BOC V.2 – PROJECT CORE (Conduct Optimization and Reform for Efficiency)**

This proposed action plan the project C.O.R.E.is therefore designed as a comprehensive and targeted response to these identified challenges. It aims to not only mitigate immediate operational frustrations but also to foster a culture of efficiency, transparency, accountability, and user-centricity within the Bureau. By systematically tackling the root causes of these challenges, the plan seeks to modernize customs procedures, enhance stakeholder confidence, promote ethical conduct, and ultimately elevate the overall service quality of the Bureau of Customs, leading to more efficient trade facilitation and sustained economic growth for the Philippines.

SPECIFIC OBJECTIVE	STRATEGIES AND ACTIVITIES	TARGET OUTPUT	PERSONS RESPONSIBLE	EVIDENCES
C – conduct Optimization To enhance ethical and governance practices among customs officials of Bureau of Customs port of Aparri to further improving of transparency in operations. Reinforce ethical standards and code of conduct within the Bureau to reduce corruption and promote professionalism and courtesy.	Conduct mandatory, interactive refresher workshops on the BOC Code of Conduct and Anti-Graft	100% personnel compliance training attendance. Increased integrity within the Bureau of Customs and reduced instances of corrupt practices. Publicly available performance dashboards, documented appeal process adherence, positive media coverage. Training completion rates, positive feedback ratings from brokers, reduced number of complaints regarding staff	Internal Administration Group (IAG)	Training Certificates & Attendance Sheets Feedback surveys from brokers, fewer re-assessments, online portal usage statistics. Number of reported and investigated corruption cases, disciplinary actions taken, public perception surveys on customs integrity.

		demeanor. Publicly available performance dashboards, documented appeal process adherence, positive media coverage.		
O - Operational Efficiency Revisit different customs procedures, streamlining Bureaucratic processes, address systemic delays and address insufficient staffing.	Inefficient Bureaucratic Processes ➤ Map out current customs clearance processes to identify bottlenecks and redundant steps. Implement a phased approach to digitize and automate key processes (e.g., permit applications, document submission). Technical Issues with Customs Systems ➤ Conduct regular maintenance and upgrades of the Electronic-to-Mobile (E2M)	Faster clearance times and reduced paperwork for brokers, Minimized system downtime and prompt resolution of technical issues. Significant reduction in the frequency and duration of physical examination. Adequate and well-trained personnel to handle customs operations efficiently. Brokers have easy access to accurate information and timely assistance.	Concerned Customs offices	Average clearance time reports, reduction in physical document submissions, broker satisfaction surveys. System uptime reports, technical support response times, broker feedback on system reliability. Reduced physical examination rates, average examination duration, throughput of non-intrusive inspection equipment. Staffing reports,

	system and other IT infrastructure . Establish a 24/7 technical support hotline/online chat for brokers. Physical Examination Delays ➤ Implement risk-based inspection protocols to reduce the number of physical examinations . Invest in non-intrusive inspection technology (e.g., x-ray scanners). Insufficient Staffing ➤ Conduct a staffing needs assessment across all customs offices. Implement a recruitment plan to fill critical vacancies and provide ongoing training for existing staff Limited Access to Information and			training completion rates, improved processing times attributed to sufficient staffing. Website analytics for knowledge base usage, positive feedback on help desk services, reduced need for in-person inquiries.
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	Assistance ➤ Develop a comprehensive, user-friendly online knowledge base and FAQ section. Designate specific help desks or contact points for brokers at each customs port.			
R – Reforming Institutional Systems: Directly targets the QMS upgrade and policy frameworks. Streamline, digitize, and standardize customs clearance procedures to directly improve stakeholder satisfaction levels.	Conduct a comprehensive QMS-mapped process audit of cargo clearance and technical assessment procedures to eliminate redundant bottlenecks across all ports. Establish standardized Service Level Agreements (SLAs) for document review and clearance turnarounds across all ports.	20% reduction in average cargo release times across major ports. 100% of standard clearance workflows migrated to digitized/paperless environments. Published, updated Customs QMS Citizen's Charter detailing Service Level Agreements (SLAs) commitments.	Internal Administration Group or any concerned customs officials	Time Release Study (TRS) reports. System logs showing automated processing volume. Approved and issued QMS Citizen's Charter memoranda.

E- Excellence in Service Delivery To deliver Elevated Service Quality and objectivity in customs evaluation.	To strengthen digital database for reference values aligned with international standards. To update and maintain automated cross-matching of goods classification using standardized Tariff codes.	Grievance resolution tracking rate sustained at $\geq 95\%$ within prescribed timelines.	Import Assessment Division or concerned customs officer	Appeals/D ispute Resolution Tracking Sheets
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CONCLUSION

The alignment between code of conducts and public service delivery remains a cornerstone for effective trade facilitation and border governance. This study evaluates the compliance of the Bureau of Customs (BOC) with its ethical standards and measures its direct consequences on external stakeholders' service perceptions. The study concludes a critical perceptual disconnect between internal and external stakeholders regarding the Bureau of Customs (BOC) Code of Conduct compliance and its subsequent impact on service quality. While customs officials consistently evaluate their own ethical compliance as exceptionally high, customs brokers rate this adherence significantly lower—particularly highlighting a severe negative perception of gift policies, systemic corruption, and vulnerability to external pressures. This gap in ethical perception directly mirrors the brokers' lower satisfaction with core service quality dimensions such as processing efficiency, responsiveness, integrity, and cost, which are further aggravated by operational hurdles like system glitches and bureaucratic delays. Therefore, bridging this institutional divide and upgrading customer satisfaction from "satisfactory" to "very satisfied" requires the BOC to transcend mere internal policy compliance and actively implement localized, transparent reforms that address systemic operational inefficiencies and ethical vulnerabilities.

RECOMMENDATIONS

The following recommendations are proposed based on the findings and conclusions detailed in this research:

Bureau of Customs of Port of Aparri. The Bureau may revisit and enhance its organizational policy regarding on their code of conduct practices to further enhance their quality of services. They may adopt the proposed action plan on this study based from the identified problems and concerns from the customs brokers who participated in this study.

Customs Brokers. The customs broker may continue to give timely feedback on every transaction they have in the Bureau to be used as a basis of the Bureau of implementing guidelines and improve their services particularly with matters that require utmost diligent of their work ethics and conduct.

Future Researcher. The future researchers may conduct similar research focus with broader scope particularly within the major ports such as the Port of Manila and Manila International Container port. They may include other stakeholders to be part of this study such importer, exporter, declarants and others who may have other perspective and additional input on how to further the service quality of the Bureau of customs in the entire Philippines. They may have a study also like comparative study of out ports and major ports to really see and identify areas that really needs of improvement.

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