

ROYAL GOVERNMENT OF BHUTAN



COMPETENCY BASED FRAMEWORK FOR CUSTOMS OFFICERS

DEPARTMENT OF REVENUE AND CUSTOMS

MINISTRY OF FINANCE

FEBRUARY-2020 – EDITION I

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LIST OF ABBREVIATION

CED:	Customs and Excise Division
DRC:	Department of Revenue and Customs
HRC:	Human Resource Committee
KSA:	Knowledge, Skills and Abilities
LTO:	Liaison and Transit Office
MoF:	Ministry of Finance, Bhutan
PGDFM:	Post Graduate Diploma in Financial Management
RCSC:	Royal Civil Service Commission
RRCO:	Regional Revenue and Customs Office
TNA:	Training Needs Analysis

1. OVERVIEW

1.1. Overview of the Department of Revenue and Customs (DRC):

The DRC is one of the departments under the Ministry of Finance. It constitutes five divisions such as the (i) Income Tax Division, (ii) Customs & Excise Division, (iii) Sales Tax Division, (iv) Revenue Division and (v) Revenue Intelligence Division. It also constitutes eight regional offices, each located in Bumthang, Gelephu, Mongar, Paro, Phuentsholing, Samdrupjongkhar, Samtse, and Thimphu. These regional offices are termed as Regional Revenue and Customs Officer (RRCO). DRC is considered to be one of the largest departments in the Country and has a man power capacity of about 702 officials.

The vision, mission, goals and the values of the department has been clearly mentioned as below:

- a. **Vision:** Contribute to nation building through the development of an effective revenue system.
- b. **Mission:** To ensure that the Tax and Customs administration has the capacity to collect taxes efficiently and effectively at minimum cost through impartial and consistent enforcement of regulations, and to provide a convenient and honest service to the taxpayers.
- c. **Goals:** To mobilize revenue by instituting fair taxation system and excellent taxpayer service delivery:
 - Foster effective and efficient tax administration;
 - Attain high level of staff capability;
 - Improve voluntary compliance; and
 - Raise revenue fairly and enable taxpayers to meet their tax obligations.
- d. **Value:** Maintain highest standards of integrity, professionalism, transparency and accountability upholding the values of equity, fairness and justices to all the taxpayers.

1.2. Overview of the Customs & Excise Division (CED):

The Customs Administration plays an important role in implementing the Government policies, as well as in achieving national development objectives. Often the Customs is the first window through which the external world perceives our country.

The CED is responsible for collection of national revenue, facilitation of legitimate trade and enforcement of allied laws and regulation to protect society against large number of threats. As it is entrusted with conflicting roles and responsibilities, it faces greater challenges in balancing a high level of compliance with revenue objectives and regulatory requirements while facilitating the legitimate movement of goods and people across borders.

As of 31st January, 2020, the CED has about 253 Customs officials of which 59 are falling under the professional and management category. The vision, mission, goals, and values of the division are as reflected below:

- a. **Vision:** A respected and responsible Customs and Excise services contributing towards Nation Building;
- b. **Mission:** Efficient collection and protection of Customs and Excise Duty, Sales Tax and other related taxes and facilitation of legitimate trade and commerce;
- c. **Goals:** To promote honest and transparent environment, ensure efficient assessment and collection of duties and taxes and facilitate legitimate trade and commerce;
- d. **Values:** A well performing and ethical Customs Officers acting with civility and impartiality to all its clients;
 - Assess our action and take responsibility for those actions,
 - Believe in our vision, proud of our profession services and exert extra effort.

1.3. Background of Competency Based-Framework (CBF):

The Royal Civil Service Commission (RCSC) launched the CBF for Civil Service in collaboration with Singapore Polytechnic International, with funding support from Temasek Foundation International, Singapore.

A competency is defined as a cluster of observable, measureable and highly interrelated attributes, including knowledge, skills and abilities that give rise to the behaviours needed to perform a given job effectively to contribute to organizational success. It is aimed to cultivate the culture of identifying skill needs of employees, assisting continuous development, and professionalizing public servants to deliver responsibilities effectively and efficiently.

The CBF for the Customs Officers is developed to further enhance the capacity and capabilities across all dimensions of the Customs functions to perform efficiently and effectively.

The CBF for Customs officers include three role profiles, two competency areas, nine key competencies and twenty five behavioral indicators.

a. Objectives:

The objective of CBF is to:

- Provide a clear structured view of the skills and knowledge required by Customs officers in all proficiency levels and in all skill areas;
- Guide the CED/DRC to identify the skills needs of the employees towards achieving organizational goals;
- Help in continuous development and professionalization to deliver their responsibilities effectively and enhance productivity; and
- Guide future recruitment process, succession planning, performance management, and rewards & recognition.

b. Scope of CBF:

The competencies defined under this document shall apply only to Customs officers who fall under the “Professional & Management” category.

c. Benefits of CBF:

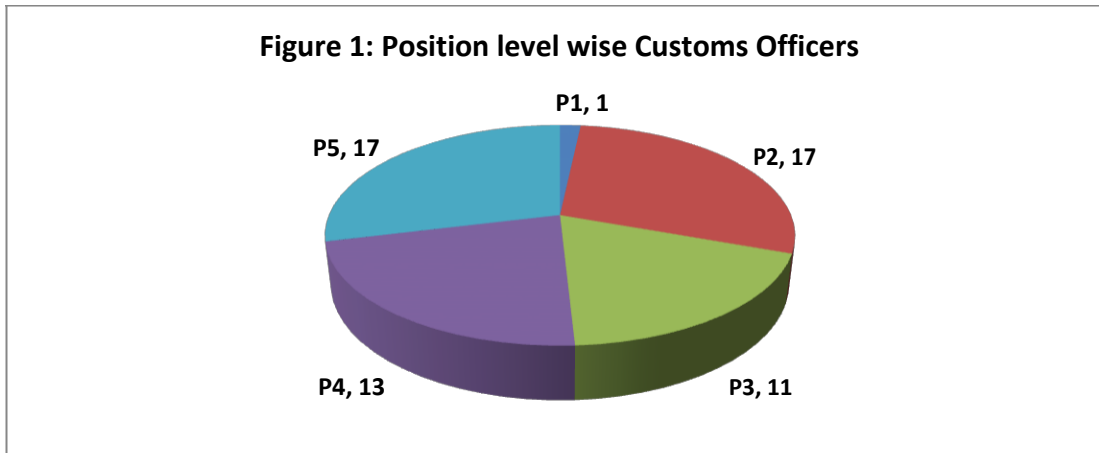
- Improve transparency in carrier track in the organization;
- Provide valuable insight in targeting training and development needs;
- Make recruitment more efficient and effective;
- Addressing weaknesses and reduce employee turnover;
- Enhance the capacity of the Customs officers and maximize organizational performance;
- Improve employee satisfaction and morale;
- Provide greater role clarity and allow customs officers to take ownership for continuous professional development; and
- Enhance organizational reputation and profile.

2. CURRENT SITUATION OF RECRUITMENT & CAPACITY BUILDING

2.1. Recruitment and Designation

The entry level officers are generally recruited from the selected civil service officers who had undergone one year of training on the “Post Graduate Diploma in Financial Management (PGDFM)”. They are designated as the “Assistant Customs Officers” and categorized under P5 level. The next levels of officers are termed as “Assistant Collector (P4)”, “Deputy Collector (P3)”, “Joint Collector (P2)” and “Collector (P1)”.

Figure 1- illustrates the position level wise officers in the CED.



The CED and the RRCOs (including LTO) are headed by the P1 level officers and are termed as Collectors and Regional Directors respectively. The sections under the CED and the RRCOs are headed by the Joint Collectors (P2 level). The unit in-charge under each of the sections is usually headed by the Deputy Collector (P3) or the Assistant Collector (P4) level officers. The P5 level officers are normally assigned to perform generic work and at times are given to take charge of the shifts as shift in-charge.

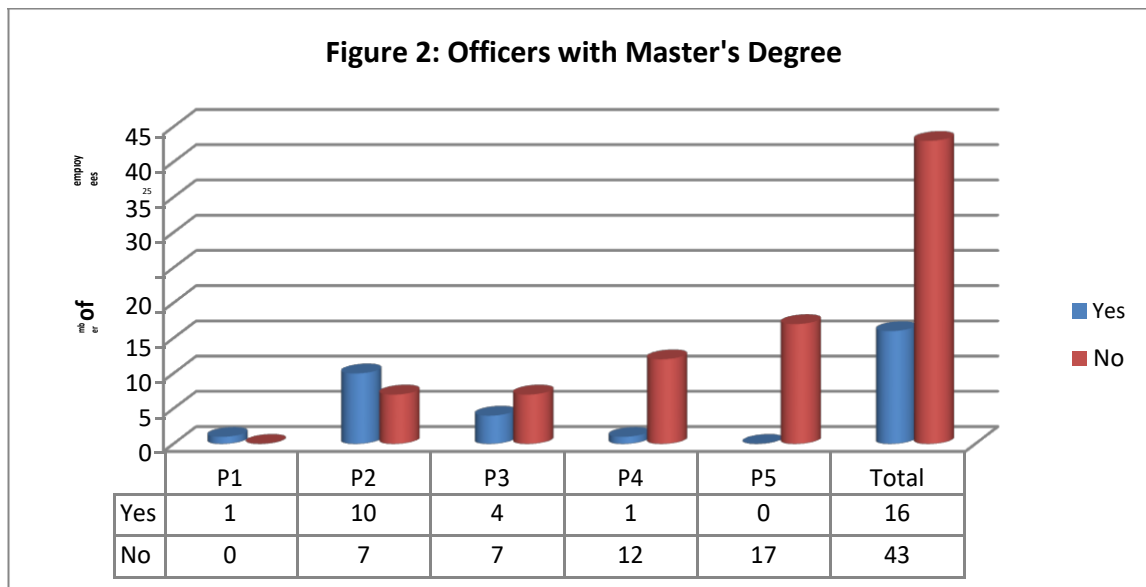
Notwithstanding the above paragraph, there are sections which have been headed by the P3 and P4 level officers. At the same time, there are also units which are headed by the P2 level officers.

2.2. Capacity Building

As mentioned above, the new recruits for the Customs officers are selected from the officers who have undergone one year of PGDFM. The new recruits are then provided with brief orientation program on the administration of CED, before they are being placed in their respective work station. However, there is no structured orientation program designed to provide orientation to the new recruits.

For the existing officers, there is no structured HRD plan for building competency of Customs officers. No proper training needs assessment and analysis (TNA) has been carried out so far. The trainings/refresher course is provided based on the availability of budget. Hence, there is no prioritization of the required training. Nevertheless, the officers have enhanced their qualification by undergoing master’s program through scholarship and self-funding.

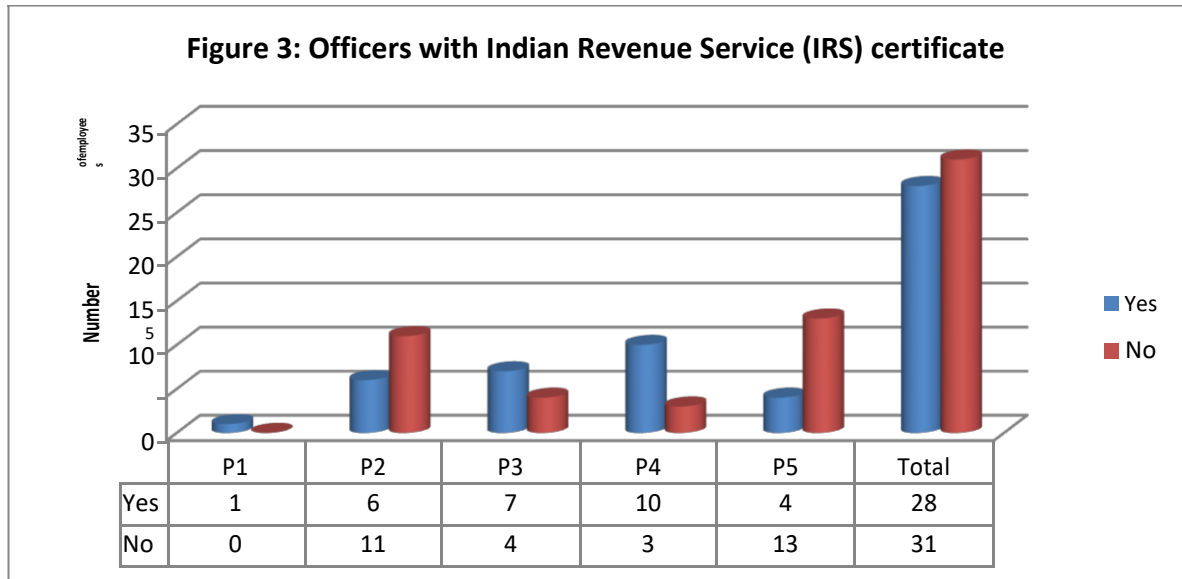
Figure 2- illustrates the number of Customs officers with and without the Master’s Degree.



As of date, there are 16 officers with Master’s degree (including the 4 officers undergoing the master’s program) and 43 without the Master’s degree.

The Customs officers also avails one year certificate course on the Indian Revenue Service (IRS) at National Academy of Customs, Indirect Tax and Narcotics (NACIN) with funding assistance from Government of India.

Figure 3- illustrates the number of Customs Officers with the IRS certificate. As of date, there are 28 officers (including 3 officers who are undergoing the course) with the IRS certificate.



Till date, there are three officers who had undergone both Master's and IRS course (including two officers who are currently undergoing the Master's degree).

3. PROCESS UNDERTAKEN

3.1. Introduction

This section explains the process undertaken in drafting the CBF for the Customs officers. The role profiles, competency areas, competencies, behavior indicators and the proficiency levels were developed through consultative and literature review. It was further validated with Customs officers across RRCOs and the DRC management. The TNA was carried out through distribution of questionnaires to officers of each proficiency level and analysis carried out on the basis of the responses received.

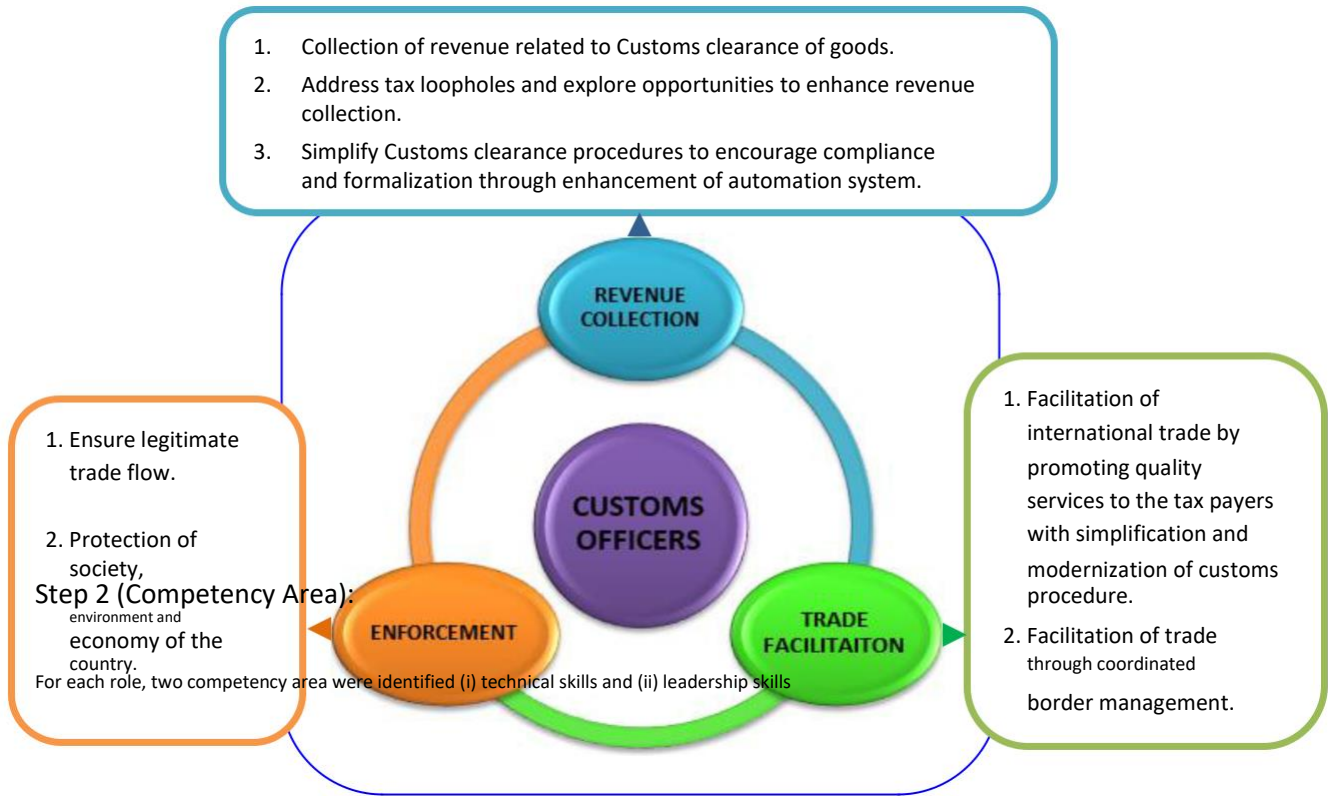
3.2. Identification of Key Role

The team member started developing the CBF from 9th to 14th September, 2019 at the Institute of Management and Studies Limited (IMSL), Thimphu. The team referred various sources, such as the EU competency framework for the customs profession, WCO framework of principles and practices on customs professionalism, competency framework of other government agencies in Bhutan, etc. to identify relevant key roles of the Customs officers in Bhutan.

The roles and responsibility of Customs administration across the world are to collect national revenue, facilitation of legitimate trade and enforcement of allied laws and regulation to protect society against large number of threats. However, it is noticed that in the developed countries they focus more on facilitation and security of the country, while in the developing countries and least developed countries the focus is also given on revenue collection.

So, in keeping with the roles and responsibilities of other Customs administration and taking into consideration the vision and mission of the DRC, the team identified three major key roles for the Bhutan Customs, namely the (i) Revenue Collection, (ii) Trade Facilitation, and (iii) Enforcement.

The diagram below illustrates the three key roles and its descriptions.

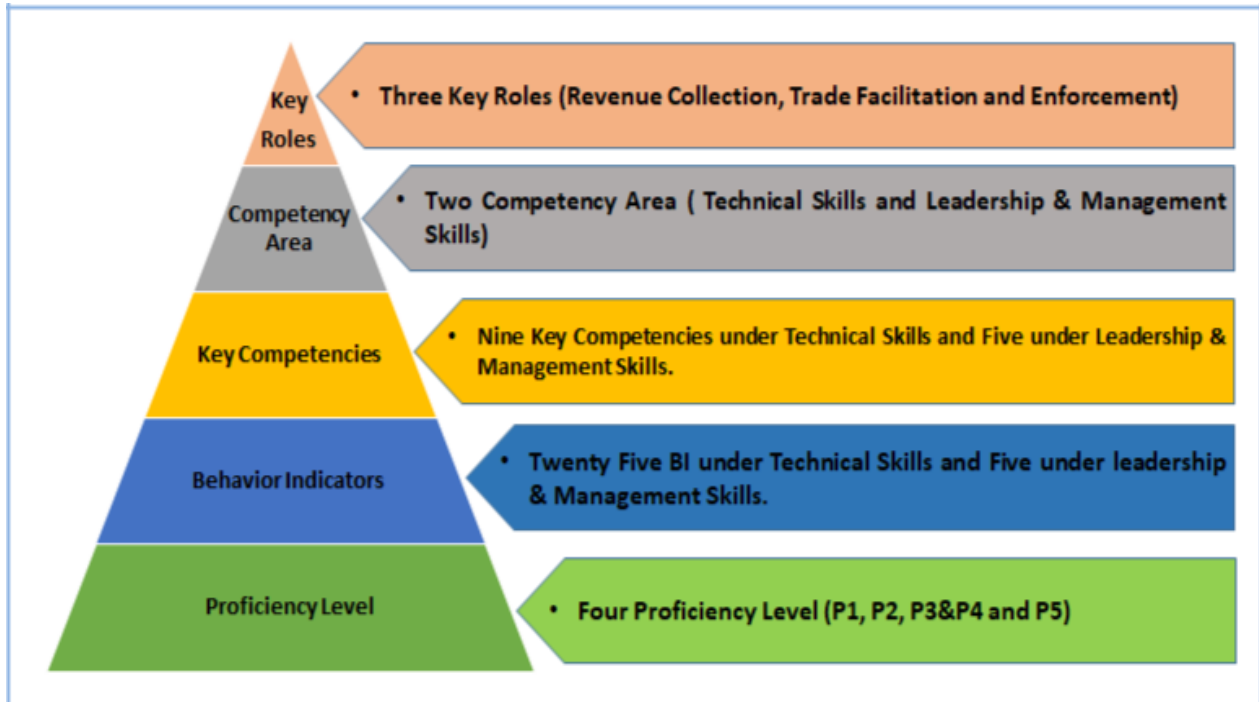


3.3. Identification of Competency Area, Competencies & Behavior Indicators

The roles and responsibilities of Customs administration are technical in nature. Customs officers are required to keep their knowledge updated on timely basis to maintain pace with the changing pattern of international trade and rising concerns of security threat. They also need to interact with people within and outside the organization on daily basis to mitigate any differences or issues. For maintaining harmony, cordial relationship and smooth functioning of the organization, it is vital for the officers to have the leadership and management skills.

Therefore, the team has identified two competency areas such as (1) technical skills and (ii) leadership skills. Under the technical skill there are nine key competencies and twenty five

behavior indicators. Under the leadership and management skills there are five key competencies and five behavioral indicators. The diagram below illustrates the features of CBF.



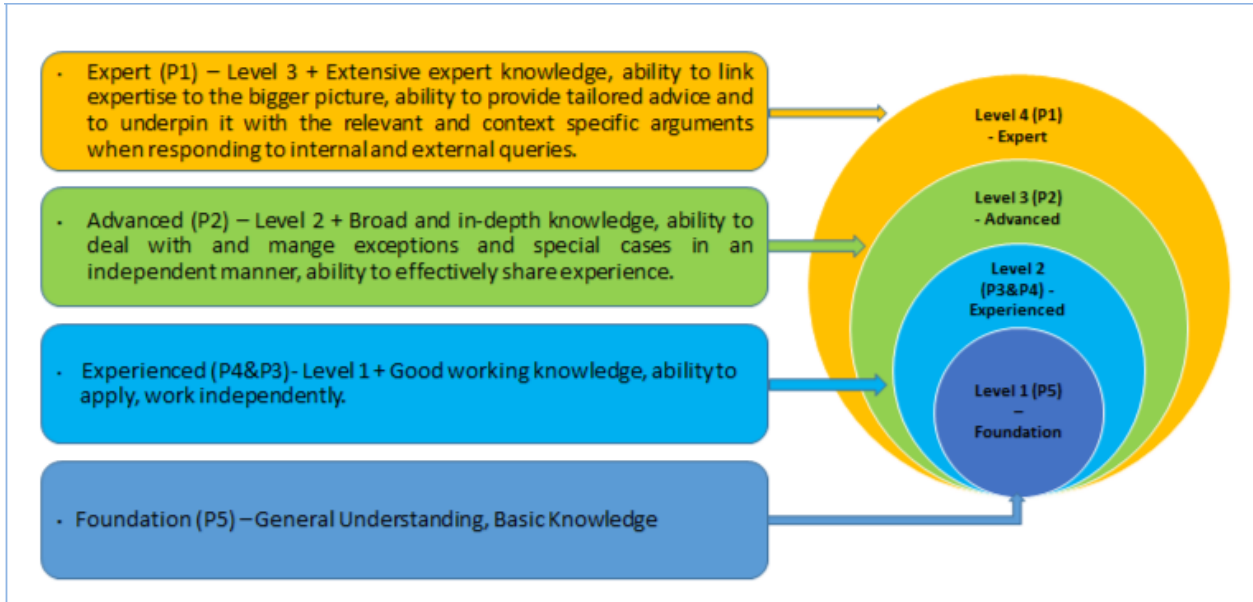
Annexure I- illustrates the key competencies and behavioral indicators under the technical skills.

Annexure II- illustrates the key competencies and behavioral indicators under the leadership and management skills.

Annexure III- illustrates the behavioral indicators and proficiency levels under the technical skills.

Annexure IV- illustrates the key competencies and proficiency levels under the leadership and management skills.

The CBF identifies four professional levels which apply to all the competencies in the Framework. The diagram below illustrates the level of competency required to perform a specific job successfully at each proficiency level.



3.4. Data Collection for Training Need Analysis (TNA)

TNA defines a process of determining training requirements based on analysis of the gap between required and actual competence of employees. For the purpose of TNA, four set of questionnaires were prepared to target each proficiency level. The questionnaires were distributed to all the Customs officers through the Google form (online) on dated 5th January 2020. They were given two week time to participate in the TNA survey.

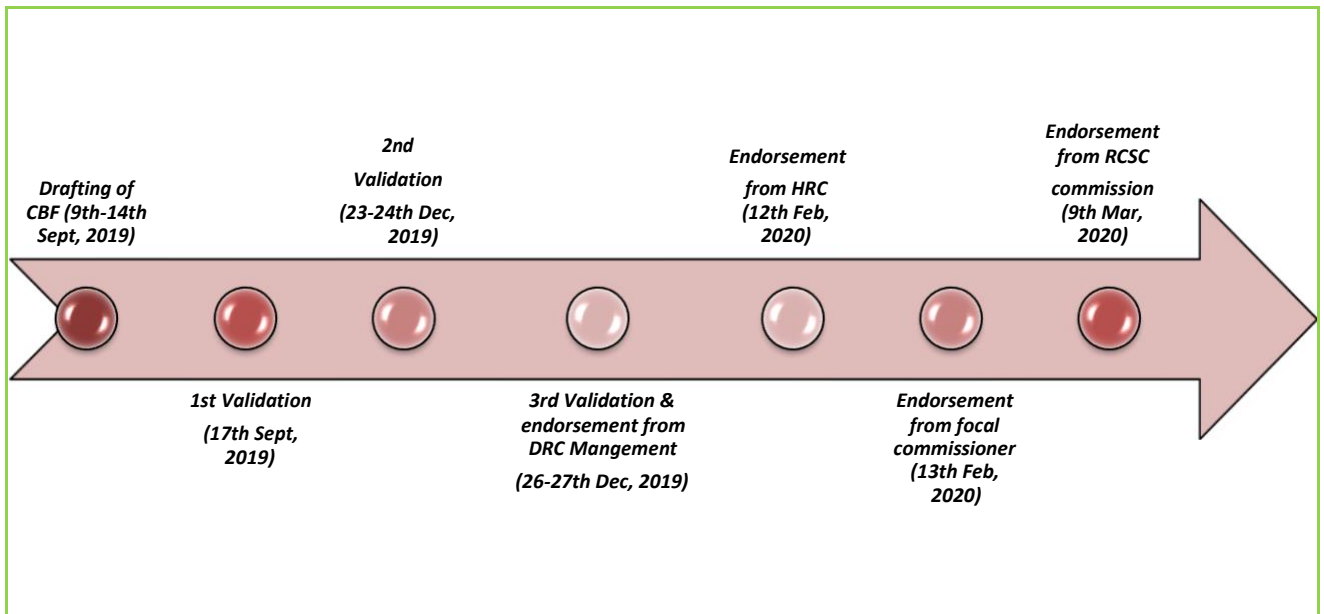
The questionnaire included 25 questions prepared on the basis of each behavior indicators.

3.5. Validation

The first phase of validation was conducted on 17th September, 2019 with the Customs officers of DRC Head Office and RRCO, Thimphu. Simultaneously, the validation was conducted with Customs officers of RRCO, Paro. The second phase of the validation was conducted on 23rd & 24th December, 2019 at RRCO, Phuentsholing. The final validation was conducted with the DRC management on 26th & 27th December, 2019 at RRCO, Gelephu, during the Sixth Revenue Conference and sought endorsement for finalization of the draft CBF.

The CBF was further validated and endorsed during the HR Committee meeting on 12th February, 2020. It was also presented and received endorsement from the RCSC on 13th February and 9th March, 2020.

The diagram below reflects the process undertaken in validating the CBF.



4. DISCUSSION AND TRAINING NEEDS ANALYSIS (TNA)

4.1. Introduction

This chapter covers the analyses and discussions on the findings obtained from the questionnaires distributed to the officers. The data collected are analyzed and interpreted descriptively using the tables and graphs. For the ease of understanding and interpretation, this chapter has been divided into two sections. The first section discusses the demographics and population from whom the information has been collected. The second section discusses on the data analysis of the information gathered.

4.2. Overall demographic and population

Figure 4- illustrates the questionnaires distributed and response received from the Customs Officers. In total, the questionnaires were distributed to 71 officers: 14 questionnaires to P1 level (including Regional Directors and the Division Heads), 18 questionnaires to P2 level officers, 24 questionnaires to P3 & P4 level officers and 15 questionnaires to P5 level officers. Of the total, 49 officers responded.

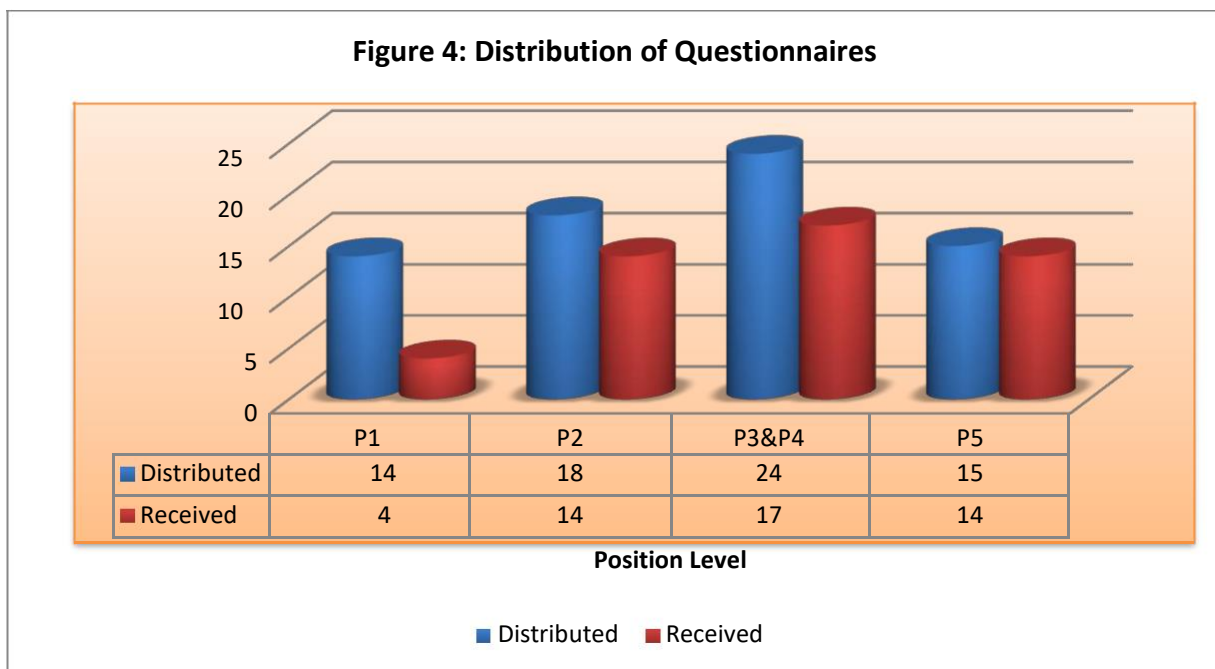


Figure 5- illustrates the gender wise response ratio. Of the total 49 respondents, 78% constitutes male and 22% female.

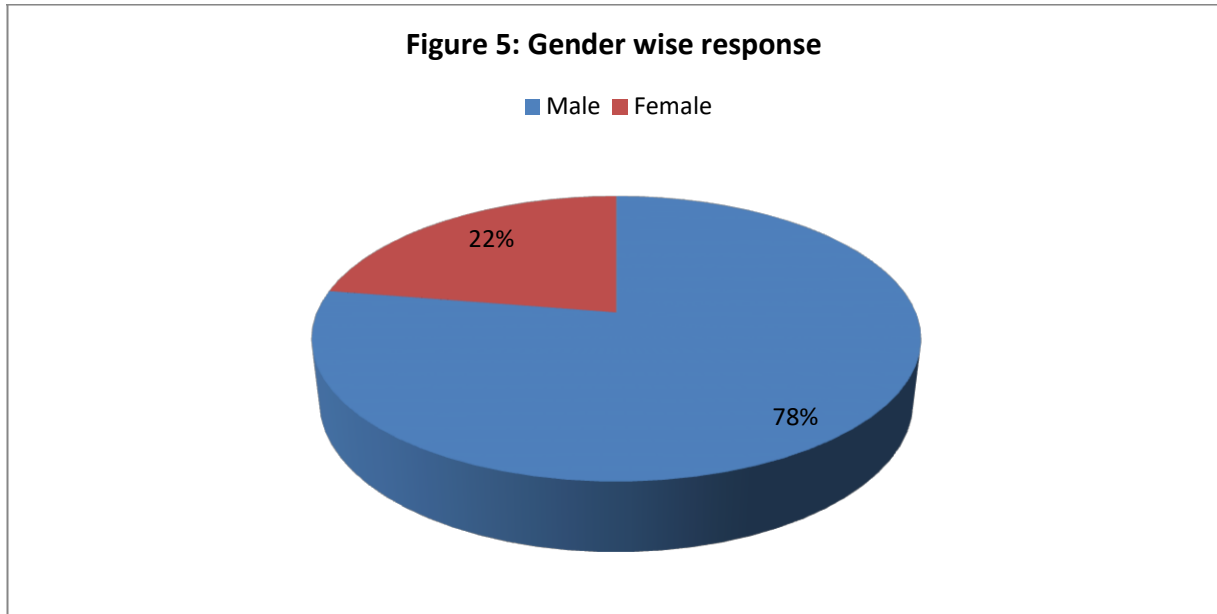
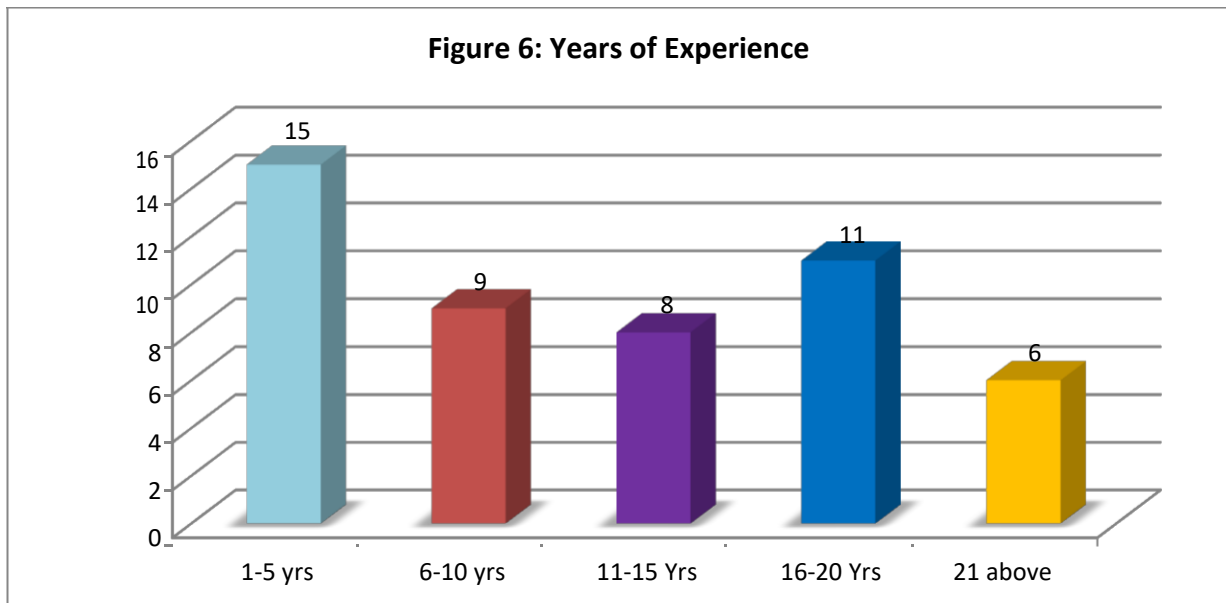


Figure 6- illustrates the years of experience in the department. Majority of the officers responded falls under 1-5 years and least falls under 21 years and above.



4.3. Data Analysis

Figure 7- illustrates the level wise current performance situation. The P1 level officers have the most adequate KSA to perform the job. The P5 level officers have the least KSA to perform the job.

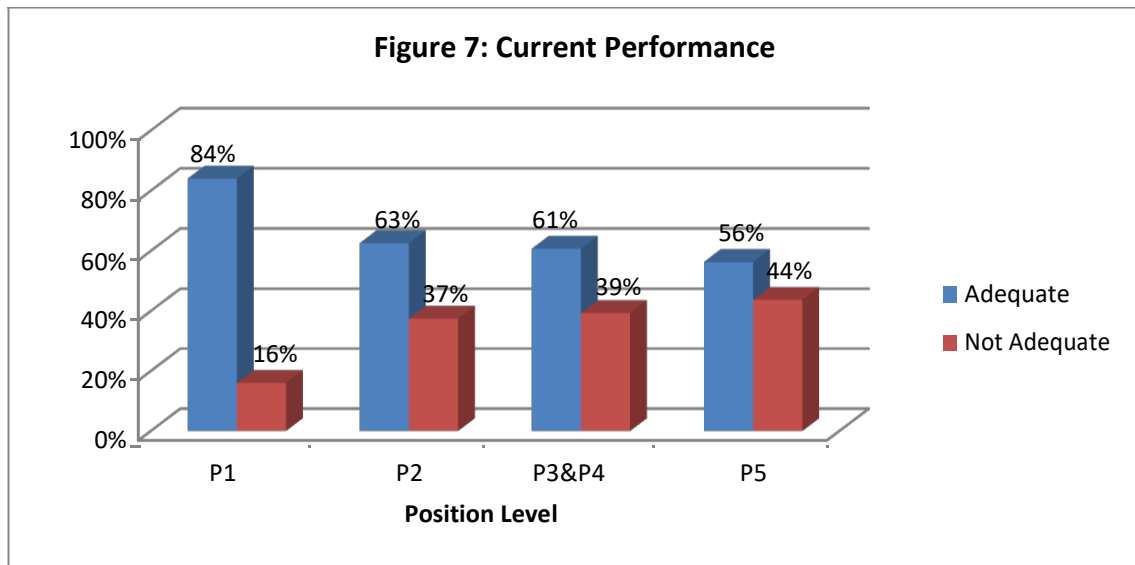


Figure 8- illustrates the reasons of the overall performance gap. The likely reason of performance gap for majority of the officers is due to lack of KSA and the lack of training. However, few expressed different opinion such as informal trade barrier, etc.

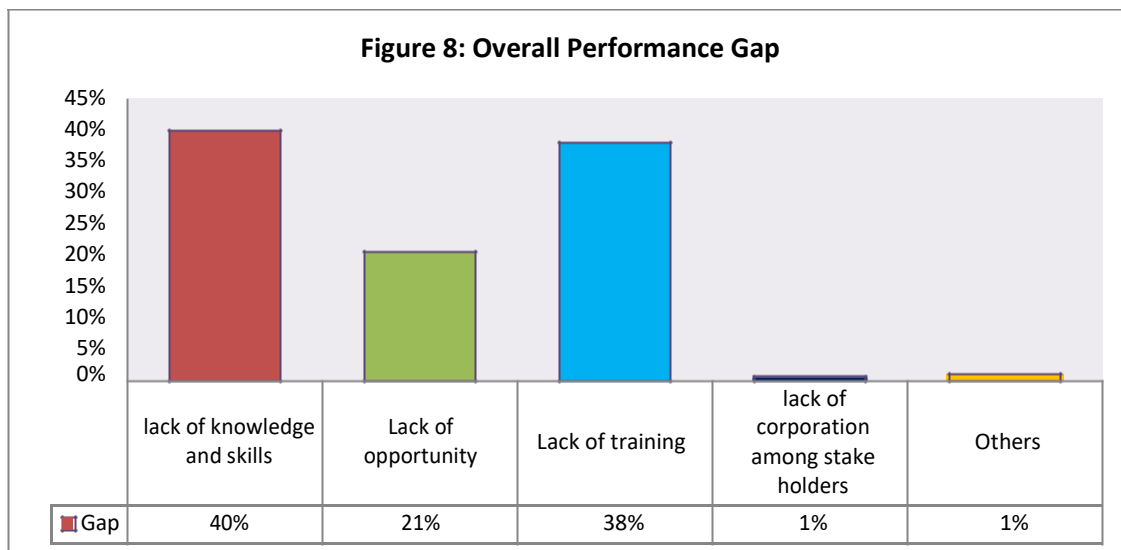


Figure 9- illustrates the position level wise reasons for performance gap. The likely reason of performance gap for P1 level officers is lack of opportunity and lack of KSA. For the P2 level officers and below, the likely reason for the performance gap is due to lack of training and lack of KSA.

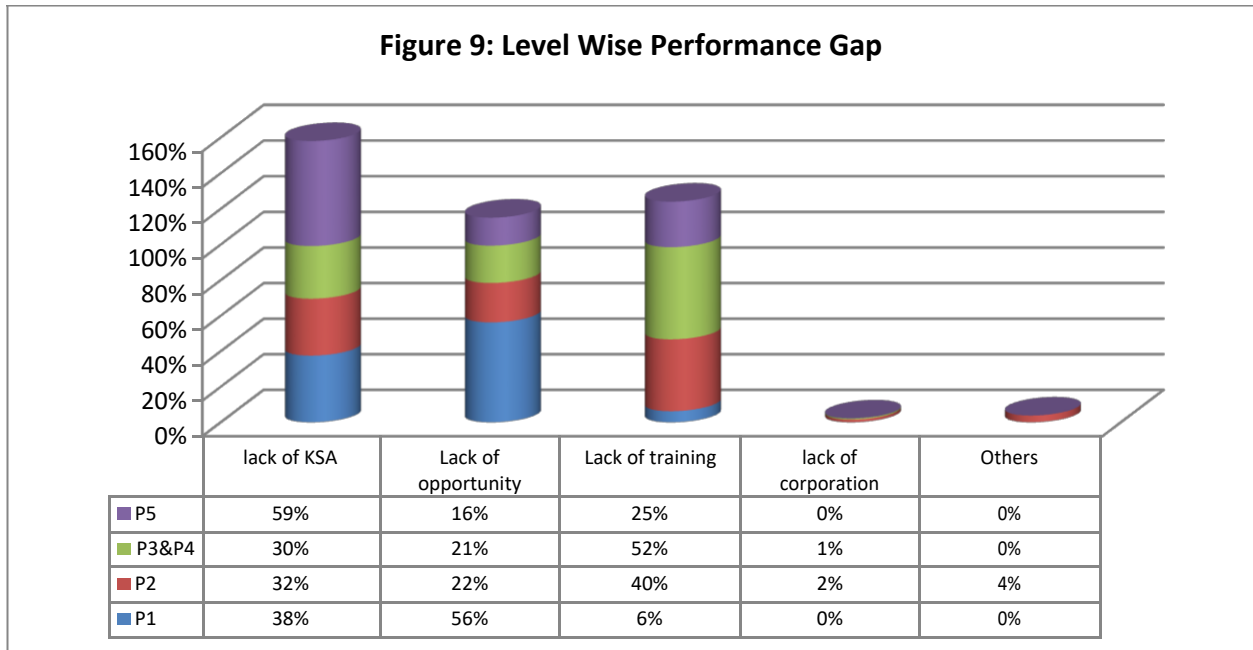


Figure 10- illustrates the overall method of intervention required to reduce the performance gap. Majority of the officers prefers class room training followed by the on-the-job training in all the fields.

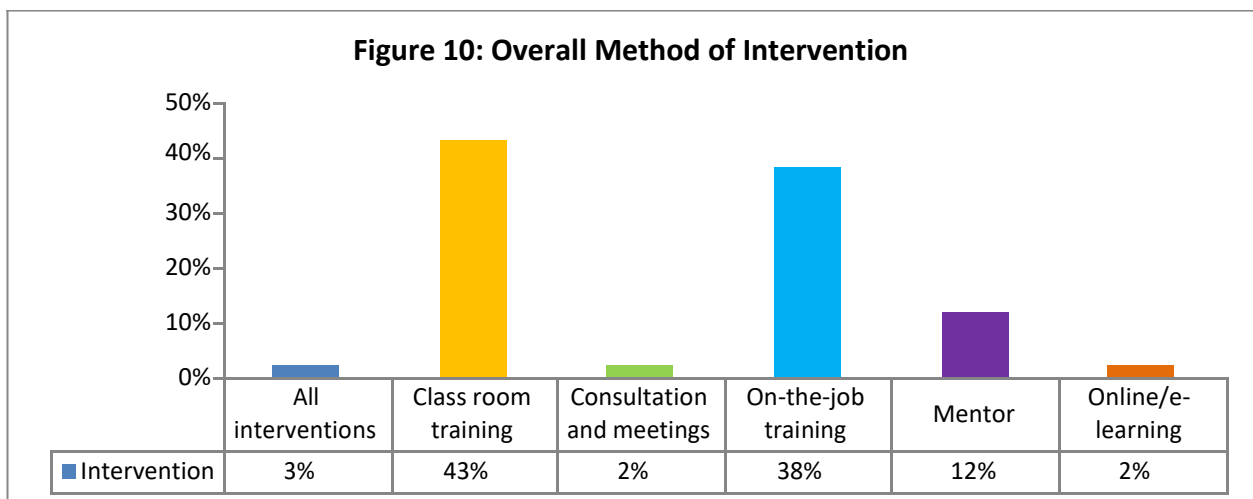
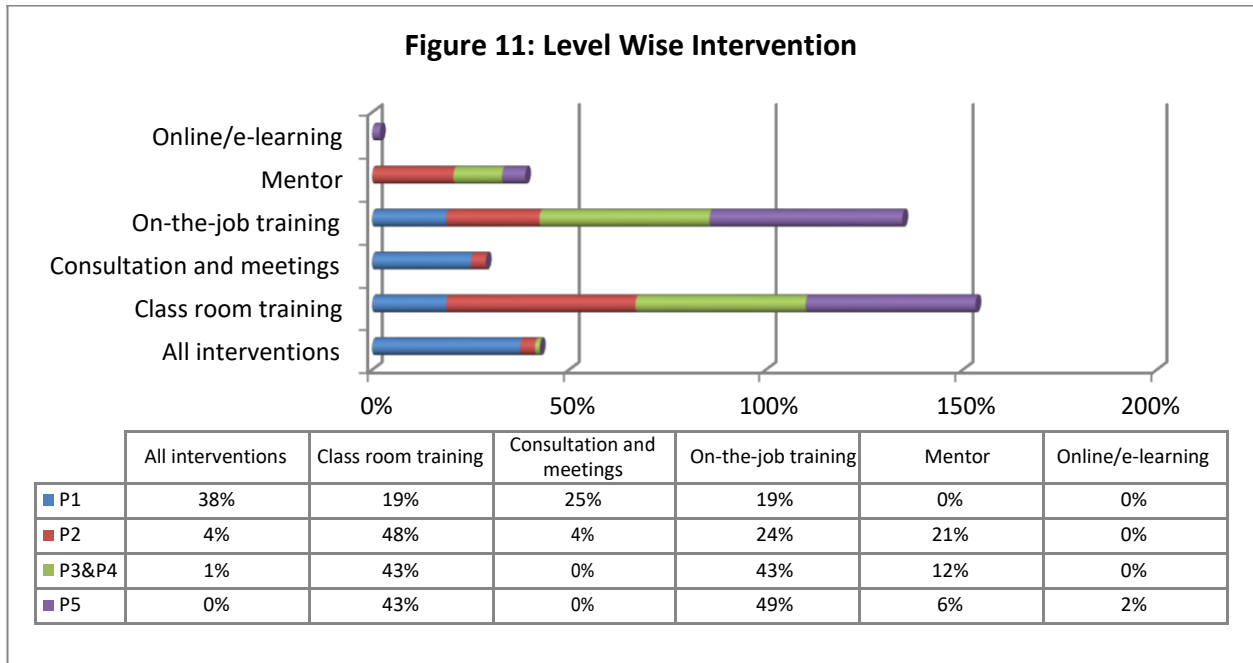


Figure 11- illustrates the proficiency level wise method of intervention required to perform the job effectively and efficiently. 38% of P1 level officers opted for all interventions while 48% of the P2 level officers opted for the class room training. Majority of the officers of level P3 and below prefers class room training and on-the-job training in all the fields.



Annexure V- illustrates the performance gap, method of intervention and learning objectives identified under each proficiency levels.

5. RECOMMENDATION, CONCLUSION AND LIMITATIONS

5.1. Recommendation

5.1.1. Implementation of CBF

To enhance the capacity of the customs officers, the CED should take forward in implementing the CBF for the Customs officers.

The international affairs and capacity building section under the CED should ensure that the CBF is carried forward smoothly and periodically report on the progress to the DRC management. This section should be also responsible for organizing seminars and training for the Customs officials and initiate advocacy programs.

Some of the short term training and long term training has been identified and prioritized as reflected in **Annexure VI and VII** respectively.

Annexure VIII – illustrates the description and significance of the training highlighted in annexure vii and vii.

5.1.2. PGDFM Training Module

There is a need to include modules on Customs in the PGDFM program to map the training needs with that of the job market. The DRC should coordinate with the concerned agencies (RUB/RIM) in ensuring that the subjects are included in the PGDFM training module.

5.1.3. Establishment of Training Center and Database

Training presents a prime opportunity to expand the KSA of all the employees. It provides both the employees and organization as a whole with benefits that make the cost and time a worthwhile investment.

From the analysis above, it is observed that majority of the officers at all level of proficiency are not adequate. Therefore, there is a need to develop a strategy to build the capacity of the

Customs officers. However, considering the cost and time implication, it is important for the Customs administration to build the “train-the-trainer” program for in-house capacity building. It is also crucial to have a designated training center established under the Department.

The selected officers should be sent abroad for such relevant training or invite the international experts to Bhutan to train them. The officers should also be given opportunities to attend specialized courses, training programs, seminars and workshops conducted nationally, regionally or internationally to enhance their KSA.

As the pattern of the trade and security threat keeps on changing; the customs should be well prepared to confront any unforeseen challenges. A robust training and development program can ensure that officers have a consistent experience and background knowledge. Therefore, the capacity of the regular officers should be enhanced on regular intervals. The refresher course should be conducted at least once in a year and the duration should not be less than a week.

As an enforcement agency, the Customs administration is responsible to enforce other allied laws and international conventions. In order to enforce the provisions effectively and efficiently, the Customs administration should coordinate with the concerned regulatory agencies in conducting training to the Customs officers.

It is also vital that new recruits receive appropriate training for their role and to avoid slow progression. Training can help new recruits to gain necessary skills for the workplace, which they will then carry with them into future roles. The Department should also create a successful training strategy to motivate and inspire more graduates to join the Customs.

A database should be developed to maintain detailed record of all the trainings made available and attended by the individuals. This database would enhance the efficiency of the CED and become more effective and efficient. The information should be made available on the official websites for transparency.

5.1.4. Post Training Evaluation

The Customs administration must conduct the post training evaluation to ensure that training objectives are achieved. Post training assessment should also be conducted to evaluate the trainees and its relevance at the workplace.

5.2. Conclusion

The Customs administration plays an important role in sustaining the fiscal stability and safeguarding economic and security of the country. Often, Customs is the first window through which the external world perceives our country. Without an efficient and well trained Customs administration, the Government cannot fully implement its policies on revenue collection, trade facilitation and protect society against a large number of threats to social and national safety.

With the industrial development and globalization of the world, the trade volume is increasing rapidly and simultaneously the transactional crimes are also in the increasing trend. The Customs administration faces challenges in facilitating the legitimate trade while at the same time implementing controls to illegitimate trade. Customs administration is under pressure from both the national and international organizations to facilitate the clearance of legitimate trade while concurrently responding to increase in transactional crime.

Therefore, it is important for Customs officers to keep themselves updated on the required KSA to confront the challenges above. Some of the training needs identified in this document are mentioned to address concerns of Customs in the 21st century. Thus, the approval is sought for implementing the CBF for Customs officers.

5.3. Limitation

Some of the limitations encountered while drafting this CBF for the Customs officers are as mentioned below:

- Shortage of working members in drafting the CBF;
- With limited time and budget, the validation workshop could not be carried out with all the Customs officers;
- Only 69% of the officers (including all P1 levels) responded to the TNA questionnaires. TNA analysis is based on the response received.

6. ANNEXURE

6.1. Annexure I: Key Role, Competencies and BI (Technical Skills)

Competency Area: <i>Technical Skills</i>		
Key Roles	Key Competencies	Behavioral Indicators
Revenue Collection	Assessment Skills	Classify commodities as per the Bhutan Trade Classification and Tariff Schedule for correct realization of taxes and duties.
		Determine customs value as per customs law and international best practices for realization of applicable taxes and duties.
		Apply provisions of the Rules of Origin for correct realization of taxes and duties.
	Knowledge on operation and management of an automation system	Understand and demonstrate the use of Customs Automation System for efficient revenue collection.
		Generates report for verification and validation of revenue collection.
	Analytical and problem solving skills	Evaluate documents presented for customs clearance.
Ability to comprehend risk and conduct analysis to prevent revenue leakages.		
Demonstrates promptness and responsiveness in resolving emerging issues of trade.		
Trade Facilitation	Legal and professional compliance	Demonstrate adequate knowledge in international convention and national legislation for effective implementation.
		Conduct audit and verify accounting system to maintain transparency
		Administer clearance procedure for trade facilitation.

Competency Area: <i>Technical Skills</i>		
Key Roles	Key Competencies	Behavioral Indicators
	Customs modernization and management skills	Ability to use customs infrastructure for effective and efficient trade facilitation.
		Selection and management of Client for application of trade facilitation measures.
		Demonstrate adequate knowledge in trade facilitation tools for effective implementation of trade facilitation.
	Customs partnership	Institutionalize Customs to Customs (C2C) Partnership for strengthening cooperation and mutual administrative assistance.
		Institutionalize Customs to Business Partnership (C2B) for effective facilitation of trade.
		Institutionalize Customs to other government agencies (C2G) partnership for effective facilitation of trade.
Enforcement	Liaise with international organization for effective cooperation.	Cooperate and coordinate enforcement activities at international level to identify and address threats.
		Collect, organize, review and disseminate information for effective enforcement network.
	Coordinated Border Management	Administer and liaise with other law enforcement agencies to strengthen enforcement.
		Effective border management to secure border.
		Performs joint inspection to achieve coordination and resource management.
	Intelligence driven risk management	Collects and interpret customs data for reliable information.
		Analyze data for creating valuable intelligence for effective control mechanism.
		Delivers intelligence product/report for designing action plan.

6.2. Annexure II: Key Role, Competencies and BI (Leadership & Management Skills)

Competency Area: <i>Leadership & Management Skills</i>		
Key Roles	Key Competencies	Behavioral Indicators
Revenue Collection/Trade Facilitation/Enforcement	Communication skills	Ability to understand the conditions and emotional state of partners and to communicate one’s intention to them through speaking or writing under friendly atmosphere.
	Coaching and mentoring	Ability to recognize subordinates as assets for developing administrative capacity in current and future, to provide appropriate challenge opportunities and environment to them, and to systematically devise their growth and development through continuous concern and counseling.
	Motivation and inspiration	Ability to motivate, inspire and encourage people, optimize their outputs and effectively manages relationships in order to achieve organizational goals.
	Interpersonal Skills	Ability to manage interactions to provide service and to support the organization.
	Team work and collaboration	Ability to collaborate on a work with others or other departments and to work as a team member for achieving common goals.

6.3. Annexure III: Behavioral Indicators and Proficiency Levels (Technical Skills)

Key Role: Revenue Collection				
Key Competency: 1. Assessment Skills				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Classify commodities as per the Bhutan Trade Classification and Tariff Schedule for correct realization of taxes and duties.	Demonstrates expertise on H.S. application and ability to respond to specific queries and arguments on H.S.	Demonstrates ability to provide classification rulings, identify rooms for improvement and resolve classification issues.	Demonstrates good working knowledge on H.S. application and able to classify commodities besides most commonly traded commodities.	Demonstrates basic understanding of the H.S. application. Able to classify most commonly traded commodities.
Determine customs value as per customs law and international best practices for realization of applicable taxes and duties.	Demonstrates expertise on Customs Valuation and ability to respond to specific queries and arguments on valuation.	Demonstrates ability to provide valuation rulings, identify rooms for improvement and resolve valuation issues.	Demonstrates good working knowledge on Customs Valuation and able to determine values for commodities besides most frequently traded commodities.	Demonstrates basic understanding of the Customs Valuation. Able to determine customs value for the most frequently traded commodities.
Apply provisions of the Rules of Origin for correct realization of taxes and duties.	Understands the political and economic aspects of RoO. Demonstrates ability to provide feedback and guidance for trade negotiation.	Demonstrates knowledge on preferential and non-preferential origin and rationalization of tariff. Ensures correct and uniform application of rules of origin.	Demonstrates knowledge on Rules of Origin and determine the origin of the goods in particular.	Understands the concept of "Rules of Origin" and have knowledge of authorities responsible for issuing "Certificate of Origin".

Key Role: Revenue Collection				
Key Competency: 2. Knowledge on operation and management of an automation system				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Understand and demonstrate the use of Customs Automation System for efficient revenue collection.	Demonstrates ability to interpret and convince the higher authorities to enhance automation system for efficient collection of revenue.	Assesses the systemic strength and weakness of automation system and apprise for enhancement.	Possesses clear understanding on usage of automation system and demonstrates ability to diagnose minor system errors and carryout assessment independently	Understands the basic interface of customs automation system and carryout assessment to determine applicable duty and taxes.
Generates report for verification and validation of revenue collection.	Demonstrates ability to analyze recommendations and provide feedbacks in policy and decision making.	Demonstrates ability to comprehend reports and provide appropriate recommendations	Demonstrates ability to compile and analyze reports comprehensively.	Demonstrates basic understanding of existing modules and report formats, and be able to generate basic reports.

Key Role: Revenue Collection				
Key Competency: 3. Analytical and problem solving skills				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Evaluate documents presented for customs clearance.	Demonstrate ability to analyze the documents presented and take appropriate decision.	Ensures proper evaluation of clearance documents and guides the subordinates in determining its authenticity.	Ability to determine the authenticity of documents furnished for customs clearance.	Understands the documents required and able to process customs clearance.
Ability to comprehend risk and conduct analysis to prevent revenue leakages.	Ability to relate risk and conduct situation analysis to provide feedback for policy and decision making.	Analyses associated risk to revenue leakages and take necessary measures to prevent revenue leakages.	Apprehends and identifies revenue risk at global level and relate the associated risk to national level.	Demonstrates basic knowledge on risk area and detect risk in the transactions.
Demonstrates promptness and responsiveness in resolving emerging issues of trade.	Possess abilities to analyze emerging issues and provide solutions to mitigate the concerns.	Analyses issues and be able to resolve issues and provide guidance to the subordinates.	Demonstrate thorough understanding of trade related issues and be able to respond to queries on emerging issues.	Demonstrate understanding of trade related issues and be able to respond to frequently asked question.

Key Role: Trade Facilitation				
Key Competency: 1. Legal and Professional Compliance				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Demonstrate adequate knowledge in international convention and national legislation for effective implementation.	Understands international conventions and national legislations at the deeper level and proposes development of policy reforms and procedures.	Applies correct provisions of the customs laws, other allied laws and international conventions and guide the subordinates.	Always identifies and applies correct provisions of the customs laws, other allied laws and international conventions with minimal guidance from supervisors.	Identifies and applies correct provisions of the customs laws, other allied laws and international conventions. May need guidance from supervisor.
Conduct audit and verify accounting system to maintain transparency.	Ability to take decision on the audit observation and strategies measure to address the lapses	Possess comprehensive knowledge on Audit and Accounting and demonstrate ability to monitor and manage audit teams.	Demonstrate ability to plan, execute and lead the audit team.	Possess basic accounting and auditing skills and be able to apply in the work area.
Administer clearance procedure for trade facilitation.	Possess knowledge on the complex issues relating to clearance procedures and demonstrate ability to resolve and take appropriate decisions.	Ability to address and resolve issues related to customs clearance.	Ability to understand all clearance procedure and decide on the appropriate clearance procedures.	Understands clearance procedures and apply provisions of basic clearance procedures (import/export/transit).

Key Role: Trade Facilitation				
Key Competency: 2. Customs Modernization and Management skills				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Ability to use customs infrastructure for effective and efficient trade facilitation.	Possess in-depth knowledge and understand the importance of infrastructure and be able to convince the Authority to procure such infrastructure. Ability to understand and resolve difficulties faced by field officials.	Ability to identify infrastructure needs and appraise the authority. Possess in-depth understanding of the protocol of using customs equipment and disseminate the same to the subordinates.	Ability to take certain decision based on inspection result and possesses skills to share experience with subordinates.	Ability to use non-intrusive inspection tools and possess knowledge to interpret results of the inspection.
Selection and management of Client for application of trade facilitation measures.	Ability to understand the impact of strategies on compliance measures and make policy recommendation.	Ability to standardize strategies for uniform implementation of compliance measures.	Ability to analyze risk and design strategies to further enhance compliance.	Understands the basic concept of compliance management and ability to identify areas requiring compliance management.
Demonstrate adequate knowledge in trade facilitation tools for effective implementation of trade facilitation.	Demonstrates expertise in trade facilitation tools and ability to decide and guide on effective implementation and enhancement.	Possess in-depth knowledge on trade facilitation tools and ability to evaluate its effectiveness.	Possess good working knowledge and demonstrates optimal use of tools for effective trade facilitation.	Possess conceptual clarity on trade facilitation tools and ability to use relevant tools depending on the requirement.

Key Role: Trade Facilitation				
Key Competency: 3. Customs Partnership				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Institutionalize Customs to Customs (C2C) Partnership for strengthening cooperation and mutual administrative assistance.	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	Ability to identify areas of cooperation and Implement the process of C2C cooperation for mutual administrative assistance.	Understands the process of extending C2C cooperation and mutual customs administrative assistance.	Possess general knowledge on the concept of C2C cooperation.
Institutionalize Customs to Business Partnership (C2B) for effective facilitation of trade.	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	Ability to identify areas of cooperation and Implement the process of C2B cooperation for mutual administrative assistance.	Understands the process of extending C2B cooperation and mutual administrative assistance.	Possess general knowledge on the concept of customs to business (C2B) partnership.
Institutionalize Customs to other government agencies (C2G) partnership for effective facilitation of trade.	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	Ability to identify areas of cooperation and Implement the process of C2G cooperation for mutual administrative assistance.	Understands the process of extending C2G cooperation and mutual administrative assistance.	Possess general knowledge on the concept of C2G partnership and understands activities to be undertaken by the key partners.

Key Role: Enforcement				
Key Competency: 1. Liaise with International Organization for Effective Cooperation.				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Cooperate and coordinate enforcement activities at international level to identify and address threats.	Ability to demonstrate awareness and sensibility to external threats and be able to create awareness and design response.	Demonstrate ability to effectively build network and initiate enforcement activities in coordination with relevant stakeholders.	Ability to respond to coordinated enforcement activities.	Understands the concept of international enforcement cooperation (RILO A/P, CEN, CENcomm, COIN, etc.).
Collect, organize, review and disseminate information for effective enforcement network.	Oversees execution of action plan and ensure strategic alignment with the policies and practices.	Ability to analyze the enforcement alert received and develop action plan. Possess in-depth knowledge on information sharing protocol.	Ability to collect, analyze and organize data for information dissemination. Possess data analytical skills.	Possess basic understanding about the enforcement information exchange (alert notice among the customs enforcement networks).

Key Role: Enforcement				
Key Competency: 2. Coordinated Border Management (CBM)				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Administer and liaise with other law enforcement agencies to strengthen enforcement.	Analyze specific challenges involving in application of allied laws and offers appropriate intervention.	Possess adequate knowledge about the allied laws and demonstrate ability to review and evaluate existing provisions in the allied laws.	Possess good working knowledge in the implementation of the allied laws.	Possess basic knowledge, ability to interpret and apply the provisions of the allied laws.
Effective border management to secure border.	Ability to identify areas requiring enhancement and propose for further harmonization of control mechanism.	Ability to address existing gaps and issues and recommend changes for better border management.	Possess working knowledge on border activities and ability to provide feedback on border management.	Possess general understanding on border management and responsibilities of other regulatory agencies.
Performs joint inspection to achieve coordination and resource management.	Ability to anticipate risk, demonstrate support and guide to take necessary action.	Ability to identify and prioritize areas of inspection and allocate resources.	Possess working knowledge of joint inspection and ability to make early detection of existing risk and focus on intervention.	Understands and applies correct provisions of the laws to coordinate and conduct joint inspection.

Key Role: Enforcement				
Key Competency: 3. Intelligence driven risk management				
Behavioral Indicator	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Collects and interpret customs data for reliable information.	Possess in-depth knowledge on data collection and ability to validate data.	Ability to evaluate the accuracy and reliability of the information collected and collate it.	Ability to plan and identify process of collecting information. Possess basic knowledge on data collection.	Identifies source of data and understands basic intelligence requirement.
Analyze data for creating valuable intelligence for effective control mechanism.	Ability to carry out in-depth strategic analysis (multiple target, pattern, trends, etc.)	Ability to carry out in-depth tactical analysis (series of targets)	Ability to carry out in-depth operational (one target) analyses.	Understands the type of intelligence analysis (strategic/tactical/operational) and be able to integrate and interpret at basic level.
Delivers intelligence product/report for designing action plan.	Demonstrates excellence in drafting intelligence report and ability to foster a greater understanding on new frontier of intelligence product/report.	Ability to discuss on the application and implication of the intelligence report.	Ability to apply resource referencing skills and advanced terminologies, concepts and principles in drafting intelligence report.	Possess knowledge on the basic terminologies, concept and principles of drafting intelligence report.

6.4. Annexure IV: Key Competency and Proficiency Levels (Leadership & Management Skills)

Key Role: Revenue Collection/Trade Facilitation/Enforcement				
Competency Area: Leadership Skills				
Key Competency	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Communication Skills	<ul style="list-style-type: none"> - Creates channels for open communication across and within levels of responsibility. - engages in conversation with stakeholders using appropriate communications modes and methods to achieve desired outcomes. 	Provides clear, concise information to others in verbal, written, electronic and other communication formats for the public and organizational consumption.	Listens actively to understand the concerns at the operational level and communicate with appropriate response.	Promptly responds to the concerns through written, verbal or electronic communication stating the facts clearly.
Coaching and mentoring	Institutes mechanisms and processes to promote continuous learning (e.g., employee-led presentations on topics, mechanisms for collecting and sharing information on best practices). Provide coaching to all the employees whether he/she is high performer, average performer or low performer. Identifies high potential individuals and provides them with targeted opportunities for growth.	Provides constructive feedback and recognize all contributions.	Mentor employees to promote their learning. Build cooperation, loyalty and help achieve consensus.	Delivers messages in a manner that gains support, commitment and agreement which is basics of Coaching and Mentoring

Key Role: Revenue Collection/Trade Facilitation/Enforcement				
Competency Area: Leadership Skills				
Key Competency	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Motivation and inspiration	Nurtures and supports new concepts, models, innovations or theories that have wide-ranging impacts on a field, policy area or program, nationally and possibly internationally and Integrates processes, policies and structures.	Encourages an environment where employees consistently push for improved performance and productivity.	Take others' perspectives into account when communicating; negotiating or presenting arguments (e.g., presents benefits from all perspectives). Ensures the respective strengths of team members are used in order to achieve the team's overall objective.	Supports and respects the individuality of others and recognizes the benefits of diversity of ideas and approaches.
Interpersonal Skills	-Interacts with public interest groups with opposing viewpoints while performing the job. -Is consistently open and approachable when resolving highly sensitive and complex issues.	-Treats individuals from all levels of the agency with courtesy and sensitivity -Meets with staff and listens to their perspective on organizational policies and procedures.	-Makes self-accessible to employees at all levels -Corrects employee's mistakes in a courteous manner.	-Interacts with co-workers in a tactful manner -Responds to employee's enquiries.

Key Role: Revenue Collection/Trade Facilitation/Enforcement				
Competency Area: Leadership Skills				
Key Competency	Expert (P1)	Advanced (P2)	Experienced (P4&P3)	Foundation (P5)
Team Work and Collaboration	Builds engaging relationship with subordinates and stakeholders through trust, teamwork and direct communication.	<p>-Promotes cohesiveness of a dysfunctional team by defining roles and responsibilities of each team member and establishing overall objectives.</p> <p>-Motivates agency-wide team by assigning work based on team member skill level and area of interest.</p>	<p>-Encourages staff to share skills and abilities within work group to facilitate completion of challenging tasks.</p> <p>-Forms teams to identify and address agency concerns.</p>	<p>-Works with team to implement operating procedures within agency.</p> <p>-Suggests utilizing team building exercises to improve office dynamics.</p>

6.5. Annexure V: Proficiency level, Performance Gap and Method of Intervention

Key Role: Revenue Collection						
Key Competency: 1. Assessment Skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Classify commodities as per the Bhutan Trade Classification and Tariff Schedule for correct realization of taxes and duties.	Expert (P1)	Demonstrates expertise on H.S. application and ability to respond to specific queries and arguments on H.S.	A-(75%) & NA-(25%)	Lack of opportunity	OJT (50%) & Class room (50%)	Training on Harmonized Classification System: 1. Enhance understanding of the major issues and importance of HS system, its application and scope. 2. Equip with the knowledge required to apply the HS system correctly.
	Advanced (P2)	Demonstrates ability to provide classification rulings, identify rooms for improvement and resolve classification issues.	A-(85.7%) & NA-(14.3%)	Lack of training (50%) & Lack of opportunity (50%)	OJT (50%) & Advance training (50%)	
	Experienced (P4&P3)	Demonstrates good working knowledge on H.S. application and able to classify commodities besides most commonly traded commodities.	A-(76.5%) & NA-(23.5%)	Lack of KSA (25%), Lack of opportunity (25%) & Lack of training (50%)	OJT (50%) & Class room (50%)	
	Foundation (P5)	Demonstrates basic understanding of the H.S. application. Able to classify most commonly traded commodities.	A-(92.9%) & NA-(7.1%)	Lack of training	OJT	

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Key Role: Revenue Collection						
Key Competency: 1. Assessment Skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Determine customs value as per customs law and international best practices for realization of applicable taxes and duties.	Expert (P1)	Demonstrates expertise on Customs Valuation and ability to respond to specific queries and arguments on valuation.	A-(75%) & NA-(25%)	Lack of opportunity	OJT (50%) & Class room (50%)	Training on Valuation: 1. Understand the key valuation concepts and international best practices. 2. Grasp how the best practices should be applied within our administration.
	Advanced (P2)	Demonstrates ability to provide valuation rulings, identify reasons for improvement and resolve valuation issues.	A-(57.1%) & NA-(42.9%)	Lack of KSA (33.3%), Lack of training (50%), & Lack of Valuation DB (16.7%)	OJT (33.3%), Class room (33.3%), Mentor (16.7%) & Advance training (16.7%)	
	Experienced (P4&P3)	Demonstrates good working knowledge on Customs Valuation and able to determine values for commodities besides most frequently traded commodities.	A-(41.2%) & NA-(58.8%)	Lack of KSA (30%) & Lack of training (70%)	OJT (30%), Class room (50%), Mentor (10%) & E-learning (10%)	
	Foundation (P5)	Demonstrates basic understanding of the Customs Valuation. Able to determine customs value for the most frequently traded commodities.	A-(85.7%) & NA-(14.3%)	Lack of training	OJT	

Key Role: Revenue Collection						
Key Competency: 1. Assessment Skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Apply provisions of the Rules of Origin for correct realization of taxes and duties.	Expert (P1)	Understands the political and economic aspects of RoO. Demonstrates ability to provide feedback and guidance for trade negotiation.	A-(75%) & NA-(25%)	Lack of opportunity	OJT (50%) & Class room (50%)	Training on Rules of Origin (RoO): 1. Understand the concept of Rules of Origin and its implication. 2. Be able to implement and apply origin procedures.
	Advanced (P2)	Demonstrates knowledge on preferential and non-preferential origin and rationalization of tariff. Ensures correct and uniform application of rules of origin.	A-(71.4%) & NA-(28.6%)	Lack of KSA (50%) & Lack of training (50%)	Class room training	
	Experienced (P4&P3)	Demonstrates knowledge on Rules of Origin and determine the origin of the goods in particular.	A-(82.4%) & NA-(17.6%)	Lack of KSA (33.3%) & Lack of training (66.7%)	Class room (66.7%) & E-learning (33.3%)	
	Foundation (P5)	Understands the concept of "Rules of Origin" and have knowledge of authorities responsible for issuing "Certificate of Origin".	A-(64.3%) & NA-(35.7%)	Lack of training (60%) & Lack of KSA (40%)	Class room (80%) & OJT (20%)	

Key Role: Revenue Collection						
Key Competency: 2. Knowledge on operation and management of an automation system						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Understand and demonstrate the use of Customs Automation System for efficient revenue collection.	Expert (P1)	Demonstrates ability to interpret and convince the higher authorities to enhance automation system for efficient collection of revenue.	Adequate			Training on usage of Bhutan Automated Customs System: Understand and be able to use all modules of BACS effectively and efficiently.
	Advanced (P2)	Assesses the systemic strength and weakness of automation system and apprise for enhancement.	A-(71.4%) & NA-(28.6%)	Lack of KSA (25%), Lack of opportunity (25%) & Lack of training (50%)	OJT (25%), Class room (25%), Mentor (25%) & E-learning (25%)	
	Experienced (P4&P3)	Possesses clear understanding on usage of automation system and demonstrates ability to diagnose minor system errors and carryout assessment independently	A-(41.2%) & NA-(58.8%)	Lack of KSA (20%) & Lack of training (80%)	OJT (40%), Class room (50%) & Mentor (10%)	
	Foundation (P5)	Understands the basic interface of customs automation system and carryout assessment to determine applicable duty and taxes.	A-(92.9%) & NA-(7.1%)	Lack of training	Class room training	

Key Role: Revenue Collection						
Key Competency: 2. Knowledge on operation and management of an automation system						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Generates report for verification and validation of revenue collection.	Expert (P1)	Demonstrates ability to analyze recommendations and provide feedbacks in policy and decision making.	Adequate			Training on usage of Bhutan Automated Customs System: Understand and be able to use all modules of BACS effectively and efficiently.
	Advanced (P2)	Demonstrates ability to comprehend reports and provide appropriate recommendations	A-(78.6%) & NA-(21.4%)	Lack of KSA (33.3%) & Lack of opportunity (66.7%)	OJT (33.3%), Class room (33.3%) & Mentor (33.7)	
	Experienced (P4&P3)	Demonstrates ability to compile and analyze reports comprehensively.	A-(64.7%) & NA-(35.3%)	Lack of KSA (50%), Lack of training (50%)	Class room (83.4%) & Mentor (16.7%)	
	Foundation (P5)	Demonstrates basic understanding of existing modules and report formats, and be able to generate basic reports.	A-(92.9%) & NA-(7.1%)	Lack of training	Class room training	

Key Role: Revenue Collection						
Key Competency: 3. Analytical and problem solving skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Evaluate documents presented for customs clearance.	Expert (P1)	Demonstrate ability to analyze the documents presented and take appropriate decision.	A-(75%) & NA-(25%)	Lack of opportunity	OJT (50%) & Class room (50%)	Training on Clearance Procedure: 1. Understand the clearance procedure of goods imported, exported or in transit through air and land. 2. Understand the passenger clearance and control.
	Advanced (P2)	Ensures proper evaluation of clearance documents and guides the subordinates in determining its authenticity.	A-(85.71%) & NA-(14.3%)	Lack of KSA	Class room (50%) & Coordination workshop (50%)	
	Experienced (P4&P3)	Ability to determine the authenticity of documents furnished for customs clearance.	A-(64.7%) & NA-(35.3%)	Lack of KSA (50%), Lack of training (33.3%) & Informal trade (16.7%)	OJT (66.7%), Class room (16.7%) & Mentor (16.7%)	
	Foundation (P5)	Understands the documents required and able to process customs clearance.	Adequate			

Key Role: Revenue Collection						
Key Competency: 3. Analytical and problem solving skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Ability to comprehend risk and conduct analysis to prevent revenue leakages.	Expert (P1)	Ability to relate risk and conduct situation analysis to provide feedback for policy and decision making.	Adequate			Training on Risk Management and Analyses: 1. Acquired thorough and comprehensive knowledge of the RM standards, practices and application. 2. Be able to adopt and implement structured and systematic border risk management. 3. Be able to identify; analyze, assess, prioritize, treat and monitor risk.
	Advanced (P2)	Analyses associated risk to revenue leakages and take necessary measures to prevent revenue leakages.	A-(85.71%) & NA-(14.3%)	Lack of training	Class room (50%) & OJT (50%)	
	Experienced (P4&P3)	Apprehends and identifies revenue risk at global level and relate the associated risk to national level.	A-(29.4%) & NA-(70.6%)	Lack of KSA (41.6%), Lack of opportunity (50%) & Lack of training (8.3%)	OJT (50%), Class room (25%) & E-learning (25%)	
	Foundation (P5)	Demonstrates basic knowledge on risk area and detect risk in the transactions.	A-(50%) & NA-(50%)	Lack of KSA (71.4%) & Lack of training (28.6%)	OJT (71.4%) & Mentor (28.6%)	

Key Role: Revenue Collection						
Key Competency: 3. Analytical and problem solving skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Demonstrates promptness and responsiveness in resolving emerging issues of trade.	Expert (P1)	Possess abilities to analyze emerging issues and provide solutions to mitigate the concerns.	A-(75%) & NA-(25%)	Need to consult HO in case of policy issues	Consultation & Meeting	Training on E-commerce and other emerging trade issues: 1. Understand the concept of E-commerce, its advantage and disadvantages. 2. Be able to resolve trade issues and challenges
	Advanced (P2)	Analyses issues and be able to resolve issues and provide guidance to the subordinates.	A-(92.9%) & NA-(7.1%)	Lack of opportunity	Mentor	
	Experienced (P4&P3)	Demonstrate thorough understanding of trade related issues and be able to respond to queries on emerging issues.	A-(29.4%) & NA-(70.6%)	Lack of KSA (50%), Lack of opportunity (16.7%) & Lack of training (33.3%)	OJT (50%), Class room (16.7%), Mentor (25%) & E-learning (8.3)	
	Foundation (P5)	Demonstrate understanding of trade related issues and be able to respond to frequently asked question.	A-(50%) & NA-(50%)	Lack of KSA (71.4%), Lack of Opportunity (14.3%) & Lack of training (14.3%)	OJT (42.9%), Mentor (28.6%), CR Training (14.3%) & E-learning (14.3%)	

Key Role: Trade Facilitation						
Key Competency: 1. Legal and Professional Compliance						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Demonstrate adequate knowledge in international convention and national legislation for effective implementation.	Expert (P1)	Understands international conventions and national legislations at the deeper level and proposes development of policy reforms and procedures.	A-(75%) & NA-(25%)	Lack of KSA	More discussion & Meetings	<p>Familiarization of relevant International Conventions:</p> <p>1. Be able to understand the concept and objectives of the conventions such as the Green customs, CITIES, Chemical Weapon, STCE, Montreal Protocol, etc.</p> <p>2. Be able to facilitate trade.</p>
	Advanced (P2)	Applies correct provisions of the customs laws, other allied laws and international conventions and guide the subordinates.	A-(78.6%) & NA-(21.4%)	Lack of opportunity (33.3%), Lack of training (66.7%)	Class room (33.3%), Mentor (33.3%) & Workshop (33.3%)	
	Experienced (P4&P3)	Always identifies and applies correct provisions of the customs laws, other allied laws and international conventions with minimal guidance from supervisors.	A-(82.4%) & NA-(17.6%)	Lack of KSA (33.3%) & Lack of training (66.7%)	OJT (33.3%) & Class room (66.7%)	
	Foundation (P5)	Identifies and applies correct provisions of the customs laws, other allied laws and international conventions. May need guidance from supervisor.	A-(42.9%) & NA-(57.1%)	Lack of KSA (50%) & Lack of training (50%)	OJT (50%) & Class room (50%)	

Key Role: Trade Facilitation						
Key Competency: 1. Legal and Professional Compliance						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Conduct audit and verify accounting system to maintain transparency.	Expert (P1)	Ability to take decision on the audit observation and strategies measure to address the lapses	Adequate			Training on Post Clearance Audit (PCA): 1. Understand the concepts, benefits and objectives of PCA. 2. Be able to implement PCA program effectively and efficiently. 3. Be able to determine the compliant business entities.
	Advanced (P2)	Possess comprehensive knowledge on Audit and Accounting and demonstrate ability to monitor and manage audit teams.	A-(78.6%) & NA-(21.4%)	Lack of KSA (36.4), Lack of opportunity (27.3%), Lack of training (36.4%)	OJT (27.3%), Class room (63.6%) & Mentor (9.1%)	
	Experienced (P4&P3)	Demonstrate ability to plan, execute and lead the audit team.	A-(35.3%) & NA-(64.7%)	Lack of KSA (18.2%), Lack of opportunity (27.3%) & Lack of training (54.6%)	OJT (54.5%), Class room (27.3%), Mentor (9.1%) & All option (9.1%)	
	Foundation (P5)	Possess basic accounting and auditing skills and be able to apply in the work area.	Adequate			

Key Role: Trade Facilitation						
Key Competency: 1. Legal and Professional Compliance						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Administer clearance procedure for trade facilitation.	Expert (P1)	Possess knowledge on the complex issues relating to clearance procedures and demonstrate ability to resolve and take appropriate decisions.	A-(75%) & NA-(25%)	Lack of opportunity	OJT	Training on Clearance Procedure: 1. Understand the clearance procedure of goods imported, exported or in transit through air and land. 2. Understand the passenger clearance and control.
	Advanced (P2)	Ability to address and resolve issues related to customs clearance.	Adequate			
	Experienced (P4&P3)	Ability to understand all clearance procedure and decide on the appropriate clearance procedures.	A-(94.1%) & NA-(5.9%)	Lack of training	Class room training	
	Foundation (P5)	Understands clearance procedures and apply provisions of basic clearance procedures (import/export/transit).	Adequate			

Key Role: Trade Facilitation						
Key Competency: 2. Customs Modernization and Management skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Ability to use customs infrastructure for effective and efficient trade facilitation.	Expert (P1)	Possess in-depth knowledge and understand the importance of infrastructure and be able to convince the Authority to procure such infrastructure. Ability to understand and resolve difficulties faced by field officials.	Adequate			<p>Training on use of non-intrusive equipment:</p> <ol style="list-style-type: none"> 1. Be able to minimize risk of smuggling restricted and prohibited goods. 2. Be able to replace physical inspection by x-ray scanning to and sustain packaging of the goods. 3. Pave a way for the customs and dispensing human intervention.
	Advanced (P2)	Ability to identify infrastructure needs and apprise the authority. Possess in-depth understanding of the protocol of using customs equipment and disseminate the same to the subordinates.	A-(50%) & NA-(50%)	Lack of KSA (28.6%), Lack of opportunity (42.9%) & Lack of training (28.6%)	OJT (71.4%) & Class room (28.6%)	
	Experienced (P4&P3)	Ability to take certain decision based on inspection result and possesses skills to share experience with subordinates.	Adequate			
	Foundation (P5)	Ability to use non-intrusive inspection tools and possess knowledge to interpret results of the inspection.	A-(28.6%) & NA-(71.4%)	Lack of KSA (40%), Lack of opportunity (30%) & Lack of training (30%)	OJT (60%), Class room training (20%) & Mentor (20%)	

Key Role: Trade Facilitation						
Key Competency: 2. Customs Modernization and Management skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Selection and management of Client for application of trade facilitation measures.	Expert (P1)	Ability to understand the impact of strategies on compliance measures and make policy recommendation.	adequate			Training on Trade Facilitation Agreement (TFA): 1. Understand the concept of TFA and facilitate trade.
	Advanced (P2)	Ability to standardize strategies for uniform implementation of compliance measures.	A-(50%) & NA-(50%)	Lack of KSA (28.6%), Lack of opportunity (14.3%) Lack of training (42.9%) & Lack of compliance management (14.3%)	OJT (42.8%), Class room (28.6%) & Mentor (28.6%)	
	Experienced (P4&P3)	Ability to analyze risk and design strategies to further enhance compliance.	A-(58.8%) & NA-(41.2%)	Lack of KSA (57.2%), Lack of opportunity (14.3%) & Lack of training (28.6%)	OJT (57.1%), Class room (28.6%) & Mentor (14.3%)	
	Foundation (P5)	Understands the basic concept of compliance management and ability to identify areas requiring compliance management.	A-(57.1%) & NA-(42.9%)	Lack of KSA (66.7%) & Lack of training (33.3%)	OJT (33.3%) & Class room training 66.7%)	

Key Role: Trade Facilitation						
Key Competency: 2. Customs Modernization and Management skills						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Demonstrate adequate knowledge in trade facilitation tools for effective implementation of trade facilitation.	Expert (P1)	Demonstrates expertise in trade facilitation tools and ability to decide and guide on effective implementation and enhancement.	A-(75%) & NA-(25%)	Lack of opportunity	OJT (50%) & Class room (50%)	Training on Trade Facilitation Agreement (TFA): Understand the concept of TFA and facilitate trade.
	Advanced (P2)	Possess in-depth knowledge on trade facilitation tools and ability to evaluate its effectiveness.	A-(50%) & NA-(50%)	Lack of KSA (28.6%) & Lack of training (71.4%)	OJT (14.3%), Class room (71.4%) & All training (14.3)	
	Experienced (P4&P3)	Possess good working knowledge and demonstrates optimal use of tools for effective trade facilitation.	A-(64.7%) & NA-(35.3%)	Lack of KSA (16.7%), Lack of opportunity (16.7%) & Lack of training (66.7%)	OJT (66.7%) & Class room (33.3%)	
	Foundation (P5)	Possess conceptual clarity on trade facilitation tools and ability to use relevant tools depending on the requirement.	A-(42.9%) & NA-(57.1%)	Lack of training (75%) & Lack of KSA (25%)	OJT (37.5%) & Class room training (62.5%)	

Key Role: Trade Facilitation						
Key Competency: 3. Customs Partnership						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Institutionalize Customs to Customs (C2C) Partnership for strengthening cooperation and mutual administrative assistance.	Expert (P1)	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	A-(50%) & NA-(50%)	Lack of opportunity	OJT (25%), Class room (25%) & Collaborate with DRC (50%)	Familiarization on WCO Safe Framework of Standards: 1. Promote the seamless movement of goods through secured international trade supply chain. 2. Strengthen cooperation between customs administration and improve capability to detect high risk consignments.
	Advanced (P2)	Ability to identify areas of cooperation and Implement the process of C2C cooperation for mutual administrative assistance.	A-(35.7%) & NA-(64.3%)	Lack of KSA (11.1%), Lack of opportunity (66.7%), Lack of training (11.1%) & Lack of C2C (11.1%)	OJT (22.2%), Class room (44.4%), Mentor (22.2%) & Workshop (11.1%)	
	Experienced (P4&P3)	Understands the process of extending C2C cooperation and mutual customs administrative assistance.	A-(58.8%) & NA-(41.2%)	Lack of KSA (14.3%), Lack of opportunity (57.1%) & Lack of training (28.6%)	OJT (74.4%) & Mentor (28.6%)	
	Foundation (P5)	Possess general knowledge on the concept of C2C cooperation.	A-(21.4%) & NA-(78.6%)	Lack of KSA (90.9%) & Lack of opportunity (9.1%)	OJT (63.6%), Class room training (27.3%) & Mentor (9.1%)	

Key Role: Trade Facilitation						
Key Competency: 3. Customs Partnership						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Institutionalize Customs to Business Partnership (C2B) for effective facilitation of trade.	Expert (P1)	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	Adequate			Familiarization on WCO Safe Framework of Standards: 1. Promote the seamless movement of goods through secured international trade supply chain. 2. Strengthen cooperation between customs administration and business entities.
	Advanced (P2)	Ability to identify areas of cooperation and Implement the process of C2B cooperation for mutual administrative assistance.	A-(50%) & NA-(50%)	Lack of KSA (28.7%), Lack of opportunity (28.6%) & Lack of training (42.9%)	Class room (57.1%) & Mentor (42.9%)	
	Experienced (P4&P3)	Understands the process of extending C2B cooperation and mutual administrative assistance.	A-(58.8%) & NA-(41.2%)	Lack of KSA (42.9%), Lack of opportunity (28.6%) & Lack of training (28.6%)	OJT (14.3%), Class room (71.4%) & All options (14.3%)	
	Foundation (P5)	Possess general knowledge on the concept of customs to business (C2B) partnership.	A-(21.4%) & NA-(78.6%)	Lack of KSA (63.6%), Lack of opportunity (18.2%) & Lack of training (18.2%)	OJT (54.5%), Class room (36.4%) & Mentor (9.1%)	

Key Role: Trade Facilitation						
Key Competency: 3. Customs Partnership						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Institutionalize Customs to other government agencies (C2G) partnership for effective facilitation of trade.	Expert (P1)	Ability to strengthen the existing partnership and initiate to explore new areas of cooperation.	Adequate			Familiarization on WCO Safe Framework of Standards:
	Advanced (P2)	Ability to identify areas of cooperation and Implement the process of C2G cooperation for mutual administrative assistance.	A-(64.3%) & NA-(35.7%)	Lack of KSA (20%), Lack of training (60%) & Lack of political will (20%)	Class room (60%), Mentor (40%)	1. Promote the seamless movement of goods through secured international trade supply chain.
	Experienced (P4&P3)	Understands the process of extending C2G cooperation and mutual administrative assistance.	A-(64.7%) & NA-(35.3%)	Lack of KSA (16.7%), Lack of opportunity (16.7%), Lack of training (50%) & Lack of C2G (16.7%)	OJT (22.2%), Class room (44.4%), Mentor (22.2%) & Workshop (11.1)	2. Strengthen cooperation between customs administration and other government agencies involved in international trade.
	Foundation (P5)	Possess general knowledge on the concept of C2G partnership and understands activities to be undertaken by the key partners.	A-(21.4%) & NA-(78.6%)	Lack of KSA (72.7%), Lack of opportunity (18.2%) & Lack of training (9.1%)	OJT (16.7%), Class room (66.7%) & Mentor (16.7%)	

Key Role: Enforcement						
Key Competency: 1. Liaise with International Organization for Effective Cooperation.						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Cooperate and coordinate enforcement activities at international level to identify and address threats.	Expert (P1)	Ability to demonstrate awareness and sensibility to external threats and be able to create awareness and design response.	A-(50%) & NA-(50%)	Lack of opportunity (50%) & Lack of collaboration with DRC (50%)	OJT (50%) & Collaborate with DRC (50%)	<p>Familiarization on various information network:</p> <p>1. Be able to conduct strategic analyses and threat assessments to facilitate the decision making process regarding the allocation of resources and identification of priorities.</p> <p>2. Carry out operational analyses and intelligence work in order to initiate, support, prepare and run operational activities.</p>
	Advanced (P2)	Demonstrate ability to effectively build network and initiate enforcement activities in coordination with relevant stakeholders.	A-(42.9%) & NA-(57.1%)	Lack of KSA (37.5%), Lack of opportunity (12.5%) & Lack of training (49.5%)	OJT (25%), Class room (37.5%) & Mentor (37.5%)	
	Experienced (P4&P3)	Ability to respond to coordinated enforcement activities.	A-(58.8%) & NA-(41.2%)	Lack of KSA (28.6%), Lack of opportunity (28.6%) & Lack of training (42.9%)	OJT (28.6%), Class room (42.9%) & Mentor (28.6%)	
	Foundation (P5)	Understands the concept of international enforcement cooperation (RILO A/P, CEN, CENcomm, COIN, etc.).	A-(21.4%) & NA-(78.6%)	Lack of KSA (63.6%), Lack of opportunity (27.3%) & Lack of training (9.1%)	OJT (27.3%), Class room (54.5%) & E-learning (18.2%)	

Key Role: Enforcement						
Key Competency: 1. Liaise with International Organization for Effective Cooperation.						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Collect, organize, review and disseminate information for effective enforcement network.	Expert (P1)	Oversees execution of action plan and ensure strategic alignment with the policies and practices.	Adequate			<p>Familiarization on various information network:</p> <p>1. Be able to conduct strategic analyses and threat assessments to facilitate the decision making process regarding the allocation of resources and identification of priorities.</p> <p>2. Carry out operational analyses and intelligence work in order to initiate, support, prepare and run operational activities.</p>
	Advanced (P2)	Ability to analyze the enforcement alert received and develop action plan. Possess in-depth knowledge on information sharing protocol.	A-(50%) & NA-(50%)	Lack of KSA (42.9%), Lack of opportunity (14.3%) & Lack of training (42.9%)	OJT (42.9%), Class room (28.6%) & Mentor (28.6%)	
	Experienced (P4&P3)	Ability to collect, analyze and organize data for information dissemination. Possess data analytical skills.	A-(52.9%) & NA-(47.1%)	Lack of opportunity (25%) & Lack of training (75%)	OJT (50%) & Class room (50%)	
	Foundation (P5)	Possess basic understanding about the enforcement information exchange (alert notice among the customs enforcement networks).	A-(57.1%) & NA-(42.9%)	Lack of KSA (83.3%) & Lack of opportunity (16.7%)	OJT (33.3%), Class room (50%) & E-learning (16.7%)	

Key Role: Enforcement						
Key Competency: 2. Coordinated Border Management (CBM)						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Administer and liaise with other law enforcement agencies to strengthen enforcement.	Expert (P1)	Analyze specific challenges involving in application of allied laws and offers appropriate intervention.	Adequate			Training on Coordinated Border Management: 1. Enhance coordination among the border agencies. 2. Be able to enhance efficiency in managing trade and travel flow. 3. Be able to maintain balance with compliance requirement.
	Advanced (P2)	Possess adequate knowledge about the allied laws and demonstrate ability to review and evaluate existing provisions in the allied laws.	A-(57.1%) & NA-(42.9%)	Lack of KSA (33.3%), Lack of opportunity (33.3%) & Lack of training (33.3%)	OJT (16.7%), Class room (50%) & Mentor (33.3%)	
	Experienced (P4&P3)	Possess good working knowledge in the implementation of the allied laws.	A-(76.5%) & NA-(23.5%)	Lack of KSA (50%), Lack of opportunity (25%) & Lack of training (25%)	OJT (25%), Class room (50%) & Mentor (25%)	
	Foundation (P5)	Possess basic knowledge, ability to interpret and apply the provisions of the allied laws.	A-(64.3%) & NA-(35.7%)	Lack of KSA (60%) , Lack of opportunity (20%) & Lack of training (20%)	OJT (40%) & Class room (60%)	

Key Role: Enforcement						
Key Competency: 2. Coordinated Border Management (CBM)						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Effective border management to secure border.	Expert (P1)	Ability to identify areas requiring enhancement and propose for further harmonization of control mechanism.	Adequate			Training on Coordinated Border Management: 1. Enhance coordination among the border agencies. 2. Be able to enhance efficiency in managing trade and travel flow. 3. Be able to maintain balance with compliance requirement.
	Advanced (P2)	Ability to address existing gaps and issues and recommend changes for better border management.	A-(78.6%) & NA-(21.4%)	Lack of KSA (33.3%) & Lack of training (66.6%)	Class room (66.7%) & Mentor (33.3%)	
	Experienced (P4&P3)	Possess working knowledge on border activities and ability to provide feedback on border management.	A-(70.6%) & NA-(29.4%)	Lack of opportunity (60%) & Lack of training (40%)	OJT (80%) & Class room (20%)	
	Foundation (P5)	Possess general understanding on border management and responsibilities of other regulatory agencies.	A-(71.4%) & NA-(28.6%)	Lack of KSA (50%) & Lack of training (50%)	OJT (50%) & Class room (50%)	

Key Role: Enforcement						
Key Competency: 2. Coordinated Border Management (CBM)						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Performs joint inspection to achieve coordination and resource management.	Expert (P1)	Ability to anticipate risk, demonstrate support and guide to take necessary action.	Adequate			Training on Coordinated Border Management: 1. Enhance coordination among the border agencies. 2. Be able to response to scarcity of time, manpower, information and infrastructure. 3. Be able to make best use of existing resources to meet the current imperatives.
	Advanced (P2)	Ability to identify and prioritize areas of inspection and allocate resources.	A-(71.4%) & NA-(28.6%)	Lack of KSA (75%) & Lack of opportunity (25%)	OJT (50%), Class room (25%) & Mentor (25%)	
	Experienced (P4&P3)	Possess working knowledge of joint inspection and ability to make early detection of existing risk and focus on intervention.	A-(70.6%) & NA-(29.4%)	Lack of KSA (40%), Lack of opportunity (20%) & Lack of training (40%)	OJT (40%), Class room (40%) & Mentor (20%)	
	Foundation (P5)	Understands and applies correct provisions of the laws to coordinate and conduct joint inspection.	A-(42.9%) & NA-(57.1%)	Lack of KSA (75%), Lack of opportunity (12.5%) & Lack of training (12.5%)	OJT (62.5%) & Class room (37.5%)	

Key Role: Enforcement						
Key Competency: 3. Intelligence driven risk management						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Collects and interpret customs data for reliable information.	Expert (P1)	Possess in-depth knowledge on data collection and ability to validate data.	Adequate			Training on Data Analyses and interpretation: 1. Understand an overview of patterns and trends concerning smuggling of restricted and prohibited goods. 2. Publish Bhutan Trade Statistics 3. Publish performance indicators
	Advanced (P2)	Ability to evaluate the accuracy and reliability of the information collected and collate it.	A-(57.1%) & NA-(42.9%)	Lack of KSA (50%), Lack of opportunity (16.7%) & Lack of training (33.3%)	OJT (33.4%), Class room (50%) & Mentor (16.7%)	
	Experienced (P4&P3)	Ability to plan and identify process of collecting information. Possess basic knowledge on data collection.	A-(88.2%) & NA-(11.8%)	Lack of opportunity (50%) & Lack of training (50%)	OJT	
	Foundation (P5)	Identifies source of data and understands basic intelligence requirement.	A-(42.9%) & NA-(57.1%)	Lack of KSA (50%), Lack of opportunity (25%) & Lack of training (25%)	OJT (37.5%) & Class room (62.5%)	

Key Role: Enforcement						
Key Competency: 3. Intelligence driven risk management						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Analyze data for creating valuable intelligence for effective control mechanism.	Expert (P1)	Ability to carry out in-depth strategic analysis (multiple target, pattern, trends, etc.)	A-(50%) & NA-(50%)	Lack of KSA (50%) & Lack of opportunity	OJT (50%) & Class room (50%)	Training on Data Analyses and interpretation: 1. Be able to use MS office effectively and efficiently. 2. Conduct in-depth analyses and be able to provide recommendation for policy decision making.
	Advanced (P2)	Ability to carry out in-depth tactical analysis (series of targets)	A-(28.6%) & NA-(71.4%)	Lack of KSA (30%), Lack of opportunity (20%) & Lack of training (50%)	OJT (30%), Class room (60%) & Mentor (10%)	
	Experienced (P4&P3)	Ability to carry out in-depth operational (one target) analyses.	A-(35.3%) & NA-(64.7%)	Lack of KSA (9.1%), Lack of opportunity (54.5%) & Lack of training (36.4%)	OJT (36.4%), Class room (45.5%) & Mentor (18.2%)	
	Foundation (P5)	Understands the type of intelligence analysis (strategic/tactical/operational) and be able to integrate and interpret at basic level.	A-(42.9%) & NA-(57.1%)	Lack of KSA (50%), Lack of opportunity (25%) & Lack of training (25%)	OJT (75%) & Class room (25%)	

Key Role: Enforcement						
Key Competency: 3. Intelligence driven risk management						
Behavioral Indicator	Proficiency Level		Adequate/ Not adequate	Likely reasons for performance gap	Method of Intervention	Learning Objectives
Delivers intelligence product/report for designing action plan.	Expert (P1)	Demonstrates excellence in drafting intelligence report and ability to foster a greater understanding on new frontier of intelligence product/report.	A-(50%) & NA-(50%)	Lack of KSA (50%) & Lack of opportunity	OJT (50%) & Class room (50%)	<p>Training on Data Analyses and interpretation:</p> <p>1. Be able to use MS office effectively and efficiently.</p> <p>2. Conduct in-depth analyses and be able to provide recommendation for policy decision making.</p>
	Advanced (P2)	Ability to discuss on the application and implication of the intelligence report.	A-(50%) & NA-(50%)	Lack of KSA (42.9%) & Lack of training (57.9%)	OJT (14.3%), Class room (57.2%) & Mentor (28.6%)	
	Experienced (P4&P3)	Ability to apply resource referencing skills and advanced terminologies, concepts and principles in drafting intelligence report.	A-(17.6%) & NA-(82.4%)	Lack of KSA (28.5%), Lack of opportunity (21.4%) & Lack of training (50%)	OJT (28.6%), Class room (57.1%) & Mentor (14.3%)	
	Foundation (P5)	Possess knowledge on the basic terminologies, concept and principles of drafting intelligence report.	Not Adequate	Lack of KSA (57.1%), Lack of opportunity (35.7%) & Lack of training (7.1%)	OJT (50%) & Class room (50%)	

6.6. Annexure VI: List of Short Term Training Identified and Estimated Cost for Capacity Building.

Prio- rity	Target Group	Total Head	Topic	Training Description	Training Provider	Cost in Nu ¹ .
1	P5-P1 ²	69	H.S. Classification	Training on the use of Harmonized System Nomenclature to facilitate the classification of internationally traded goods including HS version 2017.	NACIN, India	5,387,216/-
			Valuation	Training on Customs Valuation and International best practices for uniform application by all Customs administration.		
			Rules of Origin (RoO)	Training on Rules of Origin in general and implementation and application of origin procedures.		
2	P5-P2	55	Risk Management System (RMS)	Comprehensive training on Risk Management Standards, practices and application for effective risk management.	NACIN, India	4,336,520/-
			Non-intrusive equipment	On the usage of x-ray machine and other customs infrastructure.		
			Commercial Fraud	Training on detection of fraud		
			TFA including AEO	Training on the WTO trade facilitation Agreement and other best practices to speed up the movement, release and clearance of goods.		
			E-commerce & other trade issues	Training on e-commerce and overcoming its challenges and other trade issues such as commercial fraud,		
3	P5-P2	54	Post Clearance Audit (PCA)	Training on Post Clearance Audit including basic accounting and auditing principles and applications.	In-house training in Bhutan	622,272/-
4	P5&P4	31	Automation	Training on use of Bhutan Automated Customs System in all the modules for effective and efficient operation.	In-house training in Bhutan	551,004/-
			Clearance Procedure	Training on clearance procedure for clearance through land, air as per Customs Act of Bhutan 2017, Rules and other		

¹ The tuition fee can be confirmed only after the training is confirmed by the training provider. Therefore, the cost reflected above is just an estimate.

² The officers of P1 level are included for the priority one training because it includes Regional Directors who have no experience of working in Customs. Since the training being the core customs area, having knowledge on the subject would enhance their confidence in decision making.

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Prio- rity	Target Group	Total Head	Topic	Training Description	Training Provider	Cost in Nu ¹ .
				relevant laws enforce.		
5	P5-P2	55	Information & Communication Technology (ICT)	Training on Information technology (IT) such as (i) Microsoft Office, (ii) Data Analysis and interpretation	Bhutan	841,393/-
6	P5-P1	54	International Conventions	Green Customs, CITIES, Chemical Weapon, STEC, Istanbul, Montreal, etc.	NACIN, India	4,279,520/-
			WCO Safe Framework of Standards	Training on WCO Safe Framework of Standards which usher in a safer world trader regime, and also heralds the beginning of a new approach to working methods and partnership for both Customs and business.		
			Time Release Study (TRS)	Training on TRS to measure the efficiency and effectiveness of the entire cross-border flow process related to imports, exports and transit movements of goods, in a periodic manner.		
			Transfer Pricing	Training on Transfer Pricing to understand problems encountered in regard to both tax and customs points of view.		
			Coordinated Border Management (CBM)	Training on CBM to enhance coordination of actions and processes to ensure borders are managed with maximum effectiveness and efficiency.		
7	P5-P1 ³	64	Leadership and Management	1. Communication skills 2. Coaching and Mentoring, 3. Motivation & Inspiration 4. team work and coordination 5. Self-control 6. Negotiation	RIGGS or RIM Bhutan	1,492,720/-

³ Under the regional offices there are some check-post and units which are headed by the officers of P5 level. As they are required to pass certain decision and monitor at least 6 to 7 Customs inspectors under them, it is felt that they require some leadership qualities.

6.7. Annexure VII: List of Long Term Training Identified for Capacity Building.

Sl No	Course Title	Level of Training	Priority			Total Slots
			Immediate (2020-2021)	Medium (2022-2023)	Long-term (2023+)	
1	Masters in International Customs Law & Administration	Masters Degree	1	2	7	10
2	Masters of Business Administration in Strategic Management and Intellectual Property Rights.	Masters Degree	-	1	4	5
3	Master's in Public Finance	Masters Degree	1	1	4	6
4	Masters in International Business	Masters Degree	1	2	6	9
5	Masters in Customs, Taxation and International Trade Laws	Masters Degree	1	2	6	9
	Total =		4	8	27	39⁴

⁴There are 43 officers who have not undergone masters degree program. However, one officer has resigned recently and three are due for superannuation within few years from now. Therefore, 39 officers need to undergo the long term training as reflected in the table above.

6.8. Annexure VIII: Significance of the Training Highlighted in annexure VI and VII.

Topic	Description of training and its significance to Customs
<p>H.S. Classification</p>	<p>The HS is an international nomenclature for the classification of products and is governed by "The International Convention on the Harmonized Commodity Description and Coding System". It is a process of systematic naming, or enumerating of all goods found in international trade.</p> <p>The system is used by more than 211 countries and economies as a basis for their Customs tariffs and for the collection of international trade statistics. Over 98 % of the merchandise in international trade is classified in terms of the HS. The HS contributes to the harmonization of Customs and trade procedures, and the non-documentary trade data interchange in connection with such procedures, thus reducing the costs related to international trade.</p> <p>It is also extensively used by governments, international organizations and the private sector for many other purposes such as internal taxes, trade policies, monitoring of controlled goods, rules of origin, freight tariffs, transport statistics, price monitoring, quota controls, compilation of national accounts, and economic research and analysis. The HS is thus a universal economic language and code for goods, and an indispensable tool for international trade.</p>
<p>Valuation</p>	<p>Customs valuation is a procedure applied to determine the customs value of imported goods. If the rate of duty is ad valorem, the customs value is essential to determine the duty to be paid on an imported good.</p> <p>Article VII of the General Agreement on Tariffs and Trade (GATT) laid down the general principles for an international system of valuation. It stipulated that the value for customs purposes of imported merchandise should be based on the actual value of the imported merchandise on which duty is assessed, or of like merchandise, and should not be based on the value of merchandise of national origin or on arbitrary or fictitious values.</p> <p>The Agreement stipulates that customs valuation shall, except in specified circumstances, be based on the actual price of the goods to be valued, which is generally shown on the invoice. This price, plus adjustments for certain elements listed in Article 8, equals the transaction value, which constitutes the first and most important method of valuation referred to in the Agreement.</p> <p>For cases in which there is no transaction value, or where the transaction value is not acceptable as the customs value because the price has been distorted as a result of certain conditions, the Agreement lays down five other methods of customs valuation, to be applied in the prescribed hierarchical order.</p>

Topic	Description of training and its significance to Customs
<p>Rules of Origin (RoO)</p>	<p>Rules of origin are the criteria needed to determine the national source of a product. Its importance is derived from the fact that duties and restrictions in several cases depend upon the source of imports. There is wide variation in the practice of governments with regard to the rules of origin. Rules of origin are also important for implementing other trade policy measures, including trade preferences, quotas, anti-dumping measures and countervailing duties. For example, quotas, countervailing duties, and antidumping measures restrict goods imported from specific producing countries.</p> <p>While negotiations are going on to harmonize the non-preferential rules of origin, the proliferation of preferential trade agreements represents an important concern in terms of customs revenues. The rules of origin enable the preferential agreements to be correctly implemented, which promotes the development of trade and encourages investment.</p>
<p>Risk Management System (RMS)</p>	<p>Risk management is a logical and systematic method of identifying, analyzing and managing risks. It can be associated with any activity, function or process within the organization and will enable the organization to take advantage of opportunities and minimize potential losses.</p> <p>For Customs administrations there is always an element of risk in facilitating the movement of goods and persons. The extent of controls to ensure compliance with the laws and regulations which the Customs are responsible for enforcing should be proportionate to the level of assessed risk. Customs administrations today are required to provide extensive facilitation while maintaining control over the international movement of goods, means of transport and persons. The level of risk is determined in the context of the priorities of the Customs administrations e.g. whether the priority is collection of duties and taxes or checking prohibitions and restrictions or any other specific area that has been identified.</p> <p>The selection of goods, means of transport, or documents for examination, should be based on risk profiles to target specific transactions. Such selectively based procedures should also permit a random selection based on statistical sampling or an officer's input based on experience or intuition. A transaction can be targeted on the basis of any of a number of risk profiles.</p> <p>Risk profiling is the means by which Customs puts risk management into practice. It replaces random examination of documents and goods with a planned and targeted working method, making maximum use of Customs resources. The risk profile should contain a description of the risk area, an assessment of the risk, the counter-measures to be taken, an action date, the results and an evaluation of the effectiveness of the action taken.</p> <p>Once established, the profiles along with other information and intelligence will provide a basis for targeting potentially high risk movements of consignments, means of transport, or travellers.</p>

Topic	Description of training and its significance to Customs
Non-intrusive equipment	<p>Other than to facilitate trade, Customs are responsible to maintain an appropriate level of control to prevent smuggling and other illegal activities. According to the recommendations of the WCO SAFE framework of standards and the Revised Kyoto Convention, Customs should focus on selective audit controls by using risk management techniques jointly with non-intrusive inspection (NII) techniques like X-ray scanners.</p> <p>X-ray scanning by customs is a step towards 21st Century Customs. The objectives of using the x-ray inspection are (i) securing the country from the risk of smuggling restricted and prohibited goods, (ii) replace physical inspection to sustain the packaging of the goods, (iii) paving the way for the customs development and dispensing any human involvement in dealing with the goods, and (iv) detecting prohibited items that could be smuggled into the goods or packaging.</p> <p>By using x-ray inspection, Customs can (i) effectively combat illegal imports and exports, (ii) optimize Customs control by reducing the clearance time, (iii) improve the efficiency and security of international trade, and (iv) promote a positive and modern image of customs services with more effective law enforcement.</p>
TFA including AEO	<p>The members of the World Trade Organization (WTO) reached consensus on the Trade Facilitation Agreement (TFA) at the Bali Ministerial Conference in December 2013. TFA has 24 articles that are akin to Revised Kyoto Convention (RKC) of World Customs Organization (WCO).</p> <p>TFA aims to expedite the movement of goods across border and make benefits of trade accessible to all the member countries and ultimately reduce the poverty. However, due to varying Customs procedures between countries, the amount of ‘red tape’ traders had to face is identified as a stumbling block on the road of seamless trade. Therefore, much emphasis has been put on the Customs community to firstly improve their capacity to deal with international trade and secondly to harmonize and simplify trade related procedures and documents and enabling Customs to put in common Customs procedures.</p> <p>Bhutan is not a member of WTO and has no legal obligation to follow the agreement. However, the Customs Act of Bhutan 2017 mandates us to provide certain facilitation programs to the trading community including the Authorized Compliant Traders Program. This is a partnership program between Customs and Business which stresses more on voluntary compliance from the traders and is a win-win situation for Traders and Customs. Traders comply with law and Customs provide incentive based on certain predefined terms and conditions.</p> <p>Such programs require competent Customs officials and are important to develop their competency.</p>

Topic	Description of training and its significance to Customs
<p>E-commerce & other trade issues</p>	<p>E-commerce refers to any type of business transaction that involves the buying and selling of goods or services using the internet, and the transfer of money and data to execute these transactions. It allows consumers to electronically exchange goods and services with no barriers of time or distance.</p> <p>There are many advantages that we can obtain from the internet and ecommerce. However, such evolution has also increased the sale of counterfeit goods. It allows the counterfeit merchandisers to reach consumers in all parts of the world and can easily deceive the consumer as they cannot verify the authenticity of the product through online.</p> <p>One of the role and responsibility of the Customs is to control movement of restricted and prohibited goods and secure the national health and economy. So, it is important for Customs to understand how the ecommerce functions and operated.</p>
<p>Post Clearance Audit (PCA)</p>	<p>Post Clearance Audit means a systematic customs control measure to ensure the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems, and commercial data kept by persons directly or indirectly involved in the trade.</p> <p>PCA enables Customs to gain better information on and understanding of the business. The information acquired can be utilized in customs risk analysis in order to use resources more effectively. PCA also enables Customs to offer the traders facilitation measures in the form of simplified procedures. It also supports traders in the development of their own voluntary internal control and self-assessment. PCA requires both customs and traders to work together. Ultimately the goal is a win-win. Customs benefit from more effective control and compliance. Traders benefit from simplified procedures and reduced bureaucracy.</p> <p>However, PCA can be conducted only by officers who have adequate knowledge in areas, such as (i) customs laws & procedures, (ii) accounting and auditing, (iii) business practices in international trade, (iv) Customs valuation, classification & rules of origin, (v) risk management and (vi) Interviewing skills & reporting.</p>
<p>Information & Communication Technology (ICT)</p>	<p>Taking cognizance of the benefits of the application of Information and Communication Technology (ICT) in Customs operation, General Annexure, Chapter 7 of the Revised Kyoto Convention (RKC) provides a general guideline on the application of ICT in Customs operation. Besides, WCO has also developed IT guidelines for Customs Executives.</p> <p>As per the WCO, RKC guideline on the application of the ICT, the importance of application of ICT in Customs administration are (i) to improve revenue collection and trade policy administration at import and export; (ii) to offer accelerated release of export and import consignments and other premium procedures to those clients they identify as most reliably compliant and so presenting least risk to revenue collection and other Customs responsibilities, (iii) to respond to governmental and public</p>

Topic	Description of training and its significance to Customs
	<p>concern for effective controls of prohibited goods, endangered species, intellectual property rights, etc; (iv) to ensure integrity and effectiveness in handling the movement of goods and passengers, and (v) to respond and assist, a wide range of international trade innovations based on IT applications, including express delivery and other global multi-modal delivery services, and an increasing network of global supply, production and distribution systems relying on just-in-time logistical networks</p> <p>Consequently, the application of ICT is expected to bring in benefits, such as (i) More effective Customs Control, (ii) More efficient Customs Clearance, (iii) Uniform application of Customs Law, (iv) More Efficient revenue collection, (v) More effective Data analysis, (vi) Efficient production of trade statistics, and (vi) improved quality data. Therefore, building the ICT competency of Customs officials is a critical need of the hour.</p>
International Conventions	<p>Customs is positioned at the forefront to deal with International trade. However, most of the goods traded are subject to restriction and prohibition at home by national laws and by conventions at the international level.</p> <p>While the objectives of the national laws are to meet the national aspirations, the objectives of the international conventions are either to protect the environment or the human health from the movement of listed goods or to bring certain uniform order of doing things. Some of the international conventions and their objectives, which Customs officials at the forefront should know are (i) HS Convention for uniform description and classification of internationally traded goods, (ii) Montreal Protocol for monitoring the movement of Ozone Depleting Substances, (iii) Convention on International Trade in Endangered Species (CITES) for monitoring international trade in endangered flora and fauna, (iv) Cartagena Convention on Biosafety for monitoring international trade in living modified organism and genetically modified organisms, (v) Rotterdam Convention for monitoring the international trade in certain hazardous chemicals and pesticides, (vi) Stockholm Convention to regulate and monitor international trade in Persistent Organic Pollutants, (vii) Organization for Prohibition of Chemical Weapons Convention (OPCW) is an arms control treaty that outlawed the production, stockpiling, and use of chemical weapon and their precursors, (viii) Istanbul Convention for monitoring transboundary movement of goods temporarily for specific purpose which is expected to be re-exported, (ix) IPR related Conventions for regulation and monitoring international trade in IPR infringing goods, and (x) Basel Convention for regulation and monitoring international trade in hazardous waste.</p>
WCO Safe Framework of Standards	<p>Initially the WCO SAFE framework of standard was designed in response to the terrorist attack of September 2001. However, over a period of time, it evolved to a framework that is more resilient to all kinds of unforeseen events and increases efficiency of customs in securing the International supply chain. Some of the objectives of the SAFE are to (i) establish standards for supply chain security and facilitation at global level, (ii) strengthen customs-customs cooperation to improve their capability to detect high risk consignments, (iii) strengthen cooperation between customs and business, (iv) strengthen cooperation between</p>

Topic	Description of training and its significance to Customs
	<p>customs and other government agencies involved in International trade and security, (v) promote seamless movement of goods through secure international supply chain.</p>
Time Release Study (TRS)	<p>Time Release Study (TRS) is a tool developed by WCO and it provides strategic approach to measure and improve border procedure efficiency. Hence, it is important for Customs to understand the components of the TRS process and accordingly conduct to measure their efficiency. Since the TRS has a strategic importance and benefits to all the actors of International trade, conduct of the same has to be carefully considered by competent Customs officials.</p>
Transfer Pricing	<p>In the last 3 decades, due to the dramatic increase in the growth of Multi National Enterprises (MNEs) in the different tax jurisdiction, there has been an unprecedented increase in the intra party related transactions. This growth of MNEs presents increasingly complex issues for tax administrations, Customs and MNEs themselves. Since separate country laws on taxation of MNEs cannot be viewed in isolation, it must be addressed in broad international context.</p> <p>Tax administrations and Customs may have conflicting interest when transfer pricing is concerned as follows:</p> <ul style="list-style-type: none"> • Lower import prices will lead to lower Customs revenue. While on the other hand, the same will lead to increased profits in the country of importation accordingly increase the corporate tax base. • Higher import prices will lead to higher customs revenue as they are computed as the percentage of those prices. But on the other hand, it will lead to lower taxable profits in the country of import. <p>Price of the related party transaction is difficult to ascertain. Hence are usually not credible.</p> <p>Transfer Pricing can be thus described as the conditions, including the prices, made or imposed between associated enterprises located in different tax jurisdiction in their commercial or financial transaction.</p> <p>The reason why transfer pricing is important is that it determines to a great extent as to how revenue, expenses, and consequently taxable profits are shared between associated enterprises falling under different tax jurisdiction.</p>
Coordinated Border Management (CBM)	<p>The term coordinated border management refers to a coordinated approach by border control agencies, both domestic and international in the context of seeking greater efficiencies over managing trade and travel flows, while maintaining a balance with compliance requirements.</p> <p>Border is the place where countries exercise their right to control the movement of goods, people and craft entering or exiting</p>

Topic	Description of training and its significance to Customs
	<p>their territorial jurisdiction. It is also the place where compliance with national legislation in such areas as security and safety, commercial policy, food safety, agricultural quarantine, customs procedure, environment and migration processing takes place.</p> <p>CBF can bring about many advantages, such as (i) effective delivery of service at the border as contradictions and redundancies between different agencies policies, missions and mandates will be reduced, (ii) strengthen government’s ability to address strategic issues across the border agency sector as a holistic approach to border management will be taken, (iii) saving through economies of scale occurring from common use of ICT systems and their development, cross training and pooling of resources.</p> <p>The wider sharing of information and intelligence will benefit all border agencies and enable them to conduct more efficient risk management. Better and more efficient risk management in turn will enable individual agencies to more efficiently deliver their facilitation and intervention Programmes.</p>
Leadership	<p>Leadership is an art of positively influencing people in the organization to perform their job wholeheartedly and completely. Therefore, it is often said that leadership is an important factor for making the organization successful. In Customs too, leadership is important for reasons, such as to (i) define organizational vision and Missions, (ii) develop policies and plans, (iii) define organizational values and cultures, (iv) define structural approach/plan of action to understand and achieve well defined objectives, (v) provide inspiration and motivation/leadership by self, (vi) create conducive environment and promote the sense of ownership, (vii) manage crisis, (viii) tapping the true potentials of the subordinates, and (IX) develop succession planning in the organization.</p> <p>Further, in the Revised Arusha declaration of the WCO, Leadership and commitment has been identified as the key factor in promoting integrity.</p> <p>It states that “Customs managers and supervisors should adopt a strong leadership role and accept an appropriate level of responsibility and accountability for maintaining high levels of integrity in all aspects of Customs work.” Hence, training on leadership is important as it would prepare potential Customs officers for future leadership roles.</p>

6.9. Annexure IX: Focal Commissioner and Team Members

Focal Commissioner: Dasho Ugyen Tshewang, Commissioner, Royal Civil Service Commission.

List of team member:

SI No	Name	Designation	Agency
1	Bumpa Lhamo	Joint Collector	RRCO, Phuentsholing
2	Chunjur Tshering	Joint Collector	DRC, Head Office
3	Kuenzang Thinley	Joint Collector	DRC, Head Office
4	Pema Wangchuk	Joint Collector	RRCO, Paro
5	Tashi Dhendup	Assistant HR Officer	RCSC

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