From Vision to Action: Strengthening the Bureau of Customs' Approach to Trade Facilitation, Border Security and Revenue Collection

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Abstract

The Bureau of Customs (BOC) facilitates legitimate trade, protects national borders, and collects government revenue. This study assessed the extent to which the BOC's institutional vision was reflected in measurable performance from 2020 to 2024, a period of pandemic disruption, trade recovery, and continuing modernization. It aimed to assess trends in trade facilitation, border security, and revenue collection; examine the association between modernization indicators and performance; forecast revenue collection for 2025–2027; and identify strategic interventions. The study used an explanatory documentary and quantitative time-series design based on official BOC reports and government publications. Documentary analysis and descriptive statistics were applied across the three mission areas, while ordinary least squares regression and exploratory forecasting were conducted for revenue collection, for which a consistent five-year annual series was available. Revenue collection increased from PHP 539.763 billion in 2020 to PHP 931.046 billion in 2024, a rise of 72.49%. Regression indicated a significant positive linear trend, with an estimated annual increase of PHP 102.678 billion ($R^2 = 0.8986$; $p = 0.0142$). Forecast collections were approximately PHP 1,182.378 billion in 2026 and PHP 1,285.056 billion in 2027. Reported digitalization reached 96.99% of customs processes by 2023 and remained at that level in 2024; reported seizure value reached PHP 85.167 billion in 2024. Incomplete or inconsistent comparable indicators limited statistical testing and forecasting for trade facilitation and border security, and the study could not establish causal effects of modernization. The study concludes that the BOC showed measurable progress, particularly in revenue collection and digital modernization, but standardized performance data are needed to assess public value outcomes more comprehensively. It recommends integrated performance monitoring and forecasting, stronger data validation, interoperable digital systems, risk-based border controls, and enhanced personnel analytical capacity.

Keywords: Public Governance (discipline); trade facilitation, border security, revenue collection, modernization (concepts); documentary analysis, time-series analysis, regression, forecasting (methods and process); Philippines (geography).