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# Voitseshchuk, Andrii\*: Establishment of New Customs in Ukraine: Latest aspects of personnel management based on a competency-based approach

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## Abstract

Public finance reform has been taking place in Ukraine in recent years. Its key priorities are to ensure the efficiency of the functioning of fiscal bodies and systems of government. Despite the rapid pace of reform of the tax and customs services of Ukraine, special attention is needed on the issues of staffing specialists and determining their level of competence. Customs personnel management tasks in the new coordinate system are key issues in searching for an effective recruitment model. It should consider the personal contribution, the level of qualification, the commitment with the efforts, personal psycho-emotional, social and motivational characteristics of the specialists. The State Customs Service of Ukraine can accomplish these tasks by using a competency-based approach to develop practical recommendations for improving efficiency.

In researching the newest aspects of new customs management in Ukraine, a set of general and special research methods has been used based on a competent approach. The article aims to outline the main stages of implementation in the structure of fiscal bodies based on a competency-based approach and to systematize practical proposals.

Further studies on the introduction of a competency-based approach may be devoted to the study of each component of the competency management, such as personnel management (planning, selection), training management (competency development – advanced training), performance management, career management (mobility, rotation, mentoring), motivation management, as exemplified by the Ukrainian Customs.

**Keywords:** *competency-based approach, competence, customs values.*

**Cím magyarul:** Új vámhatóság létrehozása Ukrajnában: A kompetenciaalapú megközelítésen alapuló személyzeti irányítás legújabb szempontjai

## Absztrakt

Ukrajnában az elmúlt években államháztartási reform zajlott. Ennek fő prioritásai a költségvetési szervek és a kormányzati rendszerek működésének hatékonysága. Az ukrán adó- és vámrendszerek reformjának gyors üteme ellenére különös figyelmet kell fordítani a szakemberek személyzeti kérdéseire és kompetenciaszintjük meghatározására. Az új koordinátarendszerben a vámügyi személyzeti irányítási feladatok kulcsfontosságúak a hatékony munkaerő-felvételi modell keresése során. Figyelembe kell venni a személyes hozzájárulást, a képzettségi szintet, az erőfeszítések melletti elkötelezettséget, a szakemberek személyes pszichológiai-érzelmi jellemzőit, szociális és motivációs jellemzőit. Az ukrán Állami Vámhivatal ezeket a feladatokat a kompetenciaalapú megközelítés alkalmazásával tudja teljesíteni, hogy gyakorlati ajánlásokat dolgozzon ki a hatékonyság javítására.

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Az új ukrainai vámigazgatás legújabb szempontjainak kutatásakor egy sor általános és speciális kutatási módszert alkalmaztak a kompetencia alapú megközelítés alapján. A cikk célja, hogy a kompetenciaalapú megközelítés alapján felvázolja a végrehajtás főbb szakaszait a költségvetési szervek struktúrájában, és rendszerezze a gyakorlati javaslatokat.

A kompetenciaalapú megközelítés bevezetésével kapcsolatos további tanulmányok a kompetenciamenedzsment egyes összetevőinek vizsgálatára irányulhatnak, mint például a személyzeti menedzsment (tervezés, kiválasztás), képzési menedzsment (kompetenciafejlesztés - továbbképzés), teljesítménymenedzsment, karriermenedzsment (mobilitás, rotáció, mentorálás), motivációmenedzsment, ahogyan azt az ukrán vámhatóság példája mutatja.

**Kulcsszavak:** *kompetenciaalapú megközelítés, kompetencia, a vámhatóság közös értékei*

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## Introduction

The economic development of Ukraine in recent decades has been influenced by both external challenges and internal contradictions of development. In such circumstances, the development of customs system, including the reform of its institutional and organizational basis is among the priority tasks of economic transformations. Customs institutions are the most viable in the case of effective human resource management and investment in their development, because it is one of the factors in providing quality services and fulfilling the tasks. In recent years under the influence of a number of factors and because of the transition from the industrial era to the knowledge and information economy, the HR policy of the customs authorities has undergone significant changes, and the approaches to the qualifications of workers have changed accordingly. Therefore, HR started developing a new model, which focuses on such aspects as talent management, flexibility and accountability. That is, the HR policy should be adapted in such a way as to assess the contribution of each employee and support his/her development, including the optimization of the selection and rotation of personnel; continuous education and advanced training; recognition of efforts; using the full potential of employees; and creating a good working climate. This approach actualizes the issue of increasing the competence of personnel.

## Goals

The purpose of the article is to outline the main stages of implementing a personal management system in the structure of fiscal bodies based on a competency-based approach, and to systematize practical proposals for the management of personnel of the State Customs Service of Ukraine.

## Setting the theme

Undoubtedly, professional competencies play an important role in the human resource management of modern state institutions, including customs, which operate in a complex environment of both opportunities and challenges and threats. Therefore, such a dynamic environment requires them to constantly adapt management and operational models, use a flexible and proactive approach to resource management.

At the same time, the implementation of effective economic reforms requires high-quality staffing, so in recent years there has been a noticeable tendency to replace the qualification assessment approach to a competency-based approach. The catalysts for this process are the growth of information and cognitive workload, the need to be adaptable in changing conditions, which objectively increase interest in the application of the competency-based approach, not

limited to qualifications. Therefore, the competency-based approach is adequate to changing socio-economic and cultural conditions, as it contains methods of assessing the subject and subject of work, its end result, reflects the characteristics that include, in addition to professional knowledge, skills, personal, psychophysiological qualities, value-based and motivational characteristics, social skills. The purpose of the competency-based approach is the transition from the orientation on the reproduction of knowledge, skills, abilities to their practical application in specific professional conditions, which allows to predict the success of its implementation and solution of existing problems. In the case of customs, the unit that is responsible for human resource management is ultimately called upon to prioritize actions that enhance individual and collective competencies that are strategic for customs.

### **Presentation of the related literature**

Topics of study and analysis of competencies in HR management were relevant for scientists since the 80s of XX century. The foundations of the theory of competencies were established in the works of foreign scientists: Boyatzis R. (1982), Mansfield B. and Mitchell L. (1999), Rankin N. (2004). Domestic researchers focus on the formation of professional competency of civil servants - Obolenskyi O., Hogina L., Lypovska N., competency-based approach to the formation of the content of the professional training program materials – Kapitanets S., problems of content and importance of professional competence of civil servants - Chykarenko O., Honcharuk N., N. Hrytsiak, the correlation between the concepts of competency and competence of civil servants - Atamanchuk G., Kornuta L. etc. The results of research by these scientists are quite significant. However, there are no publications on the introduction of a competency-based approach to human resource management of customs institutions.

The purpose of the article is to analyze the main stages of implementation of the human resource management system on a competency-based approach with the development of practical proposals in the context of the formation of modern customs in Ukraine.

### **Development of the topic**

The issues of ensuring the personnel competence objectively require the development of a clear terminological apparatus. According to the Law of Ukraine „About Higher Education” the competence is the ability of a person to successfully socialize, study, perform professional activities, which arises on the basis of a dynamic combination of knowledge, skills, ways of thinking, opinions, values and other personal qualities.<sup>1</sup> International researchers relate the concept of competence mainly to performance. Mansfield B. and Mitchell L. defines competency as a basic characteristic of a person that leads to effective and / or successful performance of tasks.<sup>2</sup> However, Rankin N. describes competencies as a definition of the employees’ behavior that organizations expect them to practice at work,<sup>3</sup> so competencies are a performance model that reflects both the expected results from the employees’ efforts and ways to implement them.

Taking into account our study, we consider definition of Mansfield B. and Mitchell L. to be more appropriate, because the competency-based approach, according to the definition, helps to identify clearly the expectations associated with the various positions in the customs, identifies not only the core competencies, but also transforms them into strategic resources. Given these positions, human capital is becoming a central element of human resource policy in customs institutions.

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<sup>1</sup> About Higher Education (with amendments): Law of Ukraine of 01.07.2014 № 1556-VII.

<sup>2</sup> Mansfield B., Mitchell L. (1999).

<sup>3</sup> Rankin N. 2004 Competency & Emotional Intelligence Benchmarking. No. 5

In recent years the system of customs authorities in Ukraine has undergone significant changes and transformations, which has affected both the effectiveness of the tasks and the results of activities. According to the Decree “On Some Measures on Optimization of the Central Executive Authorities”,<sup>4</sup> signed by the President of Ukraine at the end of 2012, the Ministry of Revenue and Duties of Ukraine was formed by reorganizing the State Customs Service of Ukraine and the State Tax Service of Ukraine. The result of such a reorganization was to increase the efficiency of the tax and customs authorities, reduce costs and bureaucratic procedures, eliminate duplication of their activities, and the like. The realities of the unification of tax and customs services actually meant the destruction of the customs direction, namely:

- directing the work of customs purely in the fiscal direction;
- loss of human and institutional capacity to improve the regulatory framework for customs;
- loss of direct working contacts (at all levels) with the customs administrations of other countries, as well as productive contacts with WCO;
- significant reduction of the quality level of the fight against customs offenses;
- loss of experience and official contacts with law enforcement agencies of foreign countries;
- lack of attention to the protection of intellectual property rights and export control;
- neglect of the infrastructure of checkpoints across the state border.<sup>5</sup>

A new stage in the functioning of customs authorities within the joint customs and tax institution was the creation of the State Fiscal Service of Ukraine. Thus, on March 1, 2014, the Ministry of Revenue and Duties was liquidated by Resolution of the Cabinet of Ministers No 67. The activity of the Tax and Customs Services as separate central bodies were resumed, and their activities were to be coordinated by the government through the Minister of Finance of Ukraine.<sup>6</sup> However, less than three months later, the strategic vectors of optimization of Customs and Tax authorities have changed dramatically due to the refusal to resume their activities as independent agencies. A single fiscal body was created and declared on the basis of adoption of the Resolution of the Cabinet of Ministers of Ukraine „About the Establishment of the State Fiscal Service”.<sup>7</sup>

Thus, the creation of the State Fiscal Service continued the process of merging the tax and customs systems. When forming the organizational structure of management and staffing of the State Fiscal Service (SFS), the number of structural units was optimized.

In October 2015, the functions of the units involved into the control and verification work were merged at the level of all the main departments of the SFS, which made it possible to reduce the number of territorial bodies of the SFS by 1,280 staff units. The maximum number of employees of the SFS staff was set at 1,530 staff units, and SFS territorial bodies - 39,648 staff units, which took into account the reduction of staff by 30%. In the renewed organizational structure of the SFS, the number of independent structural subdivisions was reduced: from 28 to 23 units the number of independent structural divisions; by 30% of the number of employees

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<sup>4</sup> On Some Measures on Optimization of the Central Executive Authorities. Decree of the President of Ukraine of 24.12.2012 No 726/2012.

<sup>5</sup> Ukrainian and foreign experience in building customs authorities: recommendations for modern Ukraine. Consultative work. Kyiv. 2017. 22

<sup>6</sup> About Liquidation of the Ministry of Revenue and Duties of Ukraine: Resolution of the Cabinet of Ministers of Ukraine of March 1, 2014 № 67

<sup>7</sup> About the Establishment of the State Fiscal Service: Resolution of the Cabinet of Ministers of Ukraine of 21.05.2014 № 160

of the SFS staff; by 13328 staff units the number of employees of territorial bodies of the SFS in 2015.

Violation of internal communications of the SFS at the horizontal and vertical levels, the negative image of the SFS bodies, the imbalance of the entire management system of the SFS of Ukraine required reforms in the field of HR policy. It should be noted that compared to previous periods the activities of the SFS of Ukraine during 2014-2015 were the most closed and non-transparent. Thus, the number of employees decreased by 10% in two years, the number of customs posts - by 15%, checkpoints - by 2%.

On December 18, 2018, the Cabinet of Ministers of Ukraine decided to establish the State Tax Service (STS) and the State Customs Service (SCS) by reorganizing the State Fiscal Service by division.<sup>8</sup> On March 6, 2019, the government approved regulations of the STS and SCS.<sup>9</sup>

Today, the process of formation of the new State Customs Service of Ukraine is gaining momentum. In particular, as of July 1, 2021, the State Customs Service of Ukraine started working as a single legal entity. The history of modern Ukrainian customs should be built using successful international practice, implementing those tools that have proven their effectiveness. One such practice is personnel management on a competency-based approach.

Let's analyze the main stages of implementation of the human resources management system based on the competency approach in the customs authorities.

### **The first stage is strategic coordination and consistency in human resource management**

The implementation of the competency-based approach should be clearly pursued in the mission, vision, values of customs and be one of the strategic goals. The human resource management strategy is consistent with the departmental strategy, and then the elements of the strategic plan are integrated into the practice of personnel management at all levels of the State Customs Service of Ukraine. In addition, the principle of consistency recommends integrating human resource management methods and working in synergy. In other words, the impact of each HR practice must consolidate and complement others, which ultimately functions as an integrated system. That is, management based on a competency-based approach involves a system consisting of HR management (planning, selection), training management (competency development - training), performance management, career management (mobility, rotation, mentoring), motivation management. That is, management on a competency-based approach provides a system consisting of HR (planning, selection), training management (competency development - advanced training), performance management, career management (mobility, rotation, mentoring), motivation management. Strategic coordination and consistency imply that the HR function should propose complementary action plans to align personnel management practices with the agency's basic guidelines. This will help achieve strategic goals. Thus, the process of implementing the competency-based approach begins with the development strategy of the State Customs Service of Ukraine and the personnel strategy.

### **The second stage is personnel diagnostics**

We believe that before implementing the system, it is necessary to carefully assess the specifics of the organizational, human and cultural potential of the State Customs Service. This mission should be carried out by external experts or a group led by such experts. The World Customs

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<sup>8</sup> About the Establishment of the State Tax Service of Ukraine and the State Customs Service of Ukraine. Resolution of the Cabinet of Ministers of Ukraine of 12/18/2018. №1200

<sup>9</sup> About Approval of Regulations on the State Tax Service of Ukraine and the State Customs Service of Ukraine. Resolution of the Cabinet of Ministers of Ukraine of March 6, 2019 №227

Organization (WCO) has developed tools to help comprehensively analyze the personnel management system. One of them is a diagnostic questionnaire (Human Resource Diagnostic Tool), which consists of four parts: guidelines for using the tool, a glossary to identify each key concept, a form for collecting reference documents and a questionnaire on HR processes and practices, their legal and ethical basis. The structure of the Tool aims to determine the current situation in the administration using a results-oriented approach.

For example, at the request of the Mauritius Revenue Authority (MRA) and under the auspices of the WCO East and Southern Africa Region, funded by the Government of Finland, WCO conducted a diagnostic review of the existing personnel management system to support the improvement and effective implementation of a modern and transparent personnel management system. The mission took place on September 9-13, 2019 in Port Louis. A summarizing documents and tools, as well as information from the MRA Human Resources Division using the People Development Diagnostic Tool (PDDT) was preceded the diagnostic mission. This was followed by direct discussions in the workplace with customs, internal tax and support officials at all levels: senior management, middle management and rank-and-file officers. The WCO team commended the relevance of the existing documents, as well as the valuable input of the MRA's senior management and staff at its headquarters, as well as customs officers at the port. Based on international tools and standards, as well as WCO regional experience and best practices, WCO experts working with the MRA Human Resources Division analyzed the current personnel management system and developed potential areas for further improvement. The use of the Human Resource Diagnostic Tool during the mission allowed the beneficiary customs administration to obtain a full report containing practical recommendations and preparatory elements for the development of an action plan (roadmap) for a comprehensive reform of human resources.

### **The third stage in the introduction of a human resource management system based on a competency-based approach in customs should be the development of a roadmap**

This document should identify the main activities and evaluation and monitoring criteria that are necessary for effective management. The purpose of the roadmap is not to describe in detail the actions with specific solutions, but to provide an overview of the measures that must be taken to successfully complete the project. This document also prescribes the standardization of the introduction of a human resource management system based on a competency-based approach. This will be a separate order from/to the agency as to whether the developed competencies will form the basis for a professional standard (PS).

The fourth stage involves the establishment of a working group, focus group or committee. Reforming and modernizing the customs personnel management system is a multilateral organizational project. Thus, it should be addressed in terms of „project management”. For this new formation, several criteria are decisive: the authority to make decisions about the resources that can be mobilized, compliance with the planning and implementation of selected options and pre-established work plans are clearly written; diversity of the participants (various areas of customs, significant expert experience in customs, representation both at the level of the central office and territorial bodies); understanding by the group members of the ultimate goal and importance of the project. Ideally, after the appointment of the working group, its members should undergo appropriate training on project management and competency-based approach.

The fifth stage is the direct development of competencies. Foreign experience indicates that competencies can be borrowed (taken from other, including foreign or international professional standard systems without any corrections), outdated (replaced by new ones, but for a number of reasons still applied), revised (borrowed from other professional standard systems, changed in agreement with organizations that regulate these issues, without violating the requirements for the development of competencies), original (developed by organizations



without direct reference to any existing competencies), reformed (borrowed competencies, reformed for approbation (introduction) in a publicly available format for a new sector of the economy or profession at the time when all the components of the original competencies are preserved).<sup>10</sup>

Let's first consider the simplest, in our opinion, option - borrowing. For the State Customs Service of Ukraine, it will consist in the implementation of the Structure of EU Customs Competency.<sup>11</sup> This document provides detailed information on the Structure of Customs Competency, as well as definitions of „core values”, „proficiency levels” and „customs competencies”. The main customs values determine the basis of the agency's vision - this is the work ethic of each customs officer. Values form the basis of the Competency Structure because they contribute to the „improvement of customs formalities” and lead to „improvement of the organizational component”, which in turn are the main objectives of the Competency Structure. These goals can be achieved by ensuring that in the recruitment process, the characteristics of potential first-time public servants will be in line with the EU's core customs values (see table).

The proficiency levels apply to all types of competencies that are part of the Structure. There are four levels: 1 - awareness; 2 - trained; 3 - advanced; 4 - expert. The proficiency level summarizes the required level of qualification of a person within a certain position. Combined with the competencies required for a particular position, it reflects the importance of the competency and its need for the relevant position. Customs competencies are divided into professional, operational and management competencies for management staff. Borrowing risks lie in the failure to take into account the specifics of the Ukrainian customs and uncertainty about the measurability of proficiency levels and customs competencies.

**Table. Customs Core Values**

Customs value	Description
Strong Ethics and High Integrity	All Customs professionals exhibit integrity and earn trust through ethical behaviour. Their uncompromising professionalism in everything they do and say earns the trust and respect of their colleagues, Trade and other customers, as well as all other relevant Customs partners. Customs professionals ensure high levels of transparency at all times
Public Service Commitment	Customs professionals take pride in their profession and are motivated to deliver high quality service to the general public and to Trade.
Customer & Service Orientation	Customs commits to and promotes a customer-centered culture that emphasises outstanding service levels. Customs seeks to provide high quality support, value and service at every level of the organisation. Smooth trade flows, the prosperity of our businesses and the promotion of EU trade depend on top-class services provided by Customs to its
Continual Learning & Professional Development	In a world that is rapidly changing, Customs professionals commit to continual learning to ensure the effectiveness and efficiency of Customs operations. Customs professionals are personally committed to continuously develop their capabilities and are open to lifelong learning. They seek feedback and work to further deploy personal strengths.

<sup>10</sup> Quality Criteria with Explanatory Note/National occupational standards /uk Commission For Employment and skills and the Alliance of Sector Skills Communication. January. 2010. 32

<sup>11</sup> Dictionary of competencies. January, 2004.

Operational Excellence	Customs administrations are committed to demonstrate excellence in all spheres of their work; in all operations and in all interactions with colleagues, Trade and other customers and relevant Customs partners. In addition, Customs administrations commit to exercising judgment, professionalism, rigour, self-discipline, perseverance and team spirit. Customs professionals manage to remain calm and attentive under all circumstances and demonstrate decisiveness, technical credibility and professional behaviour at all times. This way, Customs can continue its work in ensuring a safe and competitive Europe.
Harmonised EU Attitude & Approach	Customs administrations and Customs partners share a common attitude, approach and interpretation regarding legislative provisions and related procedures to ensure equivalent results among all Member States.
European Safety and Security Focus	Customs has a large responsibility in ensuring a safe and secure society in the European Union. Now, more than ever, safety and security has become one of the primary Customs priorities. The protection of the EU and its citizens is one of the top objectives of Customs. Therefore, each and every Customs professional should attain an attentive safety and security mind-set. While doing so, Customs professionals can continue to strive to boost the competitiveness of the EU, while warding off new risks

The second option concerns the selection of outdated competencies. In 2016 the Order of the State Fiscal Service of Ukraine „On the definition of special requirements”<sup>12</sup> approved the „List of professional competencies that may be included in the special requirements for persons applying for civil service positions in the SFS categories „B” and „C”, „List of general competencies that may be included in the special requirements for persons applying for civil service positions in the SFS categories „B”, „List of general competencies that may be included in the special requirements for persons applying for civil service positions in the SFS categories „C”. The lists are formed according to the following structure: the function defined by the SFS Regulation - structural divisions of the SFS and the functions performed by them - the competencies of SFS civil servants. The risk of their use may be non-compliance with international standards and modern requirements. The most optimal option is the revised competencies, when the EU Customs competencies are taken as a basis, which are revised taking into account the specifics of the State Customs Service of Ukraine.

The sixth stage envisages the development of personnel tools taking into account the competency-based approach and the implementation of pilot projects (methods of selection and evaluation of personnel at individual customs offices, etc.), and then implementation in the agency as a whole.

## Conclusions

The development and implementation of an HR system based on a competency-based approach can help the State Customs Service of Ukraine maximize its value as an organization. Focusing on individual and organizational competencies will help restructure the roles and responsibilities of staff, ensure careful selection, promotion and training of employees to respond to the strategic needs of the agency and ensure organizational efficiency.

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