

# Indicators, factors and criteria for assessing of the customs performance

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## ABSTRACT

The aim of the research is to analyze the most important elements of the customs performance assessment system and their applications. This topic is very actual because customs function and task priorities changes, customs services need to pay more attention to international threats. Similar tasks in different countries would be appropriate to use a similar strategic management methods. It is very important to develop a customs authority strategy, to set objectives, to organize the performance of functions and tasks, but without an appropriate performance assessment system, it will not be possible to judge the quality of the implementation of the strategy.

**Keywords:** capacity of public governance, effectiveness, assessment of operations, customs performance indicators, assessment criteria, factors of influence of customs operations.

## 1. INTRODUCTION

The broadest concept, which is widely used nowadays to characterize quality of work of a company, an institution or an organization is – governance. Governance has become an odd reality nowadays, which not only affects the place of the country in ranking charts and indexes, but also competitiveness of every company in the market and organization of operations of public governance. Nowadays important role is played both by institutional construction of the state and by the capacity of state administration in exercising of relevant core functions regarding integrated actions in defining the problem and coordination of implementing reforms, strategic planning, change management, communication about causes of state actions and achievable results.

As high the capacity as effective the operation and, to assess it, a comparative and methodical assessment of institution must be carried out.

Customs institutions possess various functions, quite rapid and wide amplitude of priority change, as well as dependency on external circumstances. At assessment such criteria as the following must be set apart and correctly interpreted: results of customs work; indicators as results of customs work and as pointers, which can be established within customs environment and outside of it; factors that affect results.

Maximum of those pointers must be studied, then most relevant and objective must be chosen and used to characterize stage of fulfillment of strategic aims, functions and objectives. It must be completely clear – how and why an indicator becomes a criterion,

in its turn the chosen criterions must correspond to the aim of assessment.

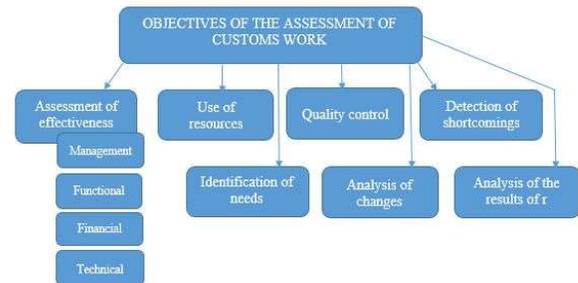


Figure 1. Objectives of the assessment of customs work.

The objective of the assessment is not always the functional outcomes of the institution or service. The government may be interested in the overall effectiveness of the institution, in certain situations it is important to assess the effectiveness of the use of resources at customs authorities, to identify shortcomings in the functioning of the service, to diagnose needs, to analyze the results of the reforms carried out. There is no universal method that serves all the objectives of the evaluation, special criteria should be selected that can most accurately describe the situation. The research has been carried out on the basis of theoretical aspects of strategic management, public administration and the customs matters. Author studied experience of various countries and international organizations recommendations of customs work planning, implementation and evaluation.

## 2. OUTCOMES AND INDICATORS

In theory and practice one can find several terms for indicators that are used for the assessment – indicators, criteria, factors. Each can be used in different ways.

The outcomes are the broadest term to define elements used in analysis and evaluation. The outcomes that result from reading the measurement or performing certain mathematical operations on their own will be accurate, but without a deeper analysis, without their place and significance in the finding process, this will not reflect the realities of the situation. Performance outcomes are to be classified for proper application (see Figure 2.). The outcomes used for evaluation can be variable and unchangeable, sensitive and unaffected. Depending on the level of complexity, all outcomes can be divided in simple and complex. Qualitatively developed performance outcomes provide public administrations and the public with information

about the planned objectives and those achieved within the allocated resources.

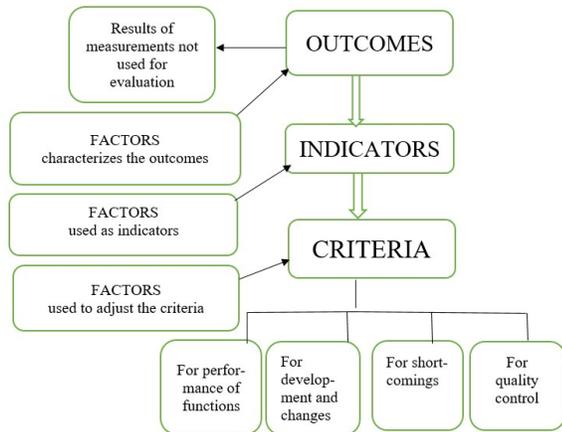


Figure 2. Indicators, indicators, factors and criteria for performance assessment.

Qualitatively developed performance outcomes provide public administrations and the public with information about the planned objectives and those achieved within the allocated resources. This approach is an internationally recognized good practice for public administration. The system of results and performance indicator outcomes provides the possibility to measure the extent of achievement of goals and, if necessary, to adjust actions (by increasing or reducing investment) in order to meet the needs of society as fully as possible. The results and performance outcomes illustrate the quality and volume of public services provided by public administrations [11]. Performance outcomes are the numerical values and characteristics of the investments and benefits that characterise or explain the extent of achievement of goals over a given period of time. Analytical outcomes measure the planned and achieved benefit-investment ratio.

Indicators are the basis for the evaluation process, which may also become evaluation criteria under certain methodologies. Indicator can be defined as a parameter or value that provides information on definite phenomenon. Indicators are usually designed for a specific goal. Their task is to accurately characterize the situation and to provide information to the decision maker. The development of indicators is a lengthy and always dynamic process, but unduly waste of time and resources in searching for other indicators, forgetting about the implementation of the plans themselves, should be avoided [11]. Good indicators are:

- applicable, if they reveal tasks and responsibilities of the body;
- useful because they allow to evaluate the activity;
- completely safe;
- verifiable because they can be easily calculated;
- repeatable [5].

In the field of customs, possible indicators vary widely in terms of origin, structure, type of calculation, degree of complexity, the objective and potential of using.

There are indicators demonstrating effective activity, and there are indicators showing unused potential as well as pointing to shortcomings in the work or the substantial external conditions. There are also a number of certain factors that can ensure operational efficiency.

Only the methodological, sequential and logical work with indicators can lead to maximum precise performance criteria determination.

Evaluation elements must appear already in planning documents. Institutional strategies should include the tasks to be performed, the criteria for evaluating their performance and the indicators the analysis of which will allow to objectively assess the criteria. Individual indicators may be used as assessment criteria, but based on justification.

The number of detected customs offenses is an performance outcome, it can become an indicator in the process of comparative analysis – e.g. the number of detected customs offenses has increased, but as a criteria it can be used taking into account the internal (e.g. resources allocated to this area of activity) and external factors (e.g. changes in the flow of goods) which influence the operation of customs.

### 3. SELECTION OF EVALUATION CRITERIA

According to definitions developed by the specialists, the **criteron** is a decisive, important indicator to assess, define and classify by. The determination of the criteria facilitates the research of the phenomenon, they are deduced from the subject, the ideal model of the process, which in its turn is the result of scientific research of that subject or phenomenon. The study of the origin of that concept also leads to conclusion that criteria implies a feature (or one of a number of features), by presence or the degree of which something is valued, determined, classified or qualified; the measure [7].

As stated in the Sustainable Development Strategy of Latvia, not only the accounting of invested resources should be implemented in efficiency assessment of the work of public administration, but mainly the measuring of the results (benefits) obtained assessing the cost efficiency of investments and using other assessment methods commensurable with the private sector. The strategy indicators mark the most important development aspects in order to inform the society in a clear form regarding the progress in particular development directions, allowing everybody to join the discussion with understanding, assess the correctness of the selected priorities, as well as to link the expected results with responsibility for the implementation of strategic tasks [8].

In order to assess the effectiveness of public administration, we need well-known evaluation criteria, since in society, subjectivist approaches to public-management phenomena are very common. The criteria for effectiveness are features, frontiers, side and manifestations of state administration, through the analysis of which you can determine the level and quality of management, its compliance with the needs and interests of society [19].

In creating the catalogue of assessment criteria and indicators for customs performance it is necessary to consider their different origins, methods of collection, reliability, objectiveness and use. When using performance indicators, for example, a distinction should be made between indicators illustrating performance from indicators illustrating performance of functions, and quantitative indicators from qualitative indicators.

Criteria for performance evaluation are established by methodological use of markers and indicators. The simplest way to formulate a criterion is to ask a question – whether a task has been completed, what goal has been achieved, any problem has been prevented, any system has been introduced?

Factors/indicators/criteria		
Factors (preconditions for successful drug fighting)	Indicators (outcomes to be used for evaluation)	Evaluation criteria
<ul style="list-style-type: none"> <li>- the resources allocated to customs;</li> <li>- the number of employees involved;</li> <li>- distributed/used technical equipment;</li> <li>- the existence of a kinological service/level of organization;</li> <li>- organized cooperation in this field with other governmental organizations;</li> <li>- public support for the customs authority.</li> </ul>	<ul style="list-style-type: none"> <li>- the number of customs checks carried out (in the field of drugs);</li> <li>- the number of tests carried out by the kinological service;</li> <li>- the number of uses of technical means;</li> <li>- criminal proceedings initiated;</li> <li>- the number of actions taken jointly with the other institutions.</li> </ul>	<ul style="list-style-type: none"> <li>- cases of drug detentions and total quantities;</li> <li>- the number of persons detained in connection with the illegal movement of drugs;</li> <li>- violations detected as a result of cooperation measures;</li> <li>- decisions taken (number) on imposition of penalties;</li> <li>- decisions taken (number) on termination of record-keeping.</li> </ul>

Table 1. Possible indicators and performance assessment criteria in the field of drugs.

This can be done only if the task is sufficiently precise. If the task is defined – to protect the company from narcotic drugs – then the criterion is easy to formulate – where there is or no narcotic substance in the customs territory illegally carried across the customs border. But this is already an evaluation methodology issue.

#### 4. ROLE OF INTERNAL AND EXTERNAL FACTORS IN THE EVALUATION PROCESS

The factors or conditions may indicate a certain condition of the system and the presence of contributing or disturbing elements. In customs matters, they play a very important role: if there are elements in the customs system such as the risk analysis system, the anti-corruption measures programme, the post-clearance audit system, the maximum use of possible information technology, this indicates a potentially good organization of work, which should give good results contributing to effective customs performance. At the same time, they can also be used as criteria for assessing the customs work; the indicators needed to evaluate the work and to define, compare and predict the results, can also be found here.

Without the environmental impact assessment, the measurements of results will not be true and may lead to the incorrect choice of criteria. The most important internal variable parameters of the management are the objectives, tasks, structure, technologies and personnel. The key factors for external environmental variables are the political process, economic situation, scientific progress, sociocultural changes, the impact of groups' interests [16].

Internal factors – the internal environment of the Customs and external factors related to processes in the country, society and international relations must be taken into account when applying the criterion.

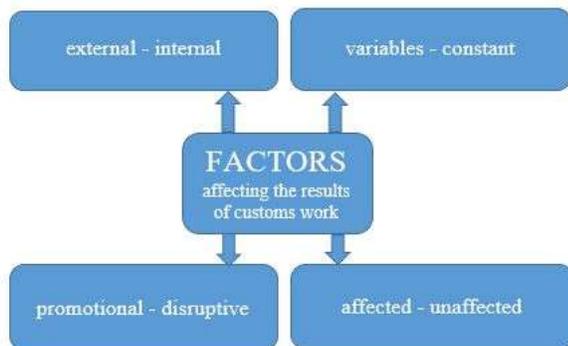


Figure 3. External and internal factors affecting customs work.

Factors that indicate the possibility of effective work, which also serves as a kind of indicator: the existence of a strategy, the quality of management, good workplace management, effective procedures, appropriate regulatory frameworks, the existence of adequate resources, the use of IT, risk management, highly qualified and motivated staff, management support, public support, well-organized internal and external cooperation, process control and regular evaluation of results.

Besides these internal and external indicators the results of the customs work depend from different supplement factors, related to the product itself, the location and type of movement, the choice of customs control methods, etc., such as the nature and special characteristics of the goods to be transferred, the country of origin of the goods, the value of goods, the control authorities, the border crossing point (land border, port or airport), the degree of risk defined in the process of risk analysis, application of the type and methods of control, etc.

#### 5. INTERNATIONAL AND NATIONAL PRACTICES

Studies show that every state exercises development of these indicators and criterions, international organizations express their opinion about methods and elements of assessment, separate experts research these issues, however, a one-fits-all methodology, that would allow to fully and objectively assess the work of customs, has not been discovered yet.

The assessment system is affected by organizational model of the border enforcement agency. In the reports of work results of enforcement agencies in the US, the aspects of safety and defense dominate, in Estonia and Latvia customs agencies are deeply integrated within the state revenue service, therefore the assessment criterions are associated with collecting revenue. Russian criterions of assessment of customs agencies work are associated with prescribed aspects of effectiveness.

Criteria and indicators for evaluating the customs work can be found in national strategies, operational programs and plans, regional and international programs, guidelines of international organizations, business interest, public needs, customs reports on the results of its work, the description of the modernization projects, the quality management rules, the results of various diagnostics, survey results, and special methodologies.

The Customs Modernization Handbook issued by the World Bank, speaking on the diagnostics of customs authorities, indicates that a comprehensive diagnosis should use both quantitative and qualitative indicators and look at the effectiveness and efficiency of the institution, institutional design and management, and the institutional and economic environment of the customs administration [3].

Luc de Wulf points out that the performance indicators allow to assess the effectiveness of the customs work, to clarify the necessary reforms and their objectives, to carry out the monitoring of the implementation of reforms and to assess progress. Identification and systematization of these indicators allow a clear characterization of the reform objectives, both in terms of qualitative and quantitative indicators [3].

Several international organizations have worked in this direction including International Monetary Fund which identified several economic efficiency assessment criteria in the framework of the TTFSE (Trade and Transport Facilitation in Southeast Europe) program:

- the amount of the customs duties collected;
- the share of customs revenues in the total amount of tax revenues;

- wages and salaries (wage and salary fund of customs authorities in total) at a ratio of customs duties collected;
- the volume of trade turnover per one customs employee;
- number of declarations at a ratio of the number of customs employees;
- expenditure for the presentation of a single customs declaration.

Within the framework of the EU Customs Evaluation Project, the indicators reported by Member States on a quarterly basis were:

- number of import and export declarations;
- electronically entered declarations;
- documentary and physical control measures taken;
- simplified procedures.

In recent years (according to the 2013 report), the following additional indicators are compiled and analyzed:

- number of declarations;
- use of simplified procedures;
- number of electronically entered declarations;
- data from various electronic customs systems;
- customs value and customs duty;
- number and competence of customs officers;
- proportion of documentary control;
- proportion of physical control;
- the number of post-clearance controls (audit), the number of employees involved, the number of offenses detected;
- number of registered economic operators;
- number of simplified procedures and other customs permits.

At national level, indicators and criteria for assessing customs efficiency are most often grouped according to the main areas of customs activity. Lionel Pascal offers to WCO to use a small number of very clearly defined indicators in aims to evaluate:

- customs costs;
- implementation of the fiscal function;
- implementation of economic function;
- implementation of the protection function;
- implementation of the security function [9].

Belozerova S.V. and Belozerovs I.I. describing the problems of customs efficiency [17], expresses the opinion that the most important criterion of effective operation from the point of view of the participant of external economic relations is the speed of service (customs clearance, declaration). Professor Stephen Holloway in his turn mentions the following criterion as the most important for evaluating of customs operations, from the point of view of merchants:

- costs of processing trade and customs documentation;
- time taken to get trade documents approved;
- number of staff needed to process and handle trade documentation and customs;
- cargo clearance time;
- number of "security" actions [12].

According to Holloway, the model of Willis, Homel and Anderson should be used in border control [6]. High level results include reduction of customs clearance time and total export and import transaction costs, simplification of customs clearance process, identification of high risk cargo.

The specialists of the Russian Customs Academy are developing a methodology for using the Customs Efficiency Targeting Criteria offering a set of evaluation criteria and indicators [20]. It can be said that a certain system has been established, as it is based on one broader criterion, for calculation or determination of which a number of logically applied sub-criteria or indicators is required.

At national level, different approaches and methodologies of the the selection and application of indicators are emerging in the process of evaluating the results of customs work in practice. Even in countries with similar customs parameters, the indicators used and the approaches of their selection can be very different. Describing the development of performance evaluation in the Russian customs, which pays particular attention to the issue of efficiency, Alexei Gubin [1] points out that in assessment of customs performance results it is necessary to take into account various criteria and figures which are interrelated, such as the volume of controlled foreign trade, customs duties collected, criminal proceedings initiated, detected cases of illegal movements of goods, the structure of the customs service, the number of staff and the customs budget.

Following factors are indicated as factors that influence the performance of customs offices: level of customs payments, specifics of goods, specificity of transport, geographical structure of foreign economic relations participants, specificities of customs regimes to be served, location of customs offices [18]. In the EU countries, despite a common customs and foreign trade policy, the approach to assessing customs work is controversial. Frequently the evaluation problems are caused by too many disorganized indicators, lack of employee interest, willingness to use only financial indicators related to replenishment of the treasury, while neglecting other important functions. Too many indicators can break down the analysis: there are too many decision makers who are fighting for the quantity of measurements rather than quality, using the opportunities offered by new technologies.

Comparing European Standards for the Selection of Evaluation of Customs Performance, the author has identified significant differences, ranging from 10 indicators in 2 directions in Germany to 64 indicators in 5 functions in France [9].

By studying the positions of other countries in different regions of the world, the author finds out even more significant differences related to differences in their customs policies, the risks to be borne, peculiarities of customs service organization and other factors.

To a large extent, problems in the design of a common and generally applicable evaluation system are caused by a different approach to work planning and determination of objectives, directions and functions. For example, there are 4 strategic objectives and 7 performance criteria in the USA [14], 5 areas of activity and 14 criteria in the Jordan, but with a completely different approach and understanding of customs functions.

Prabodh Seth examines the practices of New Zealand, Jordan, South Africa, Japan and Egypt, as well as Mauritius, notes that revenue organizations around the world are using key performance indicators (*KPI*). They stem from strategic goals, with clearly defined criteria - what is achieved over a given period. For example, the Japanese customs service considers the promotion of trade as one of the most important goals and the time required for goods release is a critical indicator for assessing the results of customs work. Also, in Egypt, the reduced customs clearance time is the key indicator of success.

In the Baltic region, we can compare the approach of Estonia, Lithuania and Latvia to the selection and application of the criteria for assessing of customs work. This has been largely influenced by the different position of the customs service in the public administration system.

The assessment elements specified in the Strategic Development Plan [4] of the Estonian Tax and Customs Board lack the specifics and systems, the customs functions and tasks are not precisely specified, indicators are not set for all markers, the influencing factors are not considered. The performance

indicators used in the Strategy Execution Assessment Document are general, customs and tax administration indicators are not differentiated, but separate of the them can be generally applied. The Lithuanian Customs Service's strategic planning document [2] does not specify markers or indicators that will be used as criteria for evaluating the implementation of the strategy. Exceptions are tasks that involve a measure that is a performance indicator itself. The performance indicators are set out in the annual customs performance report

In the Latvian situation, the strategic planning document [15] lacks precision. The activity is planned by defining the pillars, strategic goals, directions of action, performance results, performance indicators and their numerical values. The negative result is that the named performance indicators do not reflect all directions, functions and expenditures of customs activities. Also, in the activity reports, when evaluating the results of the SRS work, the created system is not applied correctly and precisely.

Research shows that:

- there is a very different understanding of customs functions and tasks in general;
- catalogs of indicators and criteria according to the purpose of evaluation are not created in evaluation of customs work;
- internal and external factors are not considered when setting criteria for assessment of customs work;
- in practice, a simplified approach has been observed – for evaluation are offered the results of work which do not correspond to the definition of an indicator or criterion;
- the lack of detailed and comprehensive systems for the assessment of customs performance could be due to the diversity of customs functions, the rapidly changing environmental conditions, the difficulty of reliable prediction or planning the results, the reluctance to show the system weaknesses;
- the evaluation system is influenced by the organizational model of the service and its degree of integration into the state administration system;
- not always the capacity of the customs service is in line with internal priorities and international obligations as well as with objective circumstances.

## 6. CONCLUSIONS

In order to create a systematic framework for the assessment of customs activities – a catalog of criteria, factors and indicators set up in accordance with the functions, tasks, competences and levels of activity to be performed, taking into account the internal and external environmental conditions, contributing and disturbing factors it is necessary to undertake definite actions in aims to identify and classify these elements (see Figure 4).

In order to create a catalog of indicators of customs activity, indicators, internal and external environmental factors, guidelines are needed that correspond to the functions, tasks and directions of activity to be performed which can be used for the determination of evaluation criteria and development of methodology in the future.

It is necessary to understand which groups of indicators should be used for the evaluation of definite group of functions or activities and which are the most characteristic, it is necessary to evaluate even the performance of each employee – what task and function he/she performs by his/her activities – how important is his/her contribution to the implementation of the task or function

and to joint work result of the unit – whether the value of the work should be increased or lowered by the coefficient, taking into account the internal and external background.



Figure 4. Classification of operations for the determination of elements of a customs work evaluation system.

There are several conclusions that can be drawn from studying the findings about the effectiveness of customs:

- The effectiveness of the customs service can be assessed from various aspects: efficiency of management, functional, technical, financial, operational efficiency, etc.;
- an effective customs service fulfills the specified tasks by performing the assigned functions according to requirements and priorities, using the available resources and favorable conditions, minimizing the risks and the impact of the unfavorable conditions;
- given the cross-border nature of customs matters, there are necessary generally acceptable definitions of customs effectiveness, its role in the context of the state, society, business, measurements and calculations of effectiveness, prerequisites for effectiveness determination and improvement;
- in assessing the effectiveness of the customs service, the specificities of public administration, customs tasks and functions, internal and external environmental conditions, current priorities should be taken into account;
- it is possible and necessary to evaluate the results of customs work using different methodologies for different levels of structural units, different tasks, processes and functions;
- The results of customs work will depend on good overall public administration, proper work organization, and level of capacity.

According to the above mentioned the following thesis for research, discussion and further examination can be imposed:

- by implementing the multifunctional functions, the assessment system must correspond with priorities and aims set by the strategic planning;
- pointers used in assessment must be extensive enough, taking into account the variety of functions and objectives carried out by customs and the aim of assessment, etc. conditions;

- when assessing pointers of customs work and its influencing factors, correct, objective and suitable indicators must be chosen, in order to create criteria for assessment and improvement of work;
- operational indicators and assessment criteria must be chosen accordingly to the purpose of assessment;
- reforms in the state administration are to be implemented only on basis of previous assessment with the purpose of enlarging the capacity of bringing into effect the set functions and objectives;
- In times, when the role of customs in carrying out the fiscal function decreases, the defense and safety issues arise, therefore ever larger integration of customs into the revenue service is not acceptable.

Internal and external safety is greatly dependent on the capacity of public governance. In order to assess the capacity of public governance, an assessment system must be created, by taking into account the functions, objectives and operational features of each institution. Capacity of customs agencies must correspond with internal priorities and international liabilities, as well as objective conditions.

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