

## TALENT MANAGEMENT IN PUBLIC ADMINISTRATION INSTITUTIONS: THE CASE OF LATVIAN CUSTOMS

Mara Petersone<sup>1</sup>, Karlis Ketners<sup>1</sup>, Aivars Vilnis Krastins<sup>1</sup>,

<sup>1</sup> Riga Technical University, Faculty of Engineering Economics and Management,  
Kalnciema 6, LV-1048 Riga, Latvia

Email: [mara.petersone@rtu.lv](mailto:mara.petersone@rtu.lv); [karlis.ketners@rtu.lv](mailto:karlis.ketners@rtu.lv); [aivars.krastins@rtu.lv](mailto:aivars.krastins@rtu.lv)

**Abstract.** Creation of highly professional public sector and professional customs administration is a key issue for sustainable development of national economies while employees are key persons for customs administration. Attracting talented employees, retaining and attracting the best employees are some of the strategic issues for the customs authorities in order to ensure the public interests. The paper aims at exploration of current human resource management system of the Latvian customs and the identification of talent management system implementation factors. Analysis of model advantages is also conducted. The conventional quantitative and qualitative data analysis methods of economics as well as inductive and deductive research methods were used. The research resulted in the creation of the proposals for the possible talent management model in the SRS.

**Keywords:** Talent Management; Customs Administration; Human Resource Management; Public Administration Performance; Latvia.

**Jel classification:** H83, M53; M12.

### 1. Introduction

In customs services human resources are one of the most valuable assets, which are to be developed in a continuously changing environment. Human resource management strategy is a key element for the customs authorities to influence and manage a successful and sustainable process of change.

If we believe that workforce is the major driving force of the customs service enabling to ensure the success of any capacity building project, the organization must create a strategy to ensure that the right person is in the right place and time. Attracting talented people, aligning employee performance with the organization's mission and values, targeted development of the future workforce, retaining and attracting the best employees within the framework of the budgetary resources are just some of the strategic issues of the daily experience of customs authorities.

As recognized in (White, HL. et.al. 2010) there is a paradigm shift in the way human resources managers are defining their mission and measuring their success, which embraces the concepts and techniques of talent development and management. The primary focus of this paradigm shift is on how organizations are redesigning and

rethinking talent processes, and using new technologies to transform the way human talent is managed to enhance performance. Talent management is becoming pervasive in both the public and private sectors. Public sector talent management schemes are actual for better government performance. As an example (Poocharoen; Lee, 2013) offers a framework for better understanding of the values and contextual factors related to talent management in Thailand, Malaysia, and Singapore. Paper identifies talent management schemes such as scholarship schemes, training schemes for high-potential officers, and special pay scale for those identified as a talent. Also European researchers find that talent management and effective leadership in the UK public sector is a crucial factor for public sector development. As defined by (Macfarlane et.al. 2012) one aspect of public sector management is a growing interest in talent management. The necessity for a constructive, but critical, analysis of the current role of managerial talent management in the specific National Health Service is provided. However there was no academic research conducted for customs administration talent management systems as a part of human resource management.

Knowledge is the basis of intellectual capital and is therefore at the heart of organizational ca-

pabilities. The need to continuously generate and grow this knowledge base has never been greater (Marr 2004). Knowledge underlies the creation of value. Successfully utilizing that knowledge contributes to the progress of society (Seetharaman *et al.* 2004). For every company, public authorities including, talent can be perceived in different ways, depending on the needs of the organization. In the context of human resources, generally, the talent is a word used to describe highly skilled, well-educated and perspective employees. Talent management can be described as a complex of activities, tools and processes that lead to the identification, motivation, retention and development of talents in order to effectively perform the role in the customs service in accordance with future needs and trends, it is usually defined as a strategy. Talent management is not only a source of competitive advantage of the company, but also the main issue for public authority effectiveness assurance. In view of the urgency of the matter, the article aims to explore immediate implementation and feasibility of the talent management system in the State Revenue Service (SRS) taking into consideration the existing capacity of the service. The target is to solve the following tasks – explore the factors affecting the implementation of the talent management system, identify the advantages of the integrated talent management model in the system and make recommendations for the integrated talent management model in the SRS.

Talent management has traditionally been discussed in relation to the business environment, where attraction of talented and creative employees means competitive advantage on the market. Public administration authorities are interested to employ most professional staff to enhance the quality of services provided to the society. Therefore, the public sector has to withstand the fierce competition with the private sector to attract and retain the employees. In recent years, public administration in Latvia has made serious changes aimed at ensuring administrative effectiveness.

In order to ensure the society that in the customs administrations work professional, disciplined employees with high moral integrity, customs authorities should be able to attract and retain talented, highly qualified staff with excellent knowledge and skills, results driven attitude, ambitions and potential. However, they cannot ignore market trends and are forced to risk attracting and retaining personnel which in comparison to the private sector is considered to be not so „highly qualified”. In the long run, it is most likely to lead to weaker overall performance of the institution. It is assumed that, in Latvia, the public administration has been weakened and is facing a significant

shortage of competent experts and talented leaders. With the aim to promote employee loyalty and individual development as well as to make a significant contribution to the management processes, in 2013, the State Chancellery organised training to develop the competencies, such as strategic vision, achievement of results, leadership, team management, staff motivation and development, change management and creative thinking. The programme offered two courses: “Role of leader in effective team building” and “Art of managing up”(Talent Management Pilot Project to be Implemented in Public Administration). Talent management programme is one of the initiatives of human resource development concept project (Concept on Human Resource Development in Public Administration 2013) that envisages fundamental changes in public administration and long-term development of efficient and effective governance model. Talent management problem is solved based on providing only the organizational aspect of training. The concept states that, in 2016, a talent management tool should be created by nominating persons with a high potential for development and introducing special measures (including opportunities for professional development in public administration). The authors believe that the most important component of talent management is not included in the project concept, namely, identification of positions for which civil servants may be nominated and the principles for identifying those positions.

The issue of staff attraction and retention has become particularly significant, because Latvia is preparing for holding the Presidency of the Council of the European Union. If the public administration is not able to offer motivation incentives to hold high-level specialists, successful Latvian Presidency of the European Union Council may be in danger. Particular attention is paid to the development of skills and competencies, additional remuneration and social guarantees for the personnel involved in holding the presidency to ensure qualitative preparation of Latvia for its first Presidency of the EU Council. According to the information from state administration authorities, in public administration up to 1,000 employees - team leaders and their deputies, experts from industries, coordinators on the European Union issues, etc. (Guidelines for Recruitment and Motivation of Staff for Latvian Presidency of the Council of the European Union) will be directly involved in ensuring the Latvian Presidency of the Council of the European Union.

Undoubtedly staff attraction, retention and development issues are reflected in the strategies of organizations. Building its business and devel-

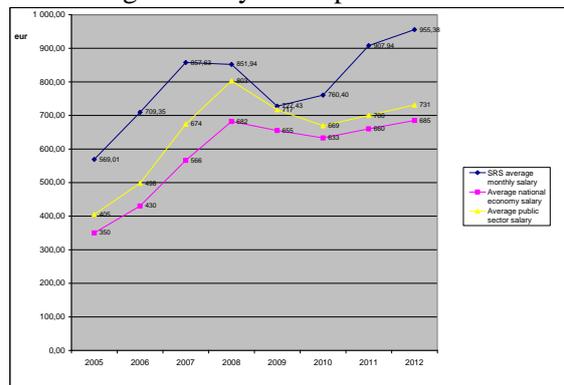
opment strategy the State Revenue Service based it on the document “Development Planning System Law” (Development Planning System Law) which covers the development and planning of the system as well as formulates the basic principles of the development planning. The second document to be mentioned is the Instruction No. 1 of the Cabinet of Ministers “Procedure for Developing and Updating Operational Strategies of the Institution and Assessing its Implementation” that stipulates both the content of operational strategies and the procedure how to develop and update the strategy and to assess its implementation. The third strategic objective of “The State Revenue Service Business and Development Strategy for 2011-2013” is to increase the efficiency of the SRS. The third task of this objective is to improve the staff training system taking into consideration the primary tasks of the SRS, based on the staff evaluation results, to introduce at the SRS a fair, transparent and competitive remuneration system based on objective criteria and to develop and introduce the staff motivation and career growth system. SRS “Personnel Management and Development Strategy for 2012-2014” has been developed based on the third objective of “The State Revenue Service Business and Development Strategy for 2011-2013”, namely, to increase the efficiency of the SRS. “Human Resource Policy in the State Revenue Service” is based on the same principles.

**1. Motivation employees for better work performance**

Revenue bodies in many countries have been directed to cut their administrative costs as part of fiscal consolidation efforts, for some requiring significant staffing reductions. Aggregate salary costs vary enormously from just under 50% to over 90% of aggregate administrative costs; a factor explaining the relatively low salary costs in some revenue bodies appears to be the significant use of outsourcing for IT and/or other services. In Latvia it comprises on average 64.9%. Cost of collection ratios vary widely across revenue bodies, significantly influenced by structural and other factors unrelated to relative efficiency, of the kind described throughout this series (e.g. a country's legislated tax burden and the taxes collected). Outsourcing is used widely for some tax administration tasks, in addition to the provision of IT services; interesting initiatives are noted concerning debt collection and the provision of HR administrative support services (OECD 2013).

Since 2009, the country has introduced austerity measures, which were also extended to employees in public administration. The number of

employees was reduced, remuneration cut, almost all social guarantees abolished and spending for training purposes was limited. It is believed that with the improvement of the economic situation in the country, the private sector's demand for skilled workforce increases, thus increasing the competition between the private and the public sector and leading to brain drain threat from the public to the private sector. However, the indicators in Figure 1 show that both the average monthly salary of the public sector and the SRS is higher than in the national economy sector. It should be noted that the majority of employees in the public sector and the SRS are a highly qualified staff, who with similar professional experience and qualifications can earn a much higher salary in the private sector.



**Fig. 1.** Average remuneration expenditures of the SRS per month per employee compared with an equivalent indicator in the national economy and the public sector in 2005 – 2012, EUR per month (source: authors calculations based on Central statistical bureau and State Revenue service statistics)

At the present moment the remuneration-related issues and processes for Latvian public service employees may be characterised as the beginning of a post-crisis regeneration. Starting from early 2009 the majority of additional payments and allowances were decreased or frozen, but commencing in 2012 a part of those remuneration elements were re-activated (Jevčuka, Ketners 2012).

The Law on Remuneration of Officials and Employees of the State and Self-government Authorities came into force as of 1 January 2010, which in addition to the base pay provides compensation premiums of 20% for discharge of official duties of an absent civil servant, duties pertaining to a vacant civil service position (for up to 4 months) and duties in addition to the duties specified in the position description. The maximum amount of premiums received is 20% of the monthly salary. For night work, the employee will receive a 50% premium, but for overtime work or work on holidays a premium of 100% of the hourly wage rate. Overtime will be compensated by giving another day off within the week. For the

work quality and job input employees can be rewarded once after the annual assessment and no more than 2 times a year. No more than 15% of the allocated amount of remuneration can be used for the premiums during a year. The employee shall receive a leave allowance, but the amount varies depending on the length of the time served in public administration. Tuition expenditures shall be covered for an employee up to 30% of the tuition fee for a year (up to now it was 50%), and it is allowed to purchase health insurance packages, setting the price ceiling for the insurance policies.

In the late nineties, the remuneration system in the civil service did not reflect the real contribution of the employee. It was not conducive for attracting the civil servants to the positions and tended to discourage productive work. In 1997, the management contracts for the top civil servants were introduced, aimed at performing special tasks and achieving important assignments for the state. The amount of remuneration was fixed by mutual agreement (Jevcuka, Ketners 2010). To change this situation, management contracts without specific mechanisms how to monitor and evaluate the performance of the contract were introduced. Application of management contracts helped prevent civilian and department managers to leave for the private sector, but the confidentiality aroused suspicion and disapproval from other officials and the society (Report „On Development of State Civil Service” 1998). The authors believe that the management contracts are one of the motivating factors for the most talented employees (but interpreted in a distorted way). In the Estonian Tax and Customs Service within the framework of work performance management system, the strategic objective has been defined for each "key position", which is annually evaluated, reviewed and the employees are granted additional remuneration to the amount of one monthly salary. The decision about additional remuneration is at the complete discretion of the immediate superiors and it is influenced by the competency based performance results. The authors believe that the linkage of the remuneration system and incentive packages to the objectives and performance results is of vital importance.

Performance management is a critical aspect of organizational effectiveness (Cardy 2004). Because it is the key process through which work is accomplished, it is considered the “Achilles Heel” of managing human capital (Pulakos 2009) and should therefore be a top priority of managers (Gruman, Saks 2011).

In Latvia, only the Guidelines for the Evaluation of the Performance of the Employees of the

State Institutions of Direct Management based on the competency approach are directly related to job performance, remuneration and material incentives of employees. The job performance is based on improvement of individual work and the overall performance efficiency in public administration and during the evaluation process information technology capabilities are used (Pētersone 2013). Already in 2011, for the purpose of structural optimization and implementation of its cost accounting (Guidelines for the State Revenue Service department process optimization and their performance and cost accounting) the SRS had intended to improve and develop the process management system, identifying each process with clearly defined objectives, performance, final product(s) and performance indicators. However, the authors believe that the electronic performance assessment system in public administration should be purposefully introduced only after or at the same time when the performance management system would be introduced, as the two systems should be subordinated to each other.

According to OECD report (OECD 2013) Latvia has been evaluated taking into consideration three aspects - performance management system is in place, objectives set for all staff at start of performance period and performance of all staff is formally evaluated at least annually. In turn, remuneration levels are tied to public sector pay scales, but there is no flexibility to reward good performance.

Staff development identified an apparent tendency of revenue bodies beginning to partner with universities to provide externally accredited training. Such a tendency would be in line with the overall trend in some OECD countries to further professionalize the public sector through increased access to university accredited training. RTU FEE Customs and Tax Department along with the SRS has created a unique precedent in both Latvia and the world by combining in a single system the formal and non-formal education of employees working in customs and taxation, and is trying to include also the informal learning to make it a continuous and harmonious process. In customs and taxation the number of employees with higher education has increased from 34% in 1994 to 93% in 2012. Since its creation, the SRS has dealt with such topical issues related to human resources as development of targeted qualified personnel reserve, continuous sequential training and the career development opportunities scheme. In its strategy the SRS had intended to create a planned staff reserve in accordance with the SRS professional standard (Pētersone, Krastiņš 2012), based on the analysis of the existing resources, staff

turnover trends and future directions of the SRS development. It provides the existing employees of each job category with the opportunity to acquire the required refresher courses in sequence by modular principle, career growth in terms of education, skills and work experience, and opportunities for career vertical and horizontal growth, in case all requirements for the job category are fulfilled, such as required education, specialty, work experience and specific refresher courses for the relevant job category. Unfortunately, a viable system is still not established, and the authors think the reason is the lack of political will and the short "institutional" memory.

## 2. Identifying key positions and key employees

The SRS performance is divided into three levels – tasks, processes and process performance, so that processes are subordinated to each task and, in turn, the process performance is defined for each process. In the job description of every employee of the State Revenue Service the existing process performance is reflected as the official duty of a civil servant that is a highly accurate, job definition for the relevant position. The contents of this document determine the powers of the official authority and state the areas which remain outside the official duties, and therefore, it is possible to pursue what organizational aims and objectives should be achieved in the relevant position (Pētersone 2013). No matter, what aims and objectives have been set in the strategies of the customs authorities and what the institutional division of the customs services (Pētersone, Ketners 2013) is, the authors believe that it is essential to reduce the tasks to be performed by the customs authorities to the process performance level. Thus, it would be possible to apply the process management system practically in all vital areas to ensure effective work of the organization.

Traditionally, it is assumed that position descriptions help in work organization and management, job evaluation, recruitment and training. Personnel management specialists and managers try to come to a point when everything recorded in the position description is measured. Selecting the employees on the basis of "measurable" position description, the employer can not become subjective but stays impartial. Having a "measured" position description at his disposal, it is likely that the employer compares the performance indicators of employees and decides who will hold the "key position" and who will occupy the "strategic position" (Pētersone *et al.* 2013).

Within the framework of the New Development Strategy the Estonian Tax and Customs Service (Estonian Tax and Customs Board Strategic Development Plan for 2013-2016) has started to implement the performance management system, aimed at the development of a high level performance and service oriented work. This framework provides mechanisms to evaluate and reward employee performance, evaluate, attract, retain and train employees, in particular, those identified as talented. All positions were divided into two groups, namely, "key positions" that directly affect the strategy development and output (3 management levels and the best specialists) and "strategic positions" dealing with the strategy implementation (tax auditors, customs officers and service specialists). Thus, at the operational level of processes, it would be possible to establish those activities, the responsible departments and in some cases the end products of the process, to which the talent management system could refer to. On the other hand, if, in every position description of the employee, the existing process performance is reflected as the civil servant duty, that is a highly accurate, relevant job definition, the system itself can help to identify those persons who may be called "key employees". Following a similar principle, the so-called "talent pool" can be created, where currently existing "strategic employees" are trained with the aim to be guided to the "key positions".

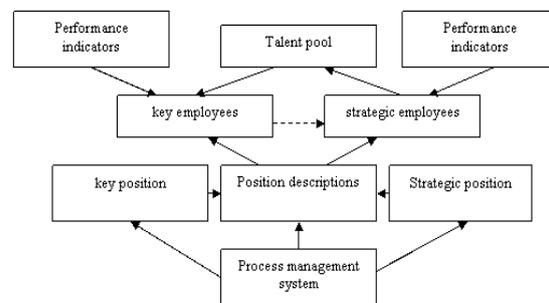


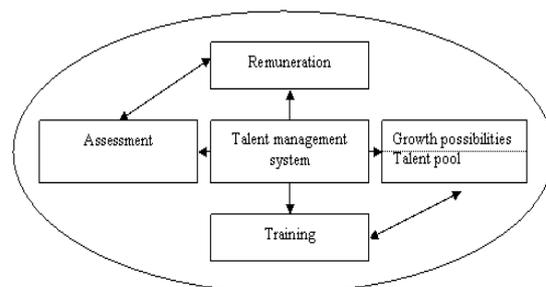
Fig. 2. The "key position" identification scheme

In Figure 2 the mechanism for identifying the talent management component "key position" and the principle for creating the "talent pool" are presented. The Estonian Tax and Customs talent management model is intended for identification of the key competencies of the "key position", such as management, self-governance and collaboration. However, in the SRS case, the authors believe that two other factors, namely, knowledge and skills, are more important for the identification of competencies of the talent management model. In addition, the "key position" competencies should be based on the EU Competency Frame-

work for Customs Profession, which is developed by the European Commission's Taxation and Customs Union (DG TAXUD EC) and the Civil Service Competency model (Reisner 2013). Multi-attribute decision making (MADM) techniques, which have the advantage that they can assess a variety of options according to a variety of criteria that have different units may be used for the identification of the resultant indicators and "key positions". This is a very important advantage over traditional decision aiding methods where all criteria need to be converted to the same unit. Another significant advantage of most MADM techniques is that they have the capacity to analyze both quantitative and qualitative evaluation criteria together. Technique for Order of Preference by Similarity to Ideal Solution (TOPSIS), outranking, and analytic hierarchy process (AHP) are three of the most frequently used MADM techniques. TOPSIS views a MADM problem with  $m$  alternatives as a geometric system with  $m$  points in the  $n$ -dimensional space. It was developed by Hwang and Yoon (1981). The method is based on the concept that the chosen alternative should have the shortest distance from the positive-ideal solution and the longest distance from the negative-ideal solution. TOPSIS defines an index called similarity (or relative closeness) to the positive-ideal solution and the remoteness from the negative-ideal solution. Then the method chooses an alternative with the maximum similarity to the positive-ideal solution (Yoon, Hwang 1995). AHP is the most popular method used in the literature. This method, developed by Saaty (1980), divides a complicated system under study into a hierarchical system of elements. Pair-wise comparisons are made of the elements of each hierarchy by means of a nominal scale. Then, comparisons are quantified to establish a comparison matrix, after which the eigenvector of the matrix is derived, signifying the comparative weights among various elements of a certain hierarchy. Finally, the eigenvalue is used to assess the strength of the consistency ratio of the comparative matrix and determine whether to accept the information. The HC is composed of a mixture of employees' occupational or general knowledge accumulation, the leadership abilities, risk-taking and problem solving capabilities. It is really difficult, even impossible to define the HC in a definite framework. Therefore, it is also difficult to measure it. According to the authors, as a result, the main attributes are defined as below talent (T), strategic integration (SI) and leadership (L). The first main attribute, T, is one of the most important dimensions of the HC. Key talents of individuals in an organization must be selected, assimilated and retained. It is true that, successful

companies make investments in their employees in order to increase their visions, capabilities and experiences for the global working environment (Ulrich 1997). Therefore growing the talent pool, reaching to a high potential development and reducing turnover are very important for managing the HC.

In an organization personnel management is an area, which is mostly influenced by the process management. The more clearly the personnel management aspects, such as position classification, career planning, mobility, recruitment, remuneration, recognition and motivation elements, performance evaluation, personnel planning and training are explained and implemented in the organization with relation to organizational goals and objectives, the better performance one can expect from the organization's management and staff as well. Therefore, the authors believe that the talent management system should be integrated with both the personnel management system and other customs management systems, which should also be based on the process management system. By aligning two documents, namely, the professional standard and the content of job descriptions, it is possible to create a common professional training and skills development system, which would be feasible and suit the interests of both tax and customs administration and employees (Petersone 2013). In this context, it is quite natural to include the training component of the talent management system. See Figure 3.



**Fig. 3.** Integrated talent management model in SRS

The integrated talent management model is suitable for customs administration personnel management and provides links with other HRM processes. It is an understandable and transparent process for both staff and management. It also saves resources by eliminating duplication of processes, increases the organizational culture and provides the basis for sharing knowledge and information. Unlike businesses, the majority of the Latvian state and local government institutions have not implemented the talent management model yet. An

integrated approach to talent management is a new model, so the authors believe that it should be implemented together with other management systems that as well as the integrated talent management system should be developed on the basis of the process management.

## Conclusions

It is assumed that, in Latvia, the public administration has been weakened and the shortage of competent experts and talented leaders is a crucial problem. However, the authors believe that, for the time being, the approach to talent management is superficial and one-sided, because it focuses only on the organizational aspect of training. In the concept project of the national human resource development, the most important component of talent management, namely, the identification of positions to which the civil servants could be nominated and the principles according to which the positions could be identified, has not been mentioned. According to the research results the authors can conclude that in the SRS, the performance management system is in place, but there is no knowledge of what the most important positions are and who most important people are. Also there is no specified and unified knowledge of employee performance, no knowledge of talent pool or high potential employees. Accordingly bonuses were paid, but not based on agreed standards or goal achievement. As a supplementary problem it could be mentioned that no training and development system is in place, immense amount of trainings with no system or regularity and training plan was 100% based on performance reviews – employees' own training wishes without any connection with strategy. More resources were invested in training new and junior staff than guiding employees to key strategic positions.

Despite that in the public administration sector and the SRS, the average monthly salary is higher than in the national economy sector, we must take into consideration the structure of the employees working in the public administration sector, which is largely influenced by targeted qualified staff reserves, continuing and sequential scheme of the professional training system and the career development opportunities of each state institution, including the SRS. Within the talent management framework, it is of vital importance to link the remuneration system and the incentive packages with the objectives and results of the work.

The mechanism envisaged in the integrated talent management model enables to link a variety of elements, thus ensuring better and more visible

results of work performance, improving the performance efficiency and leading to work environment that allows the organization identify and develop talents of capable people.

At the operational level of processes it would be necessary to establish process activities, the responsible structural units and in some cases the end products of the process, which the talent management system could refer to. Since in position descriptions of the employees, the existing process performance is reflected as the civil servant duty that is a highly accurate, relevant job definition, the system itself can help to identify those persons who may be called the "key employees". Following a similar principle, the so-called "talent pool" can be created, where currently existing "strategic employees" are trained with the aim to be guided to the "key positions". For the identification of competencies of the talent management model two other factors, namely, "knowledge" and "skills" are much more important. The majority of the Latvian state and local government establishments have not implemented the talent management model. An integrated approach to talent management model is new, so that the authors believe that it should be implemented simultaneously with other management systems. In the first stage of the implementation of the talent management model, the State Revenue Service should introduce it for the employees working in the tax and customs control, with the aim to reduce staff turnover and ensure the performance of the basic functions. Further development of the model should be extended to all central management functions, at the same time conducting process audits and reducing the working time consumption.

## References

- Cardy, R.L. 2004. Performance management: Concepts, skills, and exercises M. E. Sharpe, Armonk, NY.
- Concept on Human Resource Development in Public Administration (Valsts pārvaldes cilvēkresursu attīstības koncepcija, informatīvā daļa), Rīga, 2013.
- Development Planning System Law (Attīstības plānošanas sistēmas likums) [online] [accessed 31/01/2014]. Available from Internet: <<http://likumi.lv/doc.php?id=175748>>
- Estonian Tax and Customs Board Strategic Development Plan for 2013-2016, Tallinn 2013, Annex to the directive No. 40 of the Minister of Finance of 12 March 2013.
- Gruman, J. A.; Saks, A. M. 2011. Performance management and employee engagement, *Human Resource Management Review*, Volume 21, Issue 2, June 2011, pp 123-136.

- Guidelines for Recruitment and Motivation of Staff for Latvian Presidency of the Council of the European Union (Latvijas prezidentūras Eiropas Savienības Padomē personāla piesaistes un motivēšanas vadlīnijas). Available from Internet: <[http://www.mfa.gov.lv/mkvadl\\_esprezidentura\\_1204.520927.doc](http://www.mfa.gov.lv/mkvadl_esprezidentura_1204.520927.doc)>
- Guidelines for the Evaluation of the Performance of the Employees of the State Institutions of Direct Management, the Cabinet Regulations No.494 of 10 July 2012 (Noteikumi par valsts tiešās pārvaldes iestādē nodarbināto darba izpildes novērtēšanu, 10.07.2012. MK Nr. 494) [online] [accessed 22/05/2013.]. Available from Internet: <<http://www.likumi.lv/doc.php?id=250211>>
- Guidelines for the State Revenue Service department process optimization and their performance and cost accounting, SRS Order No.3260 of 1 November 2011 (Vadlīnijas Valsts ieņēmumu dienesta struktūrvienību procesu optimizēšanai un to izpildes un izmaksu uzskaitē, Valsts ieņēmumu dienesta 2011.gada 1.novembra rīkojums Nr.3260).
- Human Resource Policy in the State Revenue Service, SRS Order No.1320 of 23 September, 2013 (Valsts ieņēmumu dienesta cilvēkresursu politika, VID rīkojums 1320, 2013.gada 23.septembrī).
- Hwang, C.-L.; Yoon, K. 1981. Multiple attribute decision making methods and applications. New York: Springer-Verlag.
- Jevčuka L., Ketners K. Framework on Remuneration in Public Sector as a Motivating Factor – Development and Future Perspectives; *Scientific Journal of RTU. Series 3, Economics and Entrepreneurship* (Ekonomika un uzņēmējdarbība) - Vol.20 (2010), pp. 72.-80.
- Jevčuka, L.; Ketners, K. 2012. Creating a Motivational Remuneration Package Structure for Public Administration in Latvia. *Journal of Economics and Management Research*, 2012, Vol.1, pp.67-93. ISSN 2255-9000
- Macfarlane, F.; Duberley, J.; Fewtrell, C.; Powell, M., 2012. Talent management for NHS managers: human resources or resourceful humans? *Public Money&Management. Vol.: 32 Issue: 6.* pp.: 445-452. DOI: 10.1080/09540962.2012.728786
- Marr, B. 2004. Measuring and Benchmarking Intellectual Capital. *Benchmarking: An International Journal*, 11, pp.559–570. ISSN: 1463-5771
- More information about electronic performance assessment system (NEVIS) is available in the annotation of the Regulations of the Cabinet of Ministers (Plašāka informācija par NEVIS pieejama Ministru kabineta noteikumu anotācijā) [Online]. Available: [online] [accessed 02/02/2014.]. Available from Internet: <<http://www.mk.gov.lv/lv/mk/tap/?pid=40215846&mode=mk&date=2012-07-10>>
- OECD 2013, Tax Administration 2013, Comparative Information on OECD and Other Advanced and Emerging Economies, ISBN 978-92-64-20080-7
- Personnel Management and Development Strategy for 2012-2014, SRS Order No.157 of 27 January, 2012 (Personāla vadības un attīstības stratēģija 2012.–2014.gadam, VID rīkojums 157, 2012.gada 27.janvārī).
- Pētersone, M. 2013.Features of Process Management in Customs. *Create Future: Communication, education, business: XIV international scientific conference*, Latvia, Riga, 30-31 May, 2013. Riga: "Business school Turība" Ltd, 2013, pp.209-220. (Radīt nākotni:Komunikācija, izglītība, bizness: XIV starptautiskā zinātniskā konference, Latvija, Rīga, 30-31.maijā, 2013. Rīga: SIA "Biznesa augstskola Turība", 2013), pp.209-220. ISSN: 1691-6069
- Pētersone, M.; Ketners, K.; Krastiņš, A. 2013.On Some Aspects of Process Management and Human Resource Management Interaction at the Customs Authorities. *Recent Advances in Education & Modern Educational Technologies: Educational Technologies Series 9: The 2013 International Conference on Education and Modern Educational Technologies (EMET'13)*, Italy, 28-30 September, 2013. Venice: 2013, pp.82-90. ISBN 9781618042101.
- Pētersone, M.; Ketners, K.2013. Institutional Division of Customs Administrations. *Production and Cooperation in Agriculture. Finance and Taxes: Proceedings of International Scientific Conference "Economic Science for Rural Development"*, Latvia, Jelgava, 25-26 April, 2013. Jelgava: Latvian University of Agriculture, 2013, pp.207-213. ISBN 9789934830464
- Pētersone, M.; Krastiņš, A. 2012. The Role of Professional Standards in the Creation of a Coordinated System of Professional Advancement and Training in the Field of Customs. *Scientific Journal of RTU. Series 3, Economics and Entrepreneurship* (Ekonomika un uzņēmējdarbība) –Vol. 22 pp.139-143.
- Pētersone, M. 2013. Human Resource Management Development at Latvian Tax and Customs Administration. *Proceedings of the International Scientific Conference on International Masaryk Conference for Ph.D. Students and Young Researchers* (MMK 2013), Czech Republic, Hradec Králové, 9-13 December, 2013. Hradec Králové: MAGNANIMITAS, 2013, pp.1112-1121. ISBN 9788087952009
- Poocharoen, O.; Lee, C. 2013. Talent management in the public sector. A comparative study of Singapore, Malaysia, and Thailand. *Public management review Vol.: 15 Issue: 8.* pp.1185-1207 DOI: 10.1080/14719037.2013.816525
- Procedure for Developing and Updating Operational Strategies of the Institution and Assessing its Implementation (Kārtība, kādā izstrādā un aktualizē institūcijas darbības stratēģiju un novērtē tās ieviešanu) [online] [accessed 31/01/2014.]. Available from Internet: <<http://likumi.lv/doc.php?id=223912>>

- Pulakos, E. D. 2009. Performance management: A new approach for driving business results Wiley-Blackwell, Malden, MA .
- Reisner, B. 2013. EU Commission DG TAXUD/R3 EU Competency Framework for the Customs profession, *PICARD Conference*, St. Petersburg 18 - 20 September 2013, [online] [accessed 17/11/2013.]. Available from Internet: <<http://www.wcoomd.org/en/events/event-history/2013/wco-picard-conference-2013/~media/09569F05EF4240D6A5CCE0327CEF03CC.ashx>>
- Report „On Development of State Civil Service” (Minutes of the Cabinet of Ministers No.40 of 28 July 1998, section 35) (Ziņojums "Par valsts civildienesta attīstību" (Ministru kabineta 1998.gada 28.jūlija sēdes protokols Nr.40, 35.§).
- Saaty, T. L. 1980. The analytic hierarchy process: planning, priority setting, resource allocation. New York: McGraw-Hill.
- Seetharaman, A.; Low, K. L. T.; Saravanan, A. S. 2004. Comparative Justification on Intellectual Capital. *Journal of Intellectual Capital*, 5, pp. 522–539.
- Talent Management Pilot Project to be Implemented in Public Administration (Īstenos talantu vadības pilotprojektu valsts pārvaldē) [online] [accessed 07/01/2014.]. Available from Internet: <<http://www.mk.gov.lv/lv/aktuali/zinas/2013-gads/09/050913-vk-02/>>
- The Law On Remuneration of Officials and Employees of the State and Self-government Authorities, 2009. Law 01/12/2009 (amendments and regulations of the Cabinet of Ministers) Riga: Saeima of the Republic of Latvia. (Valsts un pašvaldību institūciju amatpersonu un darbinieku atlīdzības likums [tiešsaiste]. Likums 01.12.2009. (tā grozījumi, un no likuma izrietošie MK noteikumi) Rīga: LR Saeima [online] [accessed 02/02/2014.]. Available from Internet: <<http://likumi.lv/doc.php?id=202273>>
- The State Revenue Service Performance and Development Strategy for 2011-2013, SRS Order No.373 of 16 February 2011. (Valsts ieņēmumu dienesta darbības un attīstības stratēģija 2011.–2013. gadam, VID rīkojums 373, 2011.gada 16.februārī).
- Ulrich, D. 1997. Human resource champions. Massachusetts: Harvard Business School Press.
- White, Harvey L. 2010. Talent Management and Human Performance in the Public Sector. Proceedings of 2010 International Conference on Public Administration (6th), Vol ii pp.157-172.
- Yoon, K. P., Hwang, C.-L. 1995. Multiple attribute decision making: an introduction. Sage university paper series on quantitative applications in the social sciences, Thousand Oaks, CA, 1995.