

13. Organizational Performance Measurement

Introduction

Information on the results from investing in programmes, policies and projects is essential to sound decision-making.

This chapter of the Development Compendium is primarily concerned with performance measurement in the context of the organization as a whole. It is prudent to also point out that the environmental context of the organization itself is the management of goods, people and conveyances across borders. Together with other key buildings blocks outlined in

- the WCO's Customs in the 21st Century strategic vision;
- the Standards and guidelines contained in the revised Kyoto Convention; and
- the SAFE Framework of Standards,

performance measurement is a necessary practice that underpins all modern Customs administrations.

Customs performance measurement is most effective when it takes into account the aims unique to the Customs service and the specific political, social, economic and administrative conditions in the respective country¹.

The discussion, models and tools are prepared from the perspective of managing resources holistically for the purpose of achieving organizational goals. Chapter 9 on Human Resource Management and Leadership provides guidance on incentive management and managing underperformance of individuals, for example.

In order to enable senior decision-makers to be aware of what is working well and identifying better ways to deliver services that are not working as well, it is necessary to develop measures for performance. The sub-sections of this chapter illustrate ways to develop performance measures. Annex 1 illustrates examples of quantitative and qualitative Customs indicators that practitioners can draw on or use to develop their own measures to manage and report on performance.

¹ Ireland, R., Cantens, T. and Yasui, T. 2011, *An Overview of Performance Measurement in Customs Administrations: WCO Research Paper No. 13*, WCO, Brussels

Performance Measurement

The term “performance measurement” usually refers to the continuous gathering of data from specific functional areas. It concerns the ongoing monitoring and reporting of a Customs administration’s progress towards reaching its organizational goals. It is made up of an internal system that collects, collates and reports on workflows, outputs and outcomes.

The purpose of performance measurement is to assist making decisions and to understand progress towards meeting the outcomes of the Strategic Plan and Action Plans. Strategic Plans and Action Plans typically have associated objectives. One of the more difficult tasks for managers is identifying indicators that demonstrate progress towards achieving objectives. Moving towards this outcomes-based approach is no easy task. A recent Organization for Economic Cooperation and Development (OECD) report showed that even countries that have been using this approach for over 15 years continue to struggle with issues of measurement and target setting². This is especially the case for “outcomes”. A key challenge for all Customs administrations is obtaining good quality information which is valid, reliable and timely.

A performance indicator is a detailed quantitative and/or qualitative descriptor. It describes what the organization is doing or has done. There can be more than one indicator for each performance measure. In order to assist with the discussion of organizational performance measurement, use of the following nomenclature is recommended³:

Input is the resource required to complete activities, for example, people, equipment, technology, legislation and budget;

Activity is the process undertaken, for example, it can be daily, weekly, monthly and would include collecting import documentation, screening and questioning people moving across the border, boarding arriving vessels, numbers of vehicles inspected, etc;

For clarification of the use of the term **process**, according to the International Organization for Standardization (ISO) a process can be characterized as “a set of interrelated resources (e.g. personnel, finance, IT facilities, equipment, methods) and activities (working steps) which transform inputs into outputs⁴”.

Output is a result achieved, for example, an annual report, as well as effective and efficient use of resources, management of, and the ability to report on the cost to deliver Customs services, revenue collected, enforcement seizures, permits issued, training courses conducted, etc.

Outcome is the impact, benefit or change as a result of Customs’ activities.

Diagram 1 is an illustration of this model and an actual Customs example of applying the model can be found at Annex 2.

² Tax administration in OECD and selected non-OECD countries: 2010

³ Based on references at Annex 5.

⁴ ISO, 1994, Quality Management and Quality Assurance: Vocabulary, International Standard ISO 8402, International Organization for Standardization: Geneva, p.2.

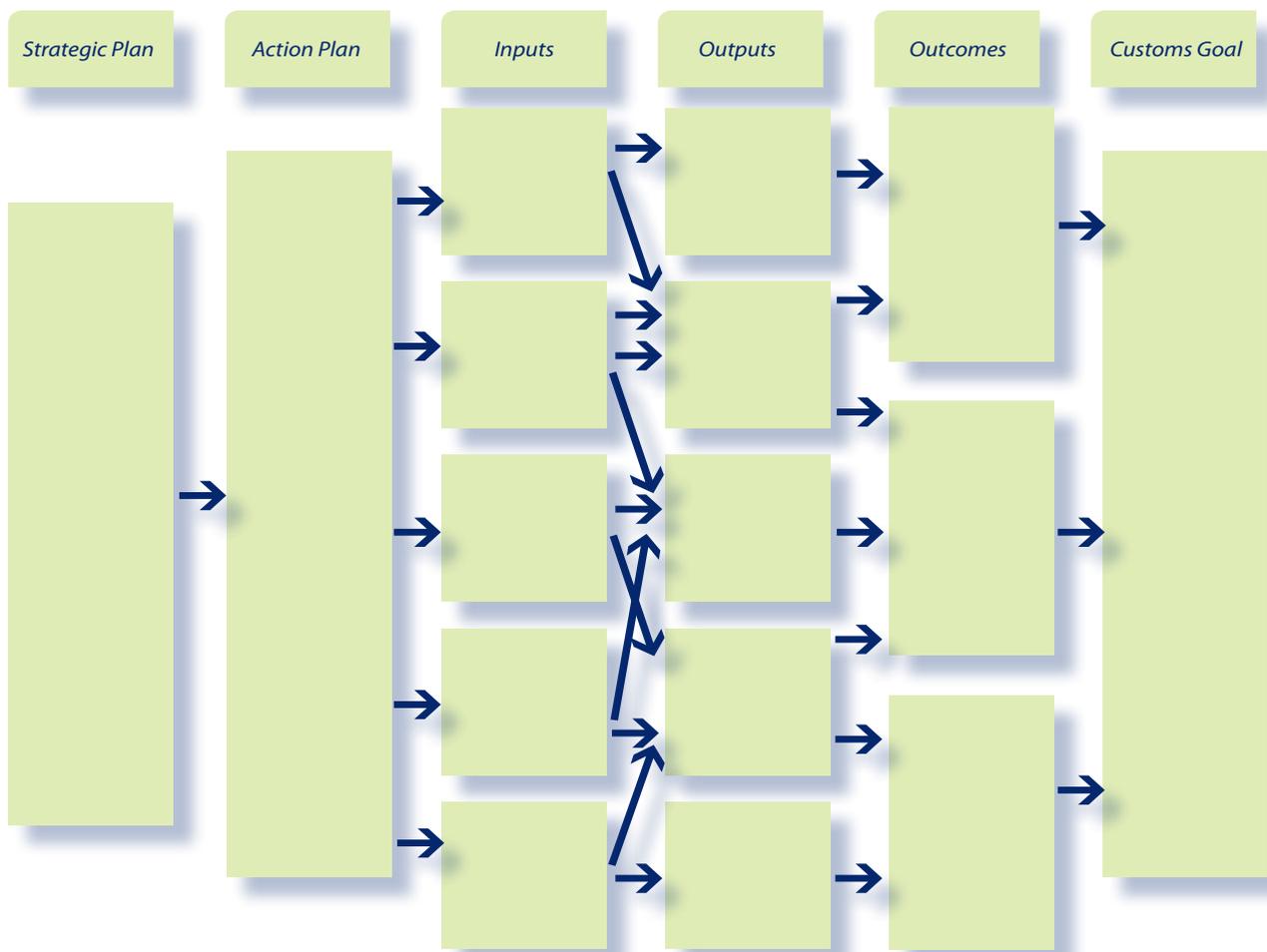


Diagram 1: Outcomes-based Performance Measurement model

Baseline Data and Benchmarking

When developing a performance measurement management system (design, policy, procedures and technology support), it is important to capture baseline information from the outset. Baseline information or baseline data is the initial collection of data, which is then used to compare the same data collected/reported in future years.

The baseline performance measure data provides the basis for assessing improvements (or change) over time. Without baseline data to establish the pre-reform and modernization situation, it is difficult to demonstrate to government, stakeholders or donors whether or not progress at the “outcome” level can be shown to have taken place.

Over time, the baseline data will evolve into simply being a component of the historical performance data that accumulates. The performance reports are used weekly, monthly and annually for decision-making and may ultimately evolve for use as a benchmark. Benchmarking can improve Customs performance by identifying best practices of other administrations that perform similar activities, such as Customs release times or effective risk management techniques, for example. Benchmarking can also be used internally, for example, to compare when there are two or more port operations in a country that are similar in size and perform similar activities. The objective of benchmarking is to find examples of superior performance and to understand the processes and practices driving that performance. Companies then improve their performance by tailoring and incorporating these best practices into their own operations. Chapter 6 of this Compendium looks at the benchmarking process in more detail.

Most Customs organizations measure performance in terms of *effectiveness* and *efficiency*.

Effectiveness refers to the extent to which the organization is achieving the outcome. **Efficiency** refers to the ratio of relevant outputs to relevant inputs and can include costs, steps in a process or time, for example.

There are numerous methods to measure organizational performance. Table 1 below lists approaches favoured by a number of WCO Members. Common to these models are that they premised on the existence of organizational goals and regularly monitoring of progress towards those goals. The intention for each is that the process of collection and reporting becomes integrated into the overall management system of the organization.

All of the models listed can improve organizational performance provided that they are implemented comprehensively and remain focused on organizational results. The list below is not exhaustive. Many of the administrations from which examples of performance measurement have been gathered, have customized their approach.

Table 1: Organizational Performance Measurement Methods⁵

Balanced Scorecard	Focuses on four perspectives, including <i>customer perspective, internal-business processes, learning and growth and financials</i> , to monitor progress towards the organization's strategic goals
Benchmarking	Uses standard measurements in a service or industry for comparison with other organizations in order to gain perspective on organizational performance. In and of itself, this is not an overall comprehensive process assured to improve performance, rather, the results from benchmark comparisons can be used in more overall processes. Benchmarking is often perceived as a quality initiative
Business Process Reengineering	Aims to increase performance by radically redesigning the organization's structures and processes, including by starting over from the ground up
ISO9000	Is an internationally recognized standard of quality, and includes guidelines to accomplish the ISO9000 standard. Organizations can be optionally audited to earn ISO9000 certification
Knowledge Management	Focuses on collection and management of critical knowledge in an organization to increase its capacity for achieving results. Knowledge management often includes extensive use of computer technology. In and of itself, this is not an overall comprehensive process assured to improve performance. Its effectiveness towards reaching overall results for the organization depends on how well the enhanced, critical knowledge is applied in the organization.
Management by Objectives	Aims to align goals and subordinate objectives throughout the organization. Ideally, employees get strong input to identifying their objectives, time lines for completion, etc. Includes ongoing tracking and feedback in process to reach objectives. MBO is often perceived as a form of planning.
Total Quality Management	Set of management practices imposed throughout the organization to ensure that it consistently meets or exceeds customer requirements. Strong focus on process measurement and controls as a means of achieving continuous improvement.

⁵ UK Audit Commission, 2000, *Aiming to improve the principles of performance measurement*, ISBN 1 86240 227 2

Programme Evaluation

Two terms that sometimes cause organizational performance measurement to be confused with the measurement of other, more specific management interests are “project or programme measurement” and “performance management”. A simple distinction is that *performance measurement* concerns ongoing monitoring and reporting of the whole organization, while *programme evaluation* concerns individual systematic studies conducted periodically (or on an ad hoc basis) to identify gaps in original plans and assess how well a project or programme is working. Additionally, the term “performance management” is more commonly associated with human resource management.

Programme Evaluations can be categorized into four types:

1. Implementation Evaluation

Assesses the extent to which a programme is operating as it was intended, it typically assesses programme conform to statutory and regulatory requirements, standards, programme design or stakeholder expectations.

2. Outcome Evaluation

Assesses the extent to which a programme achieves its outcome-oriented objectives, focusing on outputs and outcomes to critique the effectiveness of systems and programmes, but may also assess programme process/workflow in order to understand how outcomes are produced and identify gaps.

3. Impact Evaluation

Assesses the net effect of a programme by comparing programme outcomes with an estimate of what would have happened in the absence of the programme, used when external factors are known to influence the programme’s outcomes in order to isolate the programme’s contribution to the achievement of its objectives.

4. Cost-Benefit Evaluation

Compares a programme’s outputs or outcomes with the cost of producing them, cost-effectiveness analysis assesses the cost of achieving a single goal or objective and can be used to identify the most cost-effective alternative to meet that goal, usually expressed in monetary terms.

Performance Indicators

An observation that can be made based on many annual reports published by a number of Customs administrations is that performance indicators are mainly quantitative reports of inputs and outputs. A more accurate and comprehensive definition is that “a performance indicator should define the relevant measure of a critical component about the performance of a Customs core function, expressed as a percentage, index, rate, or other tangible or evidence-based comparison, which is monitored at regular intervals”.

The information collected and provided concerning Customs performance indicators is premised around:

- The Customs in the 21st Century blueprint;
- Aligning the metrics to each of the roles identified to the WCO Diagnostic Framework; and
- The inclusion of organizational level indicators and some work flow indicators.

The roles identified in the Customs in the 21st Century strategy are:

- a) Promoting socio-economic development;
- b) Creating the conditions for economic growth;
- c) Controlling borders;
- d) Providing security; and
- e) Protecting citizens.

The WCO Diagnostic Framework consists of the following sections:

1. Strategic Management
2. Resources
3. Customs Systems and Procedures
4. Legal Framework
5. Information and Communication Technology
6. External Cooperation, Communication and Partnership
7. Governance

Using the above structure, examples of indicators that illustrate various types of metrics that can be applied for Customs programmes are listed in Annex 1. Annex 1 summarizes key and common indicators used by many WCO Members in each of the six WCO regions. The collation is a list of examples of performance indicators submitted or identified during a research period from June to December 2011. The annex is not an exhaustive list of indicators used by Customs administrations around the world, although it is quite comprehensive.

Annex 1 should be regarded as a “living document”. The WCO Secretariat will continue to collect information from Members on their inputs, outputs, possible target methodologies and possible sources, for example, with the matrix being reviewed and improved regularly.

Many examples of Customs quantitative indicators are available in the more established “service delivery” roles, such as the time release study, selection and examination, document lodgement, etc. However, in other “softer” intervention areas, such as good governance, policy reform or institutional capacity-building, the nature of progress leads managers towards more qualitative indicators⁶. Table 2 below lists six principles to consider when designing or choosing performance indicators.

The appropriateness of quantitative as opposed to qualitative indicators depends upon the type of performance issue. For example, quantitative indicators lend themselves to measuring efficiency, whereas something like new legislation passing through the government, for example, or a customer satisfaction survey, implies using a qualitative approach.

For the qualitative approach, ideally the indicator and/or standard would be designed in consultation with a representative of the population who will be the subject of the questionnaire or survey. This would include the desired level of performance. The results of the questionnaire/survey (conducted yearly or perhaps every two years) should be augmented with data held within Customs information technology systems.

The results of analysis or any score derived from responses would illustrate areas where policies, systems and processes are working well, together with areas for improvement. Note that the indicators can also be weighted to further identify and prioritize the areas for improvement. Weighting is a method of assigning a relative importance of a particular indicator to an output. This can be useful when dealing with multi-role functional organizations such as Customs (e.g. revenue, security, trade facilitation, community protection from prohibited substances, etc.).

⁶ UNDP, *Selecting Key Results Indicators*, May 1999.

Table 2: Principles for Identifying Performance Indicators ⁷

Clarity of purpose	It is important to understand who will use the information, and how and why it will be used. Managers need indicators which help them make better decisions or answer their questions.
Focus	Performance information should be focused in the first instance on the priorities of the organization – its core objectives and service areas in need of improvement. This should be complemented by information on day-to-day operations. Organizations should learn how indicators affect behaviour, and build this knowledge into the choice and development of their performance indicators.
Alignment	The performance measurement system should be aligned with the objective-setting and performance review processes of the organization. There should be links between the performance indicators used by managers for operational purposes and the indicators used to monitor corporate performance. Managers and staff should understand and accept the validity of corporate or national targets.
Balance	The overall set of indicators should give a balanced picture of the organization's performance, reflecting the main aspects including outcomes and the users' perspective. The set should also reflect a balance between the cost of collecting the indicator and the value of the information provided.
Regular refinement	The performance indicators should be kept up-to-date to meet changing circumstances. A balance should be struck between having consistent information to monitor changes in performance over time, taking advantage of new or improved data, and reflecting current priorities.
Robust	The indicators used should be sufficiently robust and intelligible for their intended use. Independent scrutiny, whether internal or external, helps to ensure that the systems for producing the information are sound. Careful, detailed definition is essential; where possible, the data required should be quickly and electronically available.

An important message which emerges from the information in the above table is that designing Customs performance indicators should not be guided by what inputs or outputs are easy to measure, neither should indicators be used simply because they have been used previously. Performance indicators and performance measurement is about collecting meaningful information on outcomes related to organizational objectives so that managers can make better decisions. A number of other examples of principles to follow when developing performance indicators are at Annex 3.

⁷ UK Audit Commission, 2000, *Aiming to improve the principles of performance measurement*, ISBN 1 86240 227 2

Scrutiny of current Customs indicators shows that there are many types of indicators. For example, there are “leading and lagging” types of indicators. There are also financial/non-financial, internal/external, short/long-term, etc. Leading indicators provide information about the results of performance at a later date. Leading indicators focus on the future and are meant to be “performance drivers” that create conditions for future success. Examples of leading indicators, as found in the Dutch Customs’ Balanced Scorecard, include :

- activities dealing with AEOs, concerning the AEO status for companies;
- activities dealing with the support of new businesses/companies (as this will help to show them the right way to deal with Customs and hopefully make them act in a compliant way);
- prevention and reduction of IT-system failures;
- amount of time (or money) spent on educating and training of staff.

Lagging indicators show what has happened after an event. These are the most common indicators recorded and reported by WCO Member administrations. They typically include the amount of revenue collected, the number of seizures, etc. When designing performance indicators, it is important to have a good mixture of different types of indicators.

Performance indicators should be developed in perspective. A useful mantra is that “indicators only indicate”. Performance indicators will only be as good as the Customs performance management methodology in which they are embedded. Investing time and resources in developing indicators, but then being unable to collect data against them will not assist in making better, more informed decisions or demonstrating Customs’ contribution to border management.

An emphasis on what outcomes are being achieved is important. However, to actually improve performance many other things besides performance indicators are needed. Performance indicators contribute to improving service delivery, but Customs also needs to continue developing institutional arrangements to actually provide quality services. This includes harnessing political will and support, as well as creating opportunities for future leaders and managers to question and improve systems and processes. It also includes creating an environment where staff are willing and encouraged to ask questions about what they do and why they do it. Other relevant institutional arrangements are maintaining organizational support services, for example, training, equipment and administrative support systems, and building strong partnerships with other agencies and the private sector.

Coordinated Border Management Performance Measurement

Border management authorities around the world all face the same predicament, which is how to deal with increasing volumes of people, conveyances and goods, rarely with any corresponding increase in resources. The mission commonly identified with Customs is to develop and implement an integrated set of policies and procedures that ensure increased safety and security, as well as effective trade facilitation and revenue collection. For WCO Members, the question of whether or not priority is given to security, trade facilitation or revenue collection will vary as they are derived from the mandate that Customs receives from its government.

Customs often takes the lead role in balancing trade facilitation, on the one hand, with trade security on the other—allowing legitimate goods and travellers to pass through borders unimpeded while protecting the international trade supply chain from threats posed by organized crime and criminals, smugglers and commercial fraudsters, terrorists and associated goods that can cause harm. This is achieved through efficient and effective use of tools and information in dealing with the international movement of goods, conveyances and people connected with the goods.

Coordinated Border Management (CBM) is now recognized by the Customs community as a potential solution for the challenges that the 21st Century presents, especially with respect to border control and administration. A coordinated approach by border management agencies lies at the heart of the CBM concept. The term gives prominence to the general principle of coordination of policies, programmes and delivery among cross-border regulatory agencies, rather than favouring any single solution.

There are numerous examples of WCO Members acting on behalf of other government agencies. For those who do not exercise ex-officio authority, for example, it is still not uncommon for them to detain prohibited goods (e.g., narcotics, agricultural goods, firearms) and hand them over to other law enforcement bodies or responsible agency. One liability of this situation is that while Customs is the lead agency, it cannot always control the actions and requirements of other border management agencies, which often results in Customs bearing the blame for clearance delays. This situation also impacts on both undertaking and reporting on this aspect of organizational performance.

To date, there are very few examples of “three-dimensional” performance indicators, i.e., Customs-Other Government Agencies (OGA)-Private Sector⁸. It is a worthwhile goal to capture all stakeholder inputs and outputs in order to analyse border management and identify where efficiency and effectiveness initiatives can be introduced. The most familiar supply chain performance model to Customs is the WCO Time Release Study (TRS). There are a number of other models that provide some measurement of border management processes. Some of these approaches include the World Bank’s “Doing Business” surveys and “Logistics Performance Index”. So while there are existing comprehensive models, there is no single set of performance measures for use by Customs, OGA’s and the private sector in combination.

The key to integrating border management performance measures is to develop high-level outcomes that are relevant to government and private sector objectives⁹. The design of indicators will need to take into account what other border control agencies are doing and the information they are already collecting and reporting on. The ultimate goal would be to develop a “set” of border control and administration indicators that reflect the whole-of-government approach and policies for border management. Undertaking this challenge in itself will require creative coordinated border management negotiations, as well as the previously identified institutional framework such as high-level political support, appropriate resourcing and private sector involvement.

Service Charters

Changes to government services are influenced by market forces, new government policies, programmes that compare or partner with the private sector, and liberalization (of traded goods and movement across borders, for example). Customs administrations are not exempt from these changes in policies and practices of public administration. In the past, many government organizations have been criticized for lack of delivery service quality¹⁰. This changed with the movement termed *new public management* (NPM), which occurred in most developed nations around 1990¹¹.

NPM has been called many things and there is no single agreement on a definition, however, in the context of this Compendium it is regarded as a term to describe a spectrum of administrative changes and reform programmes.

Service Charters are an NPM strategy intended to change the culture of public service delivery. Service Charters can be used to link Customs reforms and governance initiatives with improving private sector (and traveller) confidence in Customs service delivery. The objectives often include specific standards for service delivery. The Canadian Border Services Agency describes Service Charters standards as “*Public commitments of standards of service that a client, customer or stakeholder can normally expect, including such elements as descriptions of the service to be provided, service pledges or principles, delivery targets and complaint and redress mechanisms.*”¹²

In the same way that there is no definitive description of NPM, there is no model example that governments and Customs administrations can follow to develop and promote Service Charters. Table 3 below lists some examples of Members that have Service Charters. A selection of more detailed examples, drawn from the list below, can be found at Annex 4.

8 Holloway, S. 2010, ‘Measuring the Effectiveness of Border Management: designing KPIs for outcomes’, World Customs Journal, Volume 4, Number 2, September 2010; ISSN 1834-6707

9 Ibid.

10 Hughes, O., 2003, Public Management and Administration: An Introduction, 3rd ed., Basingstoke: Palgrave

11 Ibid.

12 <http://cbsa-asfc.gc.ca/>

Table 3: Examples of Service Charters¹³

Angola	Service Standards	www.alfandegas.gv.ao/servicos.aspx
Australia	Client Service Charter & Standards and Practice Statements	www.customs.gov.au/webdata/resources/files/ClientServiceCharterDL-WEB.pdf
Belgium	At Your Service	http://fiscus.fgov.be/interfdanl/downloads/at_your_service.pdf
Canada	CBSA Service Standards	www.cbsa-asfc.gc.ca/services/serving-servir/standards-normes-eng.html
Cyprus	Citizen Charter	http://www.moi.gov.cy/moi/citizenscharter/citizenscharter.nsf/dmlindex_en/dmlindex_en
France	You May be Controlled By Customs	http://www.douane.gouv.fr/page.asp?id=111
India	Citizens Charter	www.cbec.gov.in/whoweare/citzn-chtr-e.pdf
Ireland	Customer Service Charter	http://www.revenue.ie/en/about/custservice/customer-charter.html
Italy	Electronic Helpdesk	Answer to Customs query provided in 8 days for simple questions, 15 days for complex ones. http://www.agenziadogane.it/wps/wcm/connect/Internet/ed/Servizi/URP+telematico/URPEn
Kenya	Taxpayers Charter	https://docs.google.com/viewer?a=v&q=cache:roQeArAgFVwJ
Korea	Customs Service Charter	http://english.customs.go.kr/kcsweb/user.tdf?a=common.HtmlApp&c=1501&page=/english/html/kor/about/about_06_01.html&mc=ENGLISH_ABOUT_CUSTOMS_010
New Zealand	Statement of Intent	www.customs.govt.nz/library/Accountability+documents/default.htm
Singapore	Customs Service Charter	www.customs.gov.sg/NR/rdonlyres/0107DA14-34A8-4629-AE6A-9D7F745C1AB8/0/ServiceCharter_Feb2011_.pdf
United Kingdom	Your Charter	http://www.hmrc.gov.uk/charter/

Improving the delivery of border management services in the context of the trade supply chain and international traveller routing is a familiar goal of many Customs administrations. A key strategic outcome is establishing confidence in Customs and an aid to building confidence is the statement of clear service standards in the form of Service Charters.

Many Customs Service Charters have aspirational as well as quantitative targets. Whether or not as part of legal obligations or best practice governance, transparency and accountability, most Members publish their results against the service targets in annual reports. A number of Members also publish specific performance indicators and/or standards monthly or quarterly.

The combination of well-designed performance indicators and achievable service targets will produce valuable management information. This information assists the Customs administration to make better decisions, deliver services more efficiently, deploy resources more effectively and consolidate its position as the lead border management agency within government.

Conclusion

Measuring the performance of Customs is an important part of improving organizational development and border management. The performance measurement of border control and administration functions against targets, indicators and standards has been widely adopted. Members and the WCO Secretariat, in cooperation with academic partners, have worked to gather and consolidate the latest knowledge on performance measurement into this chapter.

¹³ Annex 3 contains some examples of the different approaches to designing a Service Charter.

Many examples of performance measurement and performance indicators in use by WCO Members and international institutions are included in Annex 1. It is recognized that it may be difficult for some Members to move from measuring inputs and outputs to measuring outcomes, as well as with moving to measuring performance where multiple border control agencies and the private sector operate.

It is not possible to provide a single example of best or better practices of performance measurement, because Members' Mission Statements and priorities vary based on their environment. It is also not possible to provide an exhaustive list of all possible Customs performance indicators. Annex 1 attempts to provide a comprehensive list that will assist Members to develop performance indicators appropriate to their environment, however, continuing contributions to the WCO to augment the Annex will result in an even more robust reference.

Performance measurement should include both quantitative and qualitative information on performance. The performance measurement results, and the evaluation of those results, will guide Customs strategic decision-making. When published weekly, monthly, quarterly or annually, the reporting of performance against agency outcomes is a transparent communication tool that garners confidence from the government and the public. An important part of performance measurement is to include a review component of the indicators to ensure that they remain valid in terms of agency priorities.

The benefits of an adaptable, strategically focused Customs administration are immense. The use of performance measurement as part of its institutional arrangements can provide benefits such as reduced compliance costs for legitimate traders, more effective and efficient targeting of high-risk movements, and greater confidence and mutual recognition among Customs administrations of each other's programmes and controls.

Further, countries which need to source assistance in the form of expertise or financing of reform and modernization programmes can more clearly demonstrate progress where there are relevant and accurate performance indicators to report. Designing relevant performance indicators, such as the examples in Annex 1, are useful for illustrating reform and modernization efforts and improvements when preparing and discussing capacity building business cases with donors, for example. Performance measurement reporting is also useful for evaluating reform and modernization progress under Phase 3 of the WCO Columbus Programme.

ANNEX 1 **Examples of Customs Performance Indicators following the WCO Diagnostic Framework Format**

The WCO Diagnostic Framework consists of the following sections:

1. Strategic Management
2. Resources
3. Customs Systems and Procedures
4. Legal Framework
5. Information and Communication Technology
6. External Cooperation, Communication and Partnership
7. Governance

For the purpose of these examples, the organizational mission is:

“The Customs Administration is to be the lead border agency that protects the safety, security and international commercial trade interests of the country”

Strategic Management				
Outcome – E.G. The Government shows confidence in the agency through its support of legislation, staffing, funding and inclusion in key safety, security and international commercial trade policy forums				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Cost of collecting duty, taxes and excise	Cost to collect revenue by Customs post/port Average cost for collecting (an amount) of taxes and duties Cost of trade facilitation resources Ratio cost to collect revenue Completing assessment of provisional taxable values of imported vehicles within 5 working days upon receipt of applications	E.G. Efficient and effective Customs revenue collection and border management	Minimal disruption to the companies' logistics Set a target of average cost to lodge/process each declaration	Survey/questionnaire Import declaration IT system programme
Overall workload and continuity of Customs services	Number of vessels arrived Average time in port Number of aircraft arrived Average time at airport Number of vehicles arrived Average time at border crossing Number of passenger and crew arrivals Average time spent by travellers in Customs controlled area Number and type of advance rulings issued % of advanced rulings replied to within a specific period Average time for goods to go through Customs Average time to issue licences Average time to issue import/export licences or permits Average time to complete registration of importers/distributors of motor vehicles Average time to conduct registration and re-registration inspections Providing Customs attendance in respect of excise operations within X working days Number of Customs licensed premises (warehouses, storage and examination facilities, etc.) Value of warehoused goods (import and export and free zones) Days or hours of external disruption (e.g. unscheduled IT outage, strike, natural disaster, etc.)	E.G. Facilitation Services	Target time to deliver particular service (e.g. minutes, hours, days)	Customs IT systems Time Release Study
External Scrutiny	Perception of taxpayers regarding: <ul style="list-style-type: none"> - Risk of detection of non-compliance and severity of consequences. - Quality of assistance provided to enable importers/exporters to comply with their legal obligations. - Effectiveness of resolving importer/exporter problems Public perception regarding the degree of corruption	E.G. Professional and consistent Customs service	View of stakeholders believing decision-making is reliable and consistent Target to increase compliments (number or percentage) Target to reduce complaints (number or percentage)	Complaints & Compliments system Survey/questionnaire Ministerial/ Government feedback Press Monitoring

Strategic Management				
Outcome – E.G. The Government shows confidence in the agency through its support of legislation, staffing, funding and inclusion in key safety, security and international commercial trade policy forums				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Declaration & Clearance	Number of declarations lodged Number of import permissions/approvals % declarations requiring other agency certificate Number of declarations lodged for each Customs post/port % declarations lodged in advance electronically % declarations lodged maritime/aviation/land/mail Average time to release goods on arrival Average time to release warehoused goods	E.G. Importation management	Time required to release goods from Customs control (e.g. minutes, hours, days)	Customs IT system Time Release Study
Trade Data	Total value of importations % change in value of importations Value by commodity Value by importer Value by country of export Value for each Customs post/port Number of general rates of duty Number of temporary rates of duty Number of World Trade Organization bound rates of duty			
Export Statistics	Number of export permissions Total value of exportations % change in value of exportations Value by commodity Value by exporter Value for each Customs post/port	E.G. Exportation management		

Customs Systems and Procedures				
Outcome – E.G. The border is managed efficiently and proactively and high-risk travellers, conveyances and consignments are identified				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Compliance and Enforcement	Number of HS lines imported Index of pre-declaration screening for sea cargo Index of inspection by large scale x-ray inspection system % import consignments inspected % export consignments inspected % transit and transshipment consignments inspected % travellers (passengers and crew) inspected Number of post clearance audits Number of risk-based post clearance audits Number of depot, warehouse, freight terminal, etc. compliance checks undertaken Number of vessels boarded Number of vessels searched Number of vessels seized Number of aircraft boarded Number of aircraft searched Number of aircraft seized Number of vehicles stopped by type Number of vehicles searched Number of vehicles seized	E.G. Intelligence-driven, multi-layered border management that encourages compliant traveller and trader behaviour		Inspection and seizure databases Customs IT system
Surveillance	Planned surveillance vs. Surveillance completed Days land patrols Days maritime patrols Days aerial surveillance Coverage satellite surveillance Days satellite surveillance Coverage satellite surveillance Number of reported sightings from land/maritime/aerial/satellite surveillance # CCTV days			
Prohibited Goods	Number of unlawful detections Number and type of detentions and seizures: (drugs, laundering, IPR, firearms, revenue etc.) Number of significant infringements per 1000 Customs declarations Ratio for weight of illicit drugs seizures per total weight of seizures (past 5 years)	E.G. Protect the community from high-risk travellers and consignments	Target amount of intelligence-led selections that result in undeclared interdiction (number, or percentage, or percentage change from previous years, quantity, weight, value)	Seizure/Detention Notices and/or IT system

Customs Systems and Procedures			
Outcome – E.G. The border is managed efficiently and proactively and high-risk travellers, conveyances and consignments are identified			
Input / Activity / Indicator	Output	Possible Target / Target Methodology	Possible Sources
Revenue Collection	Forecast revenue vs. actual collected amount % revenue split by import duty, tax and excise % revenue collected for each: red, amber, green imports % revenue collected exports % revenue collected post-clearance audit and excise audit % revenue collected import processing charges % revenue collected passenger movement charge % revenue collected levies (marine, navigation, pollution, etc.) % revenue collected on behalf of other agencies (transport, quarantine, etc.)		Customs Import/Export Management System Trade Statistics
	Excise Value and volume : beer, wine, spirits Value and volume : oils, petrol, etc. Number of fuel and oil samples tested Value and amount : tobacco Number of licensed premises audited Number of detections (laundering, mixing, illicit bio, etc.)	Cigarettes : maintain "tax gap" downward trend	Manufacturers' illicit product report
	% revenue collected resulting from Court action Value of additional duty, tax or excise collected due to PCA Value of auctioned goods (seized, forfeited, abandoned) Value of anti-dumping safeguard action Total revenue forgone Value of tariff concessions issued Value of refunds Value of drawback Value of carnet goods duty, otherwise payable Value of bounties paid Value of deferred payments Number of anti-dumping/countervailing requests received Number of anti-dumping/countervailing requests investigated Number of anti-dumping/countervailing requests finalized Recognition rate on specific import/export procedures (Advance ruling system, etc.) Recognition rate on enforcement activities by questionnaire		

Resources				
Outcome – E.G. Foster a skilled, service-oriented workforce that is adequately equipped to undertake Customs role				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Human Resources	Number of staff Organizational demographic # Vacant positions Time taken to recruit % officers trained during reporting period Training hours per officer during reporting period Days taken for unscheduled absence per officer Attrition rate and reason Staff morale	E.G Appropriate human resource policies to deliver Customs goals and objectives Overall organizational structure Number of officers and Customs Houses at the regional and local levels	Create a minimum or average time taken to recruit Develop a minimum or average or maximum number of training hours/days per employee Develop a minimum or maximum or average amount of expenditure per employee to be spent on training and professional development	Human Resource Information Management System Scheduled staff surveys Performance feedback interviews Exit interview/survey Financial Management Information System
Financial Allocation	Budget allocation % budget on salary % budget on travel % budget on property % budget on technology & equipment % budget on IT	E.G Responsible use of public money	A target of managing budget within specified ratio (amount or percentage, by month, quarterly, six monthly or yearly)	Financial Management Information System Documented procurement, contract management, maintenance and disposal guidelines
Accounts Summary	Value of physical assets Technology & equipment value and maintenance costs Property running costs Operating costs Transport value and running costs (vehicles, mobile x-ray, vessels)	E.G. Responsible use and maintenance of public property		Documented procurement, contract management, maintenance and disposal procedures

Legal Framework				
Outcome – E.G. Contribute to operating in a fair, understandable and accessible compliance and enforcement environment				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Administrative Review	<p>Number of internal formal rulings Average time of advance ruling decision Number of formal ruling decisions subject to review/appeal Average time of internal or administrative review of ruling decisions</p> <p>Number of analyses of significant regulatory proposals Impact on compliance costs have been assessed Number of consultation forums and meetings on significant regulatory issues A public regulatory plan to inform stakeholders about regulatory proposals is published each year</p>	E.G. Apply and create relevant Customs laws predictably and consistently	<p>Target to decrease requests for review of Customs decisions (number or percentage)</p> <p>Aim to increase proportion of Customs decisions upheld (number or percentage)</p>	Internal database and register
Judicial Review	<p>Number of cases commenced Number of cases completed (with and without prosecution) Type of prosecutions [section or article of law/ code] % of successful prosecutions Average time of case investigation and prosecution Court decisions [punitive, incarceration, warning, etc.]</p>	E.G. Detect deliberate non-compliance with Customs laws	Aim to increase successful prosecution of significant/major/commercial breaches, for example (number or percentage)	Internal database and/or register

Information and Communication Technology				
Outcome – E.G. Internal systems, as well as interaction with the public and other revenue and law enforcement agencies, are reliable and secure, leading to the capability to be globally networked				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Continuity of IT services	Days or hours scheduled outage Days or hours unscheduled outage Overall rate of computerization of Customs declarations and accompanying documents Number of systems, applications and databases managed by Customs Operating ratio of electronic Customs clearance system	E.G. Provide a robust electronic environment	Target to have a minimum downtime period of automated Customs systems Aim to have a period of 'Accessibility of the Customs administration website' (e.g. days, weeks, months over a calendar year)	System information Client survey/questionnaire
Corporate Knowledge Management	Number of archive reviews Cost of storage of documentation held Time taken to find information and provide documentation to internal requester Time taken to find information and provide documentation to external requester Time taken to respond to requests for statistics	E.G. Manage corporate knowledge effectively and efficiently	Target a minimal response time (e.g. hours, days) Target a minimal cost to create records and to retrieve records over a period (e.g. monthly, annual)	

External Cooperation, Communication and Partnership				
Outcome – E.G. There is a secure and efficient border due to effective coordinated border management (CBM)				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Other National Government Agency Liaison	Number of domestic coordinated border operations Other Customs and law enforcement administration's involved in (CBM) operations Key multi-departmental/ministerial forums MOUs and SOPs agreed Clear information-sharing protocols Ministerial support services	E.G. Cooperation with external stakeholders that achieves comprehensive border compliance and enforcement	Aim to conduct a specified number of meetings, forums or operations per year	Istanbul Convention
Industry Liaison	Key private sector consultation forums Methods of communication Issues discussed Stakeholder satisfaction		Aim to conduct a specified number of meetings or forums per year Set standards of interaction with Customs Establish stakeholder satisfaction (percentage)	Scheduled meetings Satisfaction survey
AEO Initiative	Number of new AEO applications Number of AEO importers Number of AEO exporters Number of AEO warehouse operators Number of AEO Customs brokers Number of AEO logistics operators		Aim to have an amount of declarations submitted by AEOs (number or percentage) Aim to have an amount of AEO declarations directed to Green channel (number or percentage)	Customs electronic clearance system Time Release Study
International Liaison	Number of international coordinated border operations Agencies involved in international border operations Registration/participation in international meetings Participation in international training, development, workshops, forums and seminars Instruments and standards adopted Number of Mutual Administrative Assistance agreements		Prioritize and target attending a specified number of meetings/forums Create a method for measuring the benefits of attending training, seminars, etc.	Internal database and register
Consultancies	Specific cooperation with experts, companies or universities			
Donor Liaison	Number and name of organizational projects underway Breakdown of donor funding for each project			Project Map Database

Good Governance				
Outcome – E.G. The government, public, business and global community consider that Customs undertakes its role in line with international standards and best practices				
Input / Activity / Indicator		Output	Possible Target / Target Methodology	Possible Sources
Access to Customs information	Service Charter is up-to-date Number of seminars held to inform stakeholders of new and current Customs procedures Publication of strategy and policies Number of visits to website Number of Customs website accesses with Customs' answer (FAQ) % of forms and regulations available on-line Days toll-free contact number active Number and type of enquiries Number of complaints and number of compliments	E.G. Transparent and professional information and services		Customs Information Management System
Integrity	Ethics Statement & Code of Conduct published Number and type of investigations % change in investigations	E.G. Community has confidence in Customs administration	Target to reduce the number of reports of officer misconduct Target to reduce the number of disciplinary actions/dismissals	Complaints and Compliments System Stakeholder interviews/questionnaires

ANNEXE 2

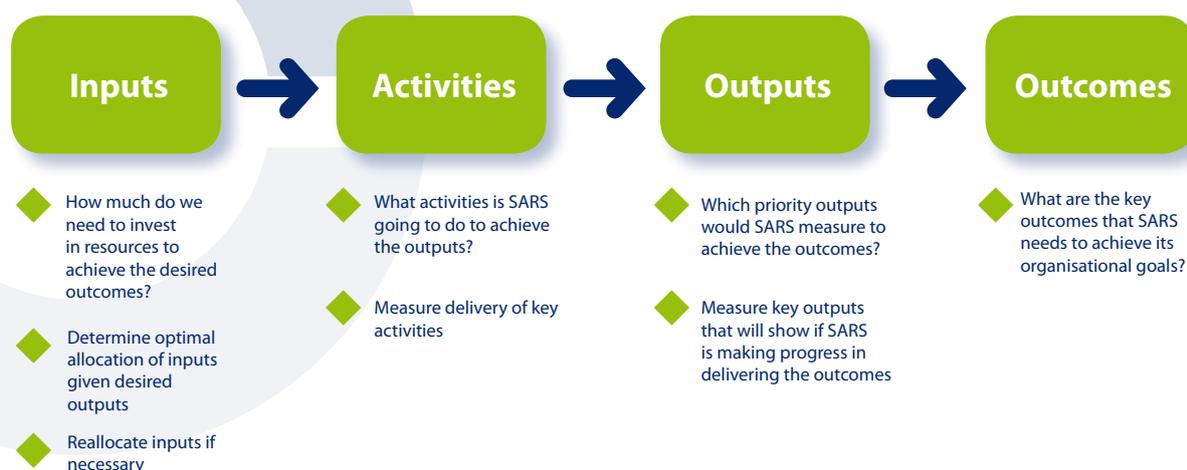
CASE STUDY

South African Revenue Service (SARS) Measurement Approach

SARS must align its performance management approach to its government's planning, performance monitoring and evaluation approach. This approach emphasises the need to set and achieve against clear outcomes measures. To align with the Government's planning and performance approach, and to bring itself in line with international best practice, SARS has developed three sets of measures. These are:

- 1. Outcome measures:** At an overall level, SARS will develop outcome measures against each of its four core outcomes of increasing customs compliance, increasing tax compliance, increasing the ease and fairness of doing business with SARS and increasing cost-effectiveness and internal efficiency.
- 2. Strategic priority measures:** A set of strategic priority measures will be developed and used to monitor SARS's delivery against its three-year strategic priorities. The strategic priorities are always in support of one or more of the core outcomes and the strategic priority measures will be used to track and evaluate key outputs that will indicate if SARS is making progress in delivering the outcomes.
- 3. Divisional measures:** These input-, activity-, and output-based measures will be used to track progress against divisional objectives that are in support of SARS's strategic priorities and outcomes.

Measurement Approach



SARS researched the measurement and reporting approaches of global revenue administrations to develop their approach and subsequent outcome goals. Lessons from this research were used to inform the planning and performance management approach. Key lessons included:

- Historically, revenue administrations have tended to focus their reporting for accountability purposes on “outputs” (e.g. number of returns filed, audits completed, etc.) more so than “outcomes”
- Many revenue bodies have now taken steps to increase the focus of their planning and performance evaluation towards the “outcomes” to be achieved from their administration
- A number of revenue administrations derive a comprehensive performance management framework that includes the practice of setting “targets” that focus on the outcomes to be achieved and which are made public, against which progress is reported in annual performance reports
- Finding accurate measures of performance
- Establishing and maintaining systems of data collection
- Setting and using performance targets

ANNEX 3 Examples of principles for designing performance indicators

The “CREAM” of selecting good performance indicators is essentially a set of criteria to aid in developing indicators for a specific project, programme, or policy. Performance indicators should be clear, relevant, economic, adequate, and monitorable. CREAM amounts to an insurance policy, because the more precise and coherent the indicators, the better focused the measurement strategies will be.

- **C**lear = Precise and unambiguous
- **R**elevant = Appropriate to the subject at hand
- **E**conomic = Available at a reasonable cost
- **A**dequate = Provide a sufficient basis to assess performance
- **M**onitorable = Amenable to independent validation

World Bank

The World Bank suggests that indicators should be relevant, selective (not too many) and practical (for borrower ownership and data collection), and that intermediate and leading indicators for early warning should be included as well as both quantitative and qualitative measures.

Organization for Economic Cooperation and Development

In a review of performance measurement, the OECD concluded that indicators should:

- Be homogeneous.
- Not be influenced by factors other than the performance being evaluated.
- Be collectable at reasonable cost.
- In the case of multi-outputs, reflect as much of the activity as possible.
- Not have dysfunctional consequences if pursued by management.

Canadian International Development Agency

CIDA's checklist consists of six criteria (posed as questions to consider):

- Validity -- Does it measure the result?
- Reliability -- Is it a consistent measure over time?
- Sensitivity -- When the result changes will it be sensitive to those changes?
- Simplicity -- Will it be easy to collect and analyse the information?
- Utility -- Will the information be useful for decision-making and learning?
- Affordability -- Can the programme/project afford to collect the information?

United Nations Development Programme

The UNDP's checklist for selecting indicators is:

- Valid -- Does the indicator capture the essence of the desired result?
- Practical -- Are data actually available at reasonable cost and effort?
- Precise meaning -- Do stakeholders agree on exactly what to measure?
- Clear direction -- Are we sure whether an increase is good or bad?
- Owned -- Do stakeholders agree that this indicator makes sense to use?

United States Agency International Development

USAID's criteria for assessing performance indicators include:

- Direct (valid) -- closely represents the result it is intended to measure.
- Objective -- unambiguous about what is being measured; has a precise operational definition that ensures comparability over time.
- Practical -- data can be collected on a timely basis and at reasonable cost.
- Adequate -- only the minimum number of indicators necessary to ensure that key dimensions of a result are sufficiently captured.
- Reliable -- data are of sufficient quality for confident decision-making.
- Disaggregated where possible -- by characteristics such as sex, age, economic status and location, so that equitable distribution of results can be assessed.

Price Waterhouse

Price Waterhouse developed criteria for good performance measures for several United States government agencies as follows:

- Objective-linked – directly related to clearly stated objectives for the programme.
- Responsibility-linked – matched to specific organizational units that are responsible for, and capable of, taking action to improve performance.
- Organizationally acceptable – valued by all levels in the organization, used as a management tool, and viewed as being “owned” by those accountable for performance.
- Comprehensive – Inclusive of all aspects of programme performance; for example, measuring quantity but not quality provides incentives to produce quickly, but not well.
- Credible – Based on accurate and reliable data sources and methods not open to manipulation or distortion.
- Cost-effective – acceptable in terms of cost to collect and process.
- Compatible – integrated with existing information systems.
- Comparable with other data – useful in making comparisons; for example, performance can be compared from period to period, with peers, to targets, etc.
- Easy to interpret – presented graphically and accompanied by commentary.

Information Training and Agricultural Development (United Kingdom)

ITAD developed a popular code for remembering the characteristics of good indicators, namely SMART:

- **S** – Specific
- **M** – Measurable
- **A** – Attainable
- **R** – Relevant
- **T** – Trackable

Federal Customs Service of Russia

- 1) The real ability to perform the indicator.
- 2) The capability to measure the rate of delivery.
- 3) The values of indicators and rules for the calculation of them, must be clear to all subordinate Customs offices.
- 4) There must be uniform understanding of the rules of calculation and estimation in all subordinate Customs offices.
- 5) There must be objectivity supporting the estimations.

ANNEX 4 Service Charter Examples

Canadian Border Services Agency Service Standards¹⁴

The CBSA is committed to developing, monitoring and reporting on service standards. These standards will vary depending on the type of service being provided and the level of performance our clients expect under normal circumstances.

Service	Service Standard	
Customs Bonded Warehouse Licence	Licence generally issued within two months from date of site visit by CBSA officer (depending on the complexity of each individual application).	
Customs Sufferance Warehouse Licence	An application for a sufferance warehouse licence is processed within 60 business days from the date of receipt of a correctly completed application that meets all the requirements of the Regulations.	
Brokers	A) Brokers Licence	Applications are processed within four months of exam
	B) Brokers Examination	Results received four weeks from date of exam
CANPASS Program	Applications processed in 4-6 weeks	
NEXUS Program	Applications processed in 4-6 weeks	
Free and Secure Trade Program (FAST)	Applications processed in 4-6 weeks	
Commercial Driver Registration Program	Applications processed in 4-6 weeks	
Commercial Release Program	Process complete and accurate release requests that do not require examination of the goods or review of permits/approval by Other Government Departments: Release Minimum Documentation (RMD): A release decision will be provided within: a) 45 minutes for Electronic Data Input (EDI) or b) 2 hours for paper EDI machine release: 5 minutes Pre-Arrival Review System (PARS): A release recommendation will be ready when the goods arrive, if the PARS information is submitted at least: a) 1 hour in advance for EDI; or b) 2 hours in advance for paper	
Border Information Service	Interactive voice responses are available 24 hours a day, 7 days a week, 95% of the time.	
Border Wait Times	The estimated wait times for travellers reaching the primary inspection booth, the first point of contact with the CBSA when crossing the Canada/U.S. land border. 10 minutes on weekdays (Monday to Thursday) 20 minutes weekends and holidays (Friday, Saturday, Sunday and holidays)	
Marine Container Examination	The CBSA will strive to conduct a marine container examination within 24 hours. The 24-hour period excludes weekends and holidays, fumigant testing and ventilation, and the time required to reload a container.	

¹⁴ <http://cbsa-asfc.gc.ca/services/serving-servir/standards-normes-eng.html>

Australian Customs and Border Protection Service Practice Statements¹⁵

Australian Customs has introduced a new framework to define its national policies. Practice Statements outline Customs' policy, while providing a greater opportunity for engagement with industry and the public. Their purpose is to ensure that Customs' operations are transparent and consistent.

There are seven categories of Practice Statements:

- Corporate
- Information
- Law administration
- Money, accounting and assets
- Operational procedures
- People
- Technology

Practice Statements should be read in conjunction with its "Client Service Charter and Standards"¹⁶. This brochure describes:

- Australian Customs & Border Protection service commitment;
- Australian Customs & Border Protection expectations of commercial operators and the public;
- Specific service standards for, inter alia, –
 - Contact with officials
 - Arriving and departing travellers
 - Compliance monitoring activity (Customs post clearance audit)
 - Responding to various commercial applications (e.g. tariff concessions, advance rulings, licenses)
 - Import and export processing standards;
- Availability of IT systems; and,
- Where more information can be found (including in several languages).

¹⁵ <http://customs.gov.au/site/page5820.asp>

¹⁶ <http://customs.gov.au/webdata/resources/files/ClientServiceCharter>

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