

Strengthening integrity by building integrated systems: a comparative case study of Indonesia and the Philippines

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Abstract

This paper outlines the strategies that the Indonesian Directorate General of Customs and Excise and the Philippines' Bureau of Customs have employed to combat corruption in their respective administrations. These strategies have enabled both countries to improve internal procedures, strengthen integrity within their organisations, curb corruption and promote good governance. These systems provide a more transparent service to the transacting public and limit face-to-face interactions between traders and customs officers, thus minimising opportunities for corruption. This paper also outlines measures undertaken by both customs administrations to enhance integrity and ensure public accountability for customs officers who fail to faithfully discharge their duties and responsibilities. Both customs administrations have adopted systems that enable more effective operations and better supervision over customs officers and other involved parties, ultimately enhancing efficiency and improving public trust.

Keywords: Customs, integrity, corruption, transparency, Indonesia, Philippines.

1. Introduction

Customs administrations around the world play a vital role in trade facilitation, collection of lawful revenues, border security and protection. In many developing countries, customs administrations are becoming increasingly proficient thanks to widespread reforms designed to better serve local communities and their respective nation states.

Of concern, Customs has been identified as one of the most corrupt agencies (Transparency International, 2008). Customs administrations around the world face enormous challenges due to corruption, which poses grave threats to public confidence, national security, national revenues, effective government spending and sustainable development. Walsh (2003, pp. 154–166) highlights that there are many factors which trigger officials to succumb to corruption. These include poor internal control systems, inadequate supervision and accountability, lack of transparency in customs operations and procedures, and wide, unfettered discretion wielded by individuals within the agency.

Integrity is a prerequisite in a high-functioning customs administration. According to the Revised Integrity Development Guide (World Customs Organization, 2021, p. 14), corruption is a major obstacle preventing customs administrations from fulfilling their responsibilities and objectives. Transparency International (2020, p. 3) shows that Indonesia was ranked 102nd while the Philippines took in the 115th spot among 180 countries in the Corruption Perceptions Index (CPI). Both countries also performed relatively poorly on a scale where zero is highly corrupt and 100 is very clean, with

Indonesia scoring 37 and the Philippines 34, out of 100. As a comparison, within the same region, Singapore scored 85/100, while Malaysia scored 51/100 (Transparency International, 2020, p. 2). These scores indicate that both Indonesia and the Philippines require significantly more effort and investment towards eradicating corruption. From a domestic perspective, in Indonesia 92 per cent of the population believe government corruption is a big problem and 30 per cent of public service users had paid a bribe in the past 12 months (Vrushni, 2020, p. 42). While these figures were slightly lower in the Philippines at 86 per cent and 19 per cent, respectively, they nonetheless illustrate a similar picture (Vrushni, 2020, p. 49). It is clear that both actual and perceived corruption remain significant obstacles to just and effective governance in both countries.

Trade becomes more important every year due to globalisation and the increasing interconnectedness of national economies, as well as production and supply chains. On average, the revenue from trade taxes contributes around 30–50 per cent of national income and this portion can be higher in vulnerable countries (World Bank, 2020, p. xx). Michael (2012, p. 88) emphasises bribery in Customs contributes to higher logistical costs and a decrease in national wealth. Thus, corruption in Customs is a serious issue for any country. Addressing problems and vulnerabilities to corrupt activities requires strong commitment from the government in building systems to promote transparency and ensure efficient delivery of customs services. Therefore, a comprehensive system should be adopted to maintain the integrity of individual employees, enhance their performance and facilitate legitimate trade in a timely manner.

This paper aims to highlight the implementation of integrated systems in customs administrations. This study focuses on Indonesia and the Philippines as case studies. The methodology is explained in the second section. In the third section, this study elaborates on the implementation of an integrated system in the Customs and Excise Major Servicing Office Type A Tanjung Priok, Indonesia, which includes integration application systems and counter services. In the following section, innovative systems, solutions and management initiatives by the Philippine Bureau of Customs are explored and explained. Next, this paper outlines the policies and systems in place in both countries. The final section discusses and compares these systems, and assesses how they could be improved to achieve their full potential.

2. Methodology

A qualitative approach was used in this paper. It describes and explains strategies that have been implemented by the Customs and Excise Major Servicing Office Type A Tanjung Priok and the Philippines' Bureau of Customs to eliminate corruption through the modernisation of facilities, systems and procedures. The World Bank (2020, p. 343) emphasises that systems which enhance transparency are much more likely to induce high levels of compliance with regulations, because it becomes more difficult to hide corrupt practices. Further, the use of Information and Communications Technology (ICT) has been recommended as a mechanism to reduce face-to-face interaction between officers and stakeholders (Walsh, 2003, pp. 154–166). This paper explains how these two approaches have been implemented in both customs administrations.

Both authors work as customs officers, the former for the Indonesian Directorate General of Customs and Excise and the latter for the Philippines' Bureau of Customs. This paper was developed by sharing information based on personal and professional experiences in these countries.

An empirical review was also conducted to support this paper. This empirical review was important in identifying mechanisms which can effectively minimise corrupt practices in government institutions, especially in customs administrations.

3. The implementation of integrated systems in Indonesia

Prioritising citizen service improvement has become the main goal of the Customs and Excise Major Servicing Office Type A Tanjung Priok. As the largest seaport in Indonesia, providing efficient, transparent and just service is critical to the national economy. Michael (2012, p. 88) argues that bribes and other corrupt practices impose high logistical costs on businesses and result in a decrease in country revenue. Even relatively minor bribes, for example a small payment to avoid import taxes, can be considered dangerous because if this kind of behaviour is allowed to become commonplace, not only will it have an enormous economic effect, but it also creates an environment where more serious bribes may be accepted (for example, a bribe to not inspect a shipment containing illegal firearms, explosives or narcotics).

To address this problem, the Customs Office in Tanjung Priok launched a plan to implement an Integrated One-stop Counter Service area and integrated application systems for the clients and employees. The goal is to reduce opportunities for the kind of bribes that were previously common, where people exploited a lack of supervision in areas where there was insufficient oversight by the Internal Compliance Unit, such as toilets, pantries and other places. Recognising that CCTV cannot be installed everywhere, complementary measures, such as investigations by the Internal Compliance Unit, were also required.

3.1. Integrated Counter Services

The Integrated Counter Services in Tanjung Priok Office was launched in 2019. This program has offered an easier way for clients to complete their applications for customs clearance and other services. These counters are placed in a large room, on the first floor of the building. Also, these counters can serve 16 types of customs services. For traders who want to complete their customs clearance, the submission of all relevant documents can be performed at one counter. Thus, clients are no longer required to move to different floors to complete the process. Prior to the implementation of Integrated Counter Services, each section had their own counters. Previously, the manifest counters were located on the first floor but there were four counters because manifests were divided into four sections. Then, if traders wanted to go to the billing counters, they had to go to the third floor, while trade facilitation counters were located on the second floor. Clearly, the previous system was impractical and time-consuming for traders, but it also made instances of corruption more likely because clients could access almost the entire office building giving them more opportunities to have a secret meeting with officials and attempt to bribe them. The Integrated Counter Services program was designed not only to enhance customers' satisfaction, but also to provide better monitoring and supervision, reducing the possibilities for bribes and other corrupt practices.

These Integrated Counter Services also provide facilities which are more convenient for traders and officers, such as modern, comfortable furniture, free wi-fi and a TV screen to enhance the customer experience. This area is also open 24 hours per day, seven days a week, even during public holidays. In addition, CCTV cameras are installed which can cover the entire area of these counters, including the back-office area. For officers, in order to boost their performance, this area is equipped with a leisure room which has a comfortable space for officials to enjoy their break. This room has a sofa, several dining tables and a proper kitchen with a microwave, oven, toaster, coffee maker and refrigerator. This ensures officers can benefit properly from their breaks and have access to food and coffee as desired, which translates into better performance and vigilance.

3.2. Integrated application systems

In this digital era, the use of ICT is increasingly critical for the effectiveness of system procedures. The self-service information system, called SLIM, is another breakthrough that the Customs Office in Tanjung Priok has designed to promote integrity and enhance efficiency. SLIM is an independent web-based service developed by an Indonesian Customs IT team in Tanjung Priok.

With SLIM applications, customs services users can obtain information about the documents which are required according to the service that they apply for, anytime and anywhere. The SLIM application allows users to submit electronic forms, receiving a ticket number and barcode that can be used to track the progress and estimated timing of their submission.

It is anticipated that the number of services will continue to increase significantly over time. SLIM currently provides 143 types of services integrated from all divisions in the Customs and Excise Major Servicing Office Type A.

SLIM is currently in its third generation, resulting in a better system of more meaningful supervision of employees and the process as a whole. SLIM also enhances efficiency for the Internal Compliance Division by ensuring that every service has been performed in accordance with the Standard Operational Procedures (SOP). The process also incorporates requirements for all necessary documents and a service commitment about the duration of processing the application. From a human resources perspective, this application has helped calculate the workload of each officer. Officers who display poor performance can be evaluated to be moved to other units as required. Finally, the latest version of SLIM contributes to an easier method for supervisors to monitor the performance of their team members.

Further, and complementing these innovations, an online complaint system serves to further enhance integrity and helps management to swiftly identify and resolve issues. Both clients and officers can report misconduct. The identity of those reporting is kept confidential, which encourages reporting without fear of reprisal. The complaint system is also a web-based service and applies to all areas of the Directorate General of Customs and Excise (DGCE).

4. Innovations to address integrity issues in the Philippines’ Bureau of Customs

The Bureau of Customs (BOC) remains steadfast in its mission to eradicate corruption and promote integrity within the organisation. Fully committed to institutionalise reforms and organisational transformation, the BOC enrolled in the Performance Governance System (PGS). The PGS, a local adaptation of the Balanced Scorecard developed by the Harvard Business School, is a performance management and measurement tool that aims to translate organisational goals into breakthrough results guided by a set of performance indicators and metrics (Civil Service Commission, 2010).

Current leadership introduced a myriad of innovations to promote integrity and ease of doing business by facilitating legitimate trade in a timely manner while providing a safe environment for the transacting public using portal systems, which are monitored in real time.

4.1. Online systems to promote trade facilitation and adhere to the BOC's Zero Contact Policy

4.1.1. Customer Care Portal System (CCPS) and Port of Manila (POM) Portal

In early 2020, the BOC implemented Customs Memorandum Order No. 08-2020, which encourages the use of the CCPS for general inquiries and POM Portal for online processing of goods declaration for imports, exports, transit and warehousing transactions at the Port of Manila (BOC, 2020). This initiative aims to discourage face-to-face transactions and promotes transparency. The CCPS also allows the transacting public to follow up on pending applications and for customs officers to update the status of pending applications on the portal in real time.

In conjunction with the use of an online processing system, a one-stop shop office, the Customer Care Centre (CCC), was created. As the centralised receiving office, personnel assigned at the CCC receive and release documents that are filed through the CCPS. It also serves as the Port's Pass Control and ensures that only authorised transactions and individuals are allowed inside the customs offices.

4.1.2. Automated Routing and Monitoring System

As part of the continuing reforms in the BOC, particularly in offices involved in the collection of revenues, a new system called the Automated Routing and Monitoring System (ARMS) was introduced. ARMS is an electronic-to-mobile (E2M) subsystem that enables an automated random assignment of goods declaration to examiners and appraisers. It was deployed in all ports of entry pursuant to Customs Memorandum Order No. 25-2021 (BOC, 2021).

This system is designed to discourage the former practice of traders assigning goods declarations to their preferred customs examiners and appraisers, which may lead to apparent or actual collusion between the parties resulting in possible evasion of correct duties and taxes as well as circumvention of Customs and Tariff laws. Moreover, the system also aims to institutionalise the BOC's Zero Contact Policy as the system allows brokers and importers to view updates on the status of their goods declaration via the ARMS online portal.

4.2. Initiatives to promote transparency in customs operations

4.2.1. Use of body cameras in the conduct of customs operations

The use of body-worn cameras and recording of events has been mandated, not only in the exercise of Customs Police Authority, such as controlled delivery, search of persons, vehicles and animals, but also in the conduct of regular customs operations. It includes the conduct of physical examinations within and outside customs zones, non-intrusive examination of goods, boarding formalities and disposition of goods during auction and condemnation proceedings. This initiative promotes transparency in customs operations and discourages malfeasance and misfeasance committed by customs officers in the performance of their duties and responsibilities. In addition, this allows interested parties to request the recordings in case such recordings are material to an investigation being conducted by competent authorities. This can expedite legal proceedings and ensure the integrity of the recordings.

4.3. '8484' Text Hotline

The BOC Intelligence Group (IG) spearheaded the creation of the 8484 Text Hotline launched in 2019. This special reporting hotline allows the transacting public to directly report irregularities by officials or employees of the BOC, brokers/traders and other entities involved in smuggling, bribery, illegal drugs and other corrupt practices. All complaints sent to 8484 are treated with utmost confidentiality

and promptly addressed by the IG. This reporting system, in cooperation with a third-party provider, was created to provide an opportunity for the transacting public to file their complaints without fear of retribution and ultimately, to rid the BOC of corrupt employees.

4.4. Inter-agency cooperation to stamp out corruption

On 20 March 2021, the BOC management signed a Manifesto Against Corruption in support of the Presidential Anti-Corruption Commission (PACC). The PACC is an agency under the Office of the President tasked to investigate and hear administrative cases primarily involving graft and corruption of all presidential appointees. Heeding the call to support the PACC's anti-corruption campaign, all BOC employees also signed the Manifesto, which is prominently displayed in all customs offices and buildings. By signing the Manifesto, the BOC management and employees signify their support of the anti-corruption efforts of the government.

4.4.1. Creation of Bureau of Customs – Presidential Anti-Corruption Coordinating Commission (BOC-PACC) Command and Bureau of Customs Anti-Corruption Coordinating Committees (ACC)

On 7 October 2021, the BOC together with the PACC formally launched the BOC-PACC Command Group and the Bureau's Anti-Corruption Committee. The BOC-PACC, headed by an Assistant Commissioner alongside other customs representatives, oversees the anti-corruption campaign within the organisation. Under the BOC-PACC Command Group are the ACC in various collection districts that provide support and proper coordination at the district level. The Head of the Port, the District Collector, serves as the ACC's chairperson, the Deputy Collectors for Administration as Vice-Chairperson and the Chiefs of the Law Division, Customs Intelligence and Investigation Field Station Chief and Enforcement and Security Service District Commanders as committee members.

4.5. WCO support to the integrity reforms of the BOC

4.5.1. Culmination of the WCO Integrity Program Diagnostics with the Philippine BOC

On 24 September 2021, the WCO completed an Integrity Diagnostic mission for Philippine BOC (WCO, 2021). The mission's objective was to provide strategic and technical advice to the BOC on the development and promotion of integrity within the organisation and to identify areas for improvement in implementing the Revised Arusha Declaration on Good Governance and Integrity in Customs (WCO, 2003).

To assess the current customs integrity environment in BOC, a Customs Integrity Perception Survey (CIPS) was conducted from 21 July to 5 August 2021, engaging various private sector stakeholders such as brokers, traders and forwarders, as well as customs officials. The questionnaire focused on the 10 key factors in the Revised Arusha Declaration on Good Governance and Integrity in Customs. Integrity experts from customs administrations in the Maldives and Pakistan also supported the mission, which was made possible through the WCO's Trade Facilitation for Middle Income Countries and with support from the UK government's Foreign Commonwealth and Development Office.

5. Discussion

The innovative systems introduced by customs administrations in Indonesia and the Philippines are indicative of the commitments of both countries to address integrity issues that have plagued both administrations. Public participation is considered an important instrument in the fight against corruption (United Nations Office on Drugs and Crime [UNODC], 2020; The Organisation for Economic Co-operation and Development & Asian Development Bank [OECD/ADB], 2007, p. 57). As described above, both customs administrations have reporting systems which the transacting

public can use to report customs officers who are involved in corrupt practices, such as the online complaint system in Indonesia Customs, and in the Philippines, the 8484 Text Hotline. Through these systems, the community can report irregularities and potential offences committed by customs officers. In addition, the Philippine BOC remains steadfast in its goal to reduce if not eradicate corruption through its collaboration and coordination with the PACC, with the creation of various anti-corruption committees in every port of entry. The signing of the Manifesto of support to end corruption solidifies BOC's firm commitment to promote integrity within the organisation.

Widdowson (2013, p. 14) states that the use of technology and automation systems will provide a high level of transparency, making operations more efficient and easier for audit, reducing opportunities for corruption. This is of critical importance because almost every clearance process in Customs is very prone to corruption (McLinden & Durrani, 2013, p. 4). In addition, Widdowson (2013, p. 14) added that a high level of transparency will reveal the decision-making process. As observed, both customs administrations have similar systems such as Indonesia's Integrated Counter Services and its counterpart in the Philippines, the CCC, the SLIM and the BOC's CCPS. Both customs administrations have benefited from these systems in promoting integrity and transparency as these have significantly reduced face-to-face interactions between clients and officers. Stakeholders are now given access to these systems to express their dissatisfaction on a particular customs transaction, which both administrations can use as a feedback mechanism to streamline its processes to better serve the transacting public. Through this scheme, efficient delivery of public service and trade facilitation efforts become the norm of public service in Customs.

Moreover, in Tanjung Priok Customs Office, users of import and export services no longer need to interact directly with customs officials as they can check the progress of their document directly by inputting their ticket code to SLIM. Before this application was launched, traders had to ask the authorities for updates about the progress of their document. In addition, there was a confusing queuing system where the documents completed first were collected last. If their document was rejected by officers, traders can see the notes from officials about what remains to be completed. If clients require further information, they can ask through Tanjung Priok Live Chat and Call Centre Services. Each chat and call conversation are recorded. These systems have enabled clients to complete their customs clearance using their personal communication devices. Also, these systems successfully reduce direct physical contact between clients and officers and are time saving for both parties.

Similarly, BOC is aggressively promoting a Zero Contact Policy between customs employees and the transacting public. Any employee who violates the Zero Contact Policy is issued a show cause order by the Commissioner and investigated by the Customs Intelligence Investigation Service – Internal Inquiry Division. Due process is accorded to the employee and after the investigation has concluded, if found guilty of violating the Zero Contact Policy, appropriate administrative charges will be filed against the violator. This shows how serious the organisation is about applying this policy.

The CCPS has been running successfully since its creation more than a year ago. This system proved to be useful during the mandatory lockdowns in 2020 and 2021 as customs officers were on a work from home arrangement except for key personnel who were in the field to conduct physical inspections and non-intrusive inspections on selected containers. Stakeholders have been using this application system and found it convenient and safe without the need of going to the ports to personally follow up documents. Through the CCPS, cargo clearances on imports and exports were facilitated in a timely, safe and secure manner. It has been observed that customs transactions facilitated through the portal system, such as processing of goods declarations for both imports and exports including responding to general inquiries, are acted upon in a timely manner, thus demonstrating the effectiveness of the CCPS as a tool in enhancing the trade facilitation efforts of the BOC.

Both administrations have employed similar efforts to address corruption by reducing, if not eliminating, direct interaction between employees and clients. It is worth emphasising that these systems are convenient to use and ensure the safety of the stakeholders who are not required to be present on site to transact with customs officers, in view of the ongoing global pandemic. Instead, stakeholders can utilise these portals in the comfort of their homes or offices. These findings are in line with past research advocating for computerisation as an important strategy for customs reform (Walsh, 2003, p. 154–166; De Wulf, 2005, p. 17).

It should be noted that the BOC is committed to continuous improvement and innovation. An example is the recent ISO certification of the CCC at the POM to ensure consistency and guarantee the quality of services. In addition, more such centres have been created in other ports of entry to make customs transactions transparent, secure, convenient, safe and ensure timely processing of goods declarations.

Beyond the use of ICT, BOC has also built an extensive collaborative and cooperative relationship with the PACC, leading to the creation of anti-corruption committees in all ports of entry and reinforcing its fight against corruption by setting up the 8484 Text Hotline to receive complaints from the public. Similarly, in Tanjung Priok, efforts have been made to stamp out corruption. To maintain integrity, a transparent application system has been made, followed by Integrated Counter Services to reduce the opportunities for traders and officials to meet in a hidden place. An online complaint system was also introduced to provide feedback on the performance of customs officers.

The key difference between these two customs agencies, however, is the use of a body-worn camera in the Philippines by customs examiners. The purpose is to make actual recording of the conduct of physical examinations to promote transparency in customs operations. In contrast, this strategy is not used by Indonesian Customs. Photos evidencing proof of inspection that comply with regulations are currently still considered sufficient.

Despite the advantages of SLIM, it should be noted that this system requires further improvement. This is because SLIM is only available in one language – Bahasa Indonesia. However, it has been widely acknowledged that customs activities and international trade are two things which cannot be separated, which means that providing customs information in English is essential. Therefore, it is suggested that Tanjung Priok Customs Office develop a version of SLIM in English. Moreover, Tanjung Priok Seaport is the largest port in Indonesia, and as such, a significant proportion of Indonesia's import and export activities are carried out in this office. It also suggested that SLIM be implemented in other customs offices in Indonesia. This system appears to be effective in promoting transparency.

6. Conclusion

Addressing corruption in every customs administration is not an easy task and there is no customs agency that is immune from corruption. This paper has chronicled the deployment of innovative solutions in both administrations to address corruption, safeguard integrity within their respective organisations and promote transparency in customs transactions. This paper has also shown that while the two administrations may employ different strategies to combat corrupt practices, it is clear that both Indonesia and the Philippines are striving to make their systems more transparent. The utilisation of ICT is a viable solution to closely monitor all customs transactions and operations embedded with internal controls which provide for audit trails. This system provides efficient delivery of service to the transacting public as the processing of goods declarations and other customs transactions are monitored in real time.

Overall, both administrations have made significant progress in addressing corruption in their respective organisations through the implementation of innovative processes and integrated systems. It is a reality that addressing corruption is a work in progress since sophisticated technologies and

strategies are being used by corrupt individuals to outsmart those who are committed to eradicating corruption at all levels. Ultimately, corruption is a complex economic, societal and institutional issue that demands a holistic, multifaceted response across various aspects and sectors of government and the private sector.

The Secretary General of WCO, Kunio Mikuriya, once said, ‘The presence of corruption can destroy the legitimacy of a Customs administration and severely limit its capacity to effectively accomplish its mission, including trade facilitation’ (United Nations Economic Commission for Europe [UNECE], 2002, p. 5).

Customs administrations must be unrelenting in their quest to achieve the highest standard of integrity, transparency and public accountability. Strong leadership and a deep commitment to innovation and investment in anti-corruption measures is essential. This is not something that can be achieved in isolation; customs administrations must share good practice and learn from each other because together we are stronger.

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