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Reliability of Personnel Development Planning and Employee Competency in the Bureau of the Treasury Region V

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ABSTRACT

The study examined the reliability of Personnel Development Planning (PDP) and its influence on Employee Competency among employees of the Bureau of the Treasury (BTr) Region V in 2026. Specifically, it assessed the reliability of PDP in terms of alignment, feasibility, execution, and potential impact; determined employee competency in terms of knowledge, skills, and attitudes; examined the relationship between PDP reliability and employee competency; determined the extent of PDP's influence on employee competency; and developed a Personnel Development Planning Framework based on the findings. The study employed a quantitative descriptive-correlational research design, with all 33 employees of the Bureau of the Treasury -Region V as respondents. Data were gathered using a researcher-made, structured survey questionnaire and analyzed using appropriate descriptive and inferential statistical procedures. PDP was assessed as highly reliable, with potential impact obtaining the highest rating and feasibility the lowest, although both remained within the highly reliable level. Employee competency was assessed as very high, with attitude emerging as the strongest competency dimension and knowledge as the lowest-rated, though still very high. It showed a significant relationship between the reliability of PDP and employee competency, particularly in alignment, feasibility, and potential impact, while execution was significantly related only to skills. Also, PDP demonstrated a moderate influence on employee competency across most dimensions, whereas execution showed a weak influence on skills. These underscore the importance of strengthening systematic and competency-oriented personnel development practices. A comprehensive Personnel Development Planning Framework was crafted to sustain employee competency, address development needs, and support improved organizational performance in BuTr Region V.

Keywords: Personnel Development Planning, Employee Competency, Bureau of the Treasury.

1. INTRODUCTION

Planning serves as an essential human resource management mechanism for identifying employee needs, establishing training priorities, and supporting organizational objectives. Its reliability depends on accurate competency assessments, alignment with organizational requirements, clearly defined priorities, and consistent implementation. However, organizations continue to encounter challenges, including rapidly evolving job demands, limited training resources, inadequate needs assessments, and development plans that are not directly aligned with actual employee performance. These challenges undermine the effectiveness of personnel development initiatives, creating discrepancies between planned development activities and the competencies required to fulfill public-sector responsibilities effectively. Such concerns have become increasingly significant as workplace responsibilities and performance expectations continue to evolve, placing greater emphasis on employee competency. Consequently, public institutions are expected to strengthen employees' capabilities in digital technology, problem-solving, communication, adaptability, decision-making, and continuous learning to meet changing organizational demands.

Many organizations experience workforce capability gaps arising from rapid technological advancements, evolving work processes, limited training opportunities, workforce transitions, and variations in employees' professional backgrounds. These gaps can adversely affect productivity, service quality, innovation, and organizational responsiveness to emerging demands. Strengthening employee competency remains an ongoing priority for institutions seeking to enhance workforce performance and achieve organizational objectives. Personnel development planning plays a vital role in improving workforce capabilities and supporting overall institutional performance. Reliable planning provides a systematic foundation for identifying skill deficiencies and implementing appropriate measures to address them. Inaccurate or poorly implemented plans may result in development activities that fail to address employees' actual professional needs. Clearly identified areas for improvement, therefore, contribute to the relevance and effectiveness of personnel development initiatives. Organizations continue to face challenges in aligning investments in employee development with rapidly changing workplace requirements. Inadequate alignment may lead to training programs that neither enhance individual capabilities nor contribute meaningfully to institutional goals. Examining the relationship between the reliability of personnel development planning and employee competency is essential in determining whether such initiatives contribute to developing a capable, adaptable, and performance-oriented workforce.

Systems of government face growing challenges in developing a workforce with competencies suited to changing organizational and technological demands. The Organization for Economic Co-operation and Development (OECD) (2021) stressed the need for systematic public-sector digital skills development, while the International Labor Organization (ILO) (2021) highlighted changing skill requirements and the growing need for lifelong learning. The World Economic Forum (2023) identified skills gaps as a major barrier to organizational transformation, though the OECD (2022) highlighted emerging digital skills gaps and the need for workforce development strategies. Gupta Potnuru et al. (2021) also found that training and career development shape employee competencies, while organizational learning strengthens this connection. These highlight the need for reliable personnel development planning that responds to changing competency needs and strengthens employee performance. In addressing these concerns, SDG 8.2 – Achieve Higher Levels of Economic Productivity aims to increase economic productivity through

diversification, technological upgrading, innovation, and the creation of higher-value jobs, and SDG 9.1 – Develop Quality, Reliable, Sustainable, and Resilient Infrastructure focuses on building strong and reliable infrastructure, such as roads, bridges, transportation systems, and communication networks, to support economic development and people's well-being. These goals directly support employee competency by promoting relevant skills development and personnel development planning through systematic training and employee development.

The challenges associated with technological advancements, workforce capability gaps, limited training opportunities, and evolving work processes are consistent with these goals. These also emphasize continuous learning and the acquisition of skills necessary for employment and decent work. These provisions reinforce the study's focus on enhancing employee competency, improving organizational performance, and enabling personnel to adapt to technological and institutional changes. Despite existing studies on employee competency, training, and personnel development, research examining the reliability of personnel development planning in relation to workforce capabilities remains limited. Previous investigations have primarily addressed training needs, competency assessment, and employee performance as separate areas of inquiry. Insufficient evidence exists regarding the contribution of reliable personnel development planning to strengthening employee competency within national government agencies. This research gap establishes the need to investigate the relationship between Personnel Development Planning and Employee Competency in the Bureau of the Treasury (BTr) Region V.

The study is expected to benefit BTr Region V by providing evidence on the reliability of Personnel Development Planning and its relationship with Employee Competency. The findings may assist human resource personnel, managers, and supervisors in refining training priorities, strengthening workforce capabilities, and enhancing personnel development programs. For employees, the study may facilitate access to more relevant learning opportunities and support professional growth. Additionally, the results may provide valuable insights for the Civil Service Commission and other government agencies in advancing competency-based human resource management practices. The study may also serve as a reference for future researchers exploring personnel development and workforce capabilities in the public sector.

Within the Bureau of the Treasury Region V, personnel development planning faces the challenge of ensuring that training programs correspond with employees' actual capability gaps, job responsibilities, and evolving public service demands. Variations in individual skills, professional development needs, and access to relevant learning opportunities may influence the effectiveness of existing initiatives. Moreover, organizational priorities, resource availability, and employee development requirements contribute to the reliability of the planning process. In the absence of systematic competency assessments and regular evaluations of training outcomes, development interventions may not adequately address the knowledge and skills essential for effective job performance. These local concerns underscore the importance of examining the reliability of Personnel Development Planning and its relationship with Employee Competency in BTr Region V to identify potential improvements in human resource development practices.

Research Objectives

The study examined the reliability of personnel development planning and its influence on employee competency in the Bureau of Treasury Region V. Specifically, it obtained the following objectives: 1.To determine the level of reliability of personnel development planning in terms of alignment, feasibility, execution, and potential impact.; 2.To determine the level of employee competency in terms of knowledge, skills, and attitudes; 3.To assess the relationship between the level of reliability of personnel development planning and the level of employee competency; 4. To assess the extent to which the reliability of personnel development planning influences the level of employee competency; and 5. To craft a personnel development planning framework based on the findings of the study.

2. METHODOLOGY

The study employed a descriptive-correlational research design to determine the level of reliability of personnel development planning in terms of alignment, feasibility, execution, and potential impact, as well as employee competency in terms of knowledge, skills, and attitudes. All 33 employees of the Bureau of the Treasury Region V served as respondents through total enumeration. Data were gathered using a researcher-made questionnaire, a standardized competency assessment based on the KSAO framework, and unstructured interviews. The instruments underwent expert validation, pre-testing, and a dry run to ensure clarity, relevance, and reliability before administration. Data collection involved securing informed consent, administering the instruments, retrieving and organizing responses, and analyzing both quantitative and qualitative data while observing ethical standards, particularly voluntary participation, confidentiality, respect for respondents, data integrity, and transparency in the use of AI, specifically ChatGPT.

The gathered data were analyzed using SPSS, with the assistance of a qualified statistician. Weighted mean was used to determine the levels of personnel development planning reliability and employee competency, while Pearson Product-Moment Correlation (r) examined the significant relationship between the two variables. The coefficient of determination (r^2) measured the proportion of variance in employee competency explained by personnel development planning reliability. Furthermore, the Successive Approximation Model (SAM) by Michael Allen was adopted in developing the proposed Personnel Development Planning Framework. Its three phases-Preparation, Iterative Design, and Iterative Development-provided a systematic yet flexible process of identifying competency gaps, formulating development strategies, and refining the proposed framework through consultation and continuous feedback to ensure its relevance to the organizational needs of BTr Region V.

3. RESULTS AND DISCUSSION

This section presents the findings on personnel development planning reliability and employee competency in BTr Region V, focusing on the dimensions of planning reliability, employee competency, their relationship and influence, and the proposed development framework.

Level of Reliability of Personnel Development Planning

Table 1 presents the consolidated assessment of the reliability of personnel development planning across its four aspects. The highest-rated aspect was Potential Impact, which obtained an average weighted mean of 3.36 and was interpreted as Very Highly Reliable. This was followed by Alignment, with an average weighted mean of 3.22; next was Execution, with an average weighted mean of 3.14, and the lowest was Feasibility, with an average weighted mean of 3.13, all interpreted as Highly Reliable. Overall, personnel development planning obtained an average weighted mean of 3.21, indicating that it was generally perceived as Highly Reliable.

Table 1: Level of Reliability of Personnel Development Planning

Aspects	AWM	Interpretation	Rank
Alignment	3.22	HR	2
Feasibility	3.13	HR	4
Execution	3.14	HR	3
Potential Impact	3.36	HR	1
Overall AWM =Average Weighted Mean	3.21	Highly Reliable	

Note. 1.00-1.75 - Fairly Reliable (FR); 1.76-2.50 - Moderately Reliable (MR); 2.51-3.25 - Highly Reliable (HR); 3.26-4.00 - Very Highly Reliable (VHR)

The findings indicate that personnel development planning is generally reliable, particularly in terms of its potential impact and alignment with organizational priorities. These results suggest that the Bureau recognizes the importance of employee development in improving motivation, competency, and organizational performance. The lower ratings for execution and feasibility highlight the need to strengthen implementation mechanisms, resource allocation, monitoring, and risk management. These operational improvements are essential to ensure that development plans are not only aligned with institutional goals but are also practical, sustainable, and consistently implemented.

These findings are supported by Li and Chen (2021), Kumar (2022), Torres and Alvarez (2023), Wang and Zhao (2024), and Davis and Robinson (2025), who emphasized the importance of strategic alignment, effective execution, resource sufficiency, employee motivation, and organizational sustainability in human resource development planning. Also, Human Capital Theory provides a theoretical basis for these results by explaining that investments in employees' knowledge, skills, and capabilities contribute to improved individual performance and organizational productivity. The generally high reliability of personnel development planning, alongside the favorable assessment of employee competency, reinforces the importance of systematic workforce development in strengthening the Bureau's organizational capacity.

Level of Employee Competency

Table 2 describes the consolidated assessment of employee competency in terms of attitude, skills, and knowledge. Attitude received the highest average weighted mean of 3.71, followed by Skills with 3.51 and Knowledge with 3.44, all interpreted as Very Highly Competent. Overall, employees obtained an average weighted mean of 3.55, indicating a Very Highly Competent level. These findings suggest that employees demonstrate strong competencies, particularly in their attitudes toward work, while knowledge and skills remain important areas for continuous professional development.

Table 2: Summary of Level of Employee Competency

Aspects	AWM	Interpretation	Rank
Knowledge	3.44	VHC	3
Skills	3.51	VHC	2
Attitude	3.71	VHC	1
Overall weighted mean	3.55	Very Highly Competent	

Note. 1.00-1.75 - Fairly Competent (FC); 1.76-2.50 - Moderately Competent (MC); 2.51-3.25 - Highly Competent (HC); 3.26-4.00 - Very Highly Competent (VHC)

The findings indicate that employees demonstrate a very high level of competency, with attitude emerging as the strongest dimension, followed by skills and knowledge. The high ratings in attitude reflect employees' professionalism, ethical commitment, collaboration, and adaptability, while their skills may be attributed to long years of service, practical experience, and familiarity with the Bureau's specialized functions and operational procedures. Although knowledge also received a very high rating, its relatively lower mean highlights the need for continuous learning, updated technical knowledge, mentoring, and structured knowledge-sharing initiatives. These findings suggest that the Bureau has an experienced and capable workforce whose existing competencies can be further strengthened through sustained professional development and systematic knowledge transfer.

These results are consistent with Lopez and Chen (2021), Martinez et al. (2022), Rahman and Silva (2023), Brown and Taylor (2024), and Khan and Rodriguez (2025), who emphasized the importance of employee attitudes, skills development, knowledge acquisition, and integrated competency frameworks in strengthening organizational effectiveness and sustainability. Furthermore, Human Capital Theory provides a theoretical explanation by recognizing employees' knowledge, skills, and capabilities as valuable organizational assets developed through education, training, and work experience. The employees' very high competency ratings, particularly in attitude and skills, demonstrate the value of accumulated professional experience, while the relatively lower knowledge rating reinforces the importance of continuous learning and development. Thus, sustained investment in human capital is essential to maintaining employee competency and strengthening the Bureau's overall organizational capacity.

Relationship between the level of reliability of personnel development planning and the level of employee competency

Table 3 discusses the relationship between the reliability of personnel development planning and employee competency across the dimensions of alignment, feasibility, execution, and potential impact. The findings revealed significant positive correlations between most dimensions of personnel development planning and employee competency in terms of knowledge, skills, and attitude, with correlation coefficients ranging from 0.377 to 0.486. However, execution showed significant relationships only with skills, while its relationships with knowledge and attitude were not statistically significant. Overall, personnel development planning demonstrated a significant positive relationship with employee competency, yielding an r-value of 0.382 and a p-value of 0.024. These results indicate that greater reliability in personnel development planning is associated with higher employee competency, although the strength of this relationship varies across the dimensions examined.

Table 3: Relationship between the Level of Reliability of Personnel Development Planning and the Level of Employee Competency

Level of Reliability	Level of Employee Competency	r-value	p-value	Int.
Alignment	Knowledge	0.471	0.007	S
	Skills	0.430	0.014	S
	Attitude	0.427	0.015	S
Feasibility	Knowledge	0.449	0.010	S
	Skills	0.466	0.007	S
	Attitude	0.424	0.015	S
Execution	Knowledge	0.328	0.067	NS
	Skills	0.356	0.046	S
	Attitude	0.341	0.056	NS
Potential Impact	Knowledge	0.486	0.005	S
	Skills	0.451	0.010	S
	Attitude	0.377	0.034	S
Overall Correlation		0.382	0.024	S

Note: S – Significant; NS – Not Significant; r – Pearson correlation coefficient; p – probability value. The level of significance is set at 0.05.

The findings indicate that personnel development planning has a significant positive relationship with employee competency, particularly in terms of alignment, feasibility, and potential impact. This suggests that development plans that are aligned with organizational priorities, supported by available resources, and designed to produce meaningful outcomes are associated with stronger employee knowledge, skills, and attitudes. However, the weaker and statistically insignificant relationships between execution and knowledge and attitude highlight a gap between planning and actual implementation. These results emphasize the need to strengthen implementation mechanisms through effective monitoring, adequate

resource allocation, workplace learning opportunities, and accountability structures to ensure that planned development initiatives translate into tangible improvements in employee competency.

These findings are supported by Silva and Gomez (2021), Huang et al. (2022), Davis and Clark (2023), Ortiz and Fernandez (2024), and Mendoza and Li (2025), who emphasized the importance of strategic alignment, planning feasibility, effective execution, and integrated competency development in strengthening workforce performance. Human Capital Theory provides the primary theoretical explanation, highlighting how organizational investments in personnel development contribute to improved employee knowledge, skills, and capabilities. Social Learning Theory further explains the importance of workplace participation, practice, feedback, and knowledge application in translating development plans into actual competency improvements, while the Resource-Based View recognizes employees' accumulated knowledge, skills, and experience as valuable organizational resources that contribute to institutional effectiveness and sustainability.

Influence of Reliability of Personnel Development Planning on the Level of Employee Competency

Table 4 illustrates the extent of influence of the level of reliability of personnel development planning on the level of employee competency. The data show that under alignment, knowledge had an r-value of 0.471 with an r^2 of 0.222, interpreted as moderate influence; skills had an r-value of 0.430 with an r^2 of 0.185, also interpreted as moderate influence; and attitude had an r-value of 0.427 with an r^2 of 0.182, interpreted as moderate influence, too. For feasibility, knowledge recorded an r-value of 0.449 with an r^2 of 0.202, interpreted as moderate influence; skills had an r-value of 0.466 with an r^2 of 0.217, also interpreted as moderate influence; and attitude had an r-value of 0.424 with an r^2 of 0.180, likewise interpreted as moderate influence. In execution, skills had an r-value of 0.356 with an r^2 of 0.127, interpreted as weak influence. For potential impact, knowledge had an r-value of 0.486 with an r^2 of 0.236, interpreted as moderate influence; skills had an r-value of 0.451 with an r^2 of 0.203, interpreted as moderate influence; and attitude had an r-value of 0.377 with an r^2 of 0.142, interpreted as moderate influence. The only variable with weak influence is execution in terms of skills, while all other variables demonstrate moderate influence. The overall influence of the reliability of personnel development planning on employee competency was moderate, with an r2- value of 0.146.

Table 4: Extent of Influence of the Level of Reliability of Personnel Development Planning on the Level of Employee Competency

Level of Reliability	Level of Employee Competency	r-value	r^2	Int.
Alignment	Knowledge	0.471	0.222	MI
	Skills	0.430	0.185	MI
	Attitude	0.427	0.182	MI
Feasibility	Knowledge	0.449	0.202	MI
	Skills	0.466	0.217	MI
	Attitude	0.424	0.180	MI
Execution	Skills	0.356	0.127	WI
Potential Impact	Knowledge	0.486	0.236	MI

	Skills	0.451	0.203	MI
	Attitude	0.377	0.142	MI
Overall Influence		0.382	0.146	MI
Note. Degree of Influence — Less than 0.02 = Negligible (N); 0.02 to 0.12 = Weak Influence (WI); 0.13 to 0.25 = Moderate Influence (MI); More than 0.25 = Strong Influence (SI).				

The findings specify that alignment, feasibility, and potential impact of personnel development planning exert moderate influence on employee competency across knowledge, skills, and attitudes. This suggests that when planning was coherent, realistic, and designed with clear potential outcomes, it meaningfully shapes competency development. Execution shows the only weak influence in skills and fails to reach moderate levels, highlighting that implementation challenges reduce the effectiveness of planning. This implies that while planning structures are strong, the translation into practice was less impactful, limiting the overall influence on competency growth. From these outcomes, it means that organizations must focus not only on designing aligned and feasible plans but also on strengthening execution to maximize their influence on employee competency. Weak execution undermines the potential benefits of planning, particularly in skill development, which requires consistent application and monitoring. By improving implementation mechanisms such as resource allocation, accountability systems, and performance tracking, organizations can ensure that planning translates into tangible competency outcomes. Execution is the critical factor that determines whether personnel development planning achieves its intended influence.

To support these findings, research shows that alignment of development planning with organizational goals enhances competency outcomes (Chavez & Lin, 2021), while feasibility ensures sustainability and resource efficiency (Morales et al., 2022). Execution quality has been linked to improved employee performance and organizational learning (Stevens & Hall, 2023). The potential impact of structured planning has been associated with long-term workforce resilience and adaptability (Garcia & Tan, 2024); and integrated planning frameworks have been found to strengthen institutional accountability and trust (Lopez & Rivera, 2025). These studies suggest that alignment, feasibility, execution, and impact are interdependent dimensions that shape the extent of influence of personnel development planning on employee competency. On the extent of influence of personnel development planning on employee competency, Human Capital Theory is the best-fitting primary theory. The results directly concern how investments and planning for employee development translate into improved knowledge, skills, and attitudes. The moderate influence of alignment, feasibility, and potential impact supports the Human Capital Theory proposition that purposeful investment in employees can enhance their capabilities and contribute to organizational effectiveness. Social Learning Theory is particularly relevant to the weaker execution result because competency, especially skills, develops through actual practice, interaction, feedback, and application. RBV provides additional support by explaining how the competencies developed through personnel development become valuable organizational resources.

Proposed Personnel Development Planning Framework Using the Successive Approximation Model (SAM)

The proposed Personnel Development Planning Framework for the Bureau of the Treasury Region V was developed using the Successive Approximation Model (SAM) of Allen (2012), which follows three interrelated components: Preparation, Iterative Design, and Iterative Development.

The Preparation component established the empirical basis of the framework by examining the reliability of personnel development planning in terms of alignment, feasibility, execution, and potential impact, alongside employee competencies in knowledge, skills, and attitudes. The findings indicated that personnel development planning was highly reliable, while employees demonstrated very high competency. However, feasibility received the lowest assessment among the planning dimensions, while knowledge obtained the lowest rating among the competency dimensions, identifying the need to strengthen resource allocation, technical knowledge, and continuing professional development. Moreover, the relatively weaker relationship between execution and certain competency dimensions highlighted the importance of improving the implementation of planned development activities and ensuring the practical application of acquired competencies.

The Iterative Design component translated these findings into specific development strategies and mechanisms. Alignment focuses on ensuring that personnel development activities are directly connected to organizational objectives, job responsibilities, performance requirements, and identified competency gaps. Feasibility emphasizes the assessment and provision of necessary resources, including budget, personnel, time, facilities, technology, and institutional support, to ensure that proposed activities can be realistically implemented. Execution focuses on strengthening the implementation of development plans through clearly assigned responsibilities, established schedules, employee participation monitoring, training coordination, coaching, mentoring, post-training activities, and workplace application of acquired knowledge and skills. Potential impact emphasizes the establishment of measurable outcomes and indicators to determine how development interventions contribute to employee competency, job performance, service delivery, and organizational effectiveness. This component also considers continuing learning opportunities, technical and professional training, and activities that sustain positive work attitudes.

The Iterative Development component integrates these four planning dimensions with the three competency areas of knowledge, skills, and attitudes into a comprehensive and coordinated personnel development framework. It provides mechanisms for identifying competency needs, selecting appropriate learning and development interventions, allocating resources, assigning implementation responsibilities, establishing schedules, and monitoring developmental outcomes.

Learning and development are incorporated as continuing and integral components of the Professional Development Program through training, continuing professional education, coaching, mentoring, skills enhancement, and opportunities for the practical application of acquired competencies. The framework also provides for stakeholder consultation and expert review to assess its clarity, completeness, relevance, and operational feasibility, allowing necessary refinements before its eventual implementation. Overall,

the proposed framework serves as an evidence-based and competency-oriented guide for strengthening personnel development planning in the Bureau of the Treasury Region V by ensuring that development initiatives are strategically aligned, adequately resourced, effectively executed, and directed toward measurable improvements in employee competencies and organizational performance. Its actual implementation and evaluation are recommended as subsequent activities to determine its effectiveness and provide further opportunities for refinement.

4. CONCLUSIONS AND RECOMMENDATIONS

Personnel development planning was generally highly reliable, while employees demonstrated very high competency, with potential impact and attitude emerging as their respective strongest dimensions. Personnel development planning had a significant positive relationship and moderate influence on employee competency, particularly in alignment, feasibility, and potential impact, although execution showed limited influence. These results underscore the importance of institutionalizing a comprehensive Personnel Development Planning Framework to address competency gaps, strengthen implementation, and sustain employee development and overall organizational performance.

The Bureau of the Treasury Region V Management, Human Resource Management Office, and Division/Unit Heads may strengthen personnel development planning by sustaining its alignment with organizational priorities and potential impact while addressing feasibility through realistic budgeting, resource allocation, and scheduling. They may further enhance employee competency, particularly knowledge and skills, through targeted training, continuing professional development, mentoring, coaching, and effective workplace application of acquired competencies. Regular competency-gap assessments, systematic program implementation, and continuous monitoring and evaluation should also be undertaken to ensure that development initiatives respond to employee needs and institutional requirements. Moreover, the proposed Personnel Development Planning Framework may be institutionalized and periodically reviewed through stakeholder consultation, expert evaluation, and feedback to ensure its relevance, feasibility, and effectiveness. Ultimately, fostering a culture of continuous learning, accountability, professional excellence, and employee development will help sustain a competent, adaptable, and performance-oriented workforce and improve overall organizational effectiveness.

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