



**Montenegro
Customs Administration
2019-2021 Business Strategy**

Introduction

2019-2021 Business strategy represents a strategic document on which the development of the Customs Administration will be based during the forthcoming three-year period of preparation for Montenegro's full membership in the European Union. This document defines the objectives that the Customs Administration plans to achieve by the end of this period, applying EU customs guidelines through the following development directions:

- Harmonization of legislation with the EU Acquis
- Development of information systems
- Revenue collection
- Trade facilitation
- Protection and security of the customs territory
- Cooperation with business community
- Development of human resources.

For countries aspiring to EU membership, aligning the national legal system with EU law is a comprehensive and important task. Given that the EU acquis itself is constantly evolving, the obligation to comply is constantly present in the candidate countries. In this part, the Customs administration and the Ministry of Finance are constantly monitoring the changes in the customs regulations and in accordance with them they are harmonizing the customs legislation of Montenegro. In addition to being a key authority in Chapter 29, the Customs Administration also contributes to other Negotiating Chapters such as: Chapter 1 - Free movement of goods, Chapter 7 - Protection of intellectual property rights, Chapter 11 - Agriculture and Rural Development, Chapter 16 - Taxation, Chapter 18 - Statistics, Chapter 23 - Judiciary and Fundamental Rights, Chapter 24 - Justice, Freedom, Security, Chapter 30 - External Relations and Chapter 33 - Financial and Budgetary Provisions.

In order to modernize the Customs Information System, the Customs Administration has undertaken a number of activities, which will continue to fulfil all the necessary conditions related to the Interconnectivity and Interoperability System (IIS) between the national and IT systems in the EU Member States.

Achieving efficient and effective revenue collection through the development and implementation of appropriate regulations, systems and procedures for calculation and collection of customs debt, as well as preparation for its management in accordance with EU requirements, is one of the priorities in the work of the Customs Administration.

The role of the customs service in enhancing competitiveness and improving the economic environment through trade facilitation is very important. Therefore, by creating conditions for the implementation of simplified customs procedures and the modernization of procedures, strengthening the post clearance audits and cooperation with inspection bodies, as well as active participation in regional and international customs cooperation, the Customs Administration significantly contributes to the efficient conduct of international trade.

The Customs Administration is applying the risk analysis and continues to improve IT support for the risk management system. It now has investigative powers and cooperates with law enforcement authorities under the agreement and memorandum on mutual cooperation and exchange of information. International customs cooperation takes place in accordance with Protocol 6 on mutual

administrative assistance in customs matters of the Stabilization and Association Agreement, bilateral agreements on cooperation and mutual assistance in customs matters, and in accordance with Additional Protocol 5 of the CEFTA Agreement. The Customs Administration of Montenegro participated in a series of joint international operations aimed at preventing the illicit trade in psychoactive substances, drugs and precursors, firearms, cultural goods, petroleum products, counterfeit goods and cigarettes.

Much attention is paid to the development and improvement of human resources through the provision of quality, well-trained and motivated employees. The process of adopting European standards and bringing the service closer to a more modern management and work system requires improving the performance of officials, development of human resources management and their impact in implementing reforms modelled on modern customs administrations. With the start of the newly established Customs Officer Training Centre, the professional development of customs officers, professionalism and skills development are raised to a higher level.

The business strategy defines the Customs Administration's Vision and Mission, as well as strategic goals for the period 2019-2021, as well as an overview of specific objectives for the same period. In order to support the implementation of this Strategy, an Action Plan has been developed that is an integral part of the Strategy and defines specific activities, responsible organizational units and deadlines.

Mission, vision and strategic goals of the Customs administration of Montenegro

Mission

The Customs Administration's mission is to ensure efficient revenue collection, facilitation of international trade, protection and security of the customs territory, in order to protect the economic and security interests of Montenegro and its citizens.

Vision

Vision of the Customs Administration of Montenegro is a modern, professional and transparent service that efficiently performs the tasks of revenue collection and protection and security of the society, while facilitating the traffic of goods and passengers, enhancing partnership with the business community, while building better quality more within the human resources management, which is a key stake for a better future, as well as improving existing ones and developing new methods and standards in work

In order to achieve its mission, the Customs administration has defined following **strategic goals**:

1. Harmonization of legislation with the EU Acquis and development of information systems
2. Promoting the protection of society, security and facilitation of international trade, including the simplification and harmonization of customs procedures
3. Efficient and effective revenue collection
4. Development and improvement of human resources

Strategic goal 1: Harmonization of legislation with the EU Acquis and development of information systems

In the process of Montenegro's accession to the European Union and harmonization with the standards of the European Union, the Customs Administration will continue activities on further harmonization of customs, tax, excise and other regulations with the acquis.

Further harmonization of the Customs Law and by-laws with the EU Customs Law and other regulations is planned, especially in the part of transit. The harmonization of the Customs Tariff with the Harmonized System of the World Customs Organization and the Combined Nomenclature of the European Union will continue.

Activities to adopt amendments necessary to implement the revised rules of origin will be intensified, especially in the process of entry into force of new cumulation zones established by the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin.

The Customs Administration will work to fulfil all the necessary conditions related to the interconnectivity and interoperability (IIS) system between the national and IT systems in the EU Member States, as well as to create the prerequisites for electronic commerce (e-customs).

The Customs Administration will, in accordance with EU information standards, improve the organizational structure of IT projects and the implementation of IT standards and define the goals of the information system, infrastructure and technical environment.

In order to modernize the customs service, achieve European standards and best practice, the planning and use of European Union support funds will continue, such as: the Instrument for Pre-Accession Assistance - IPA II, the European Union's Short-Term Technical Assistance Instrument - TAIEX; EU programs: CUSTOMS 2020 and FISCALIS 2020, as well as other forms of support from international institutions and organizations.

Specific objectives:

- Initiation of amendments to customs and other regulations,
- Initiating amendments to tax regulations,
- Initiating amendments to excise regulations,
- IT support in the process of implementation of defined plans of regulatory amendments
- IT support in business process automation
- Using EU pre-accession support in the European integration process

Strategic goal 2: Promoting the protection of society, security and facilitation of international trade, including the simplification and harmonization of customs procedures

The Customs Administration is operating in an increasingly complex environment, characterized by a growing cross-border flow of goods, vehicles and passengers. In such circumstances, the Customs Administration must be able to adapt, control and manage the security risks at our border and in the interior of the customs territory of Montenegro, which are associated with growing international trade.

Bearing in mind the contemporary challenges and risks in international trade, the strengthening of interinstitutional cooperation of the Customs Administration with other law enforcement authorities is gaining in importance, as is the strengthening of regional and international cooperation. Recognizing the aforementioned risks, following the guidelines of the World Customs Organization, the acquis and the best EU practice, the Customs Administration of Montenegro is continuously carrying out activities on strengthening of security and protection of the customs territory, suppression of cross-border smuggling of narcotics and weapons, control of transit, export, dual-use goods, as well as the import of dangerous goods, infringements of intellectual property rights, etc. These activities include preventive measures, immediate control measures and post clearance audits.

In order to achieve the highest standards, the Customs Administration will continue to develop its enforcement capacities with the continued technical support of the European Union, in order to ensure further simplification of customs procedures and speeding up of legal trade, hand in hand with the protection of society.

The fight against customs fraud, cross-border crime and all forms of grey economy, with a focus on excise goods, as well as the implementation of new powers of customs officers in order to increase the efficiency of customs controls and results achieved, remains one of the key priorities in the work of the Customs Administration in the coming period. Through the function of customs enforcement and controls, officers of the Customs Administration are the first line of defence against the entry of goods into our country that threatens the security and well-being of our society. In addition to fiscal dimension, such threats relate to various forms of organized crime and terrorism, drugs, environmental hazards, food safety, diseases and health threats related to plants and animals.

The requirement to implement efficient, intelligence-based and risk-based controls and the requirement to speed up trade are not contradictory and mutually exclusive requirements. Specifically, it is necessary to ensure an optimal level of satisfaction of both requirements through the modern and efficient implementation of risk management systems, post clearance audits, combating smuggling and customs investigations. Strengthening customs cooperation, joint activities and exchange of information at national, regional and international levels is a prerequisite for efficiency, which must be the focus of the work of the customs service.

Montenegro is in the process of accession to the European Union, which presents a special set of challenges for the Customs Administration - it is necessary to ensure that the standards and procedures of the Customs Administration in the field of customs enforcement and controls are in

accordance with the World Customs Organization guidelines, regulations and the EU best practice.

In order to achieve the highest standards, the Customs Administration will continue to develop its capacity in the field of risk analysis, post clearance audits, suppression of smuggling and customs investigations with the continued technical support of the European Union, in order to ensure further simplification of customs procedures and speeding up of legal trade together with effective controls and protection of the society.

Trade facilitation, as one of the priorities of the Customs Administration, is related to the harmonization, standardization, modernization and simplification of customs procedures. Aimed at Montenegro's accession to the European Union, as well as speeding up of border traffic, reducing costs and simplifying the transit procedure for legal goods, the Customs Administration will undertake activities for the introduction of the New Computerized Transit System (NCTS), so that Montenegro would join the Common Transit Convention and the Convention on facilitation of trade in goods by the end of 2021.

Binding information on the classification of goods in the customs tariff and on the origin of the goods speed up the procedure for declaring the goods and completing the customs clearance procedure, since the data related to the goods are already contained in the binding information.

Improving trade between the CEFTA parties will also be facilitated by easier conditions for obtaining the preferential origin through the application of the "full cumulation" institute and the refund of duties on non-originating materials. The aforementioned institutes will also apply in other free trade agreements following the revision of the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin.

Specific objectives:

- Development and implementation of risk management system in line with WCO guidelines, EU acquis and best practice
- Further development and improvement of post clearance customs controls and ex-post controls in the field of excise and taxes
- Continuation of activities to adopt standards and procedures for the approval of AEO status
- Strengthening interinstitutional cooperation in the field of smuggling
- Strengthening human resources and intensive training of officers of the Anti-smuggling Department
- Strengthening interinstitutional cooperation with the Prosecutor's office, the Police Directorate and other law enforcement agencies
- Strengthening regional and international cooperation and exchange of information aimed at combating cross-border and international crime
- Implementation of new and improvement of existing trade facilitation mechanisms
- Implementation of the New Transit Computerized System
- Improving partnerships with businesses
- Improvement of the system of controls on prohibited and restricted goods
- Improvement of control systems for goods that infringe intellectual property rights

Strategic goal 3: Promoting fair, efficient and effective revenue collection

The Customs Administration aims to ensure efficient and effective revenue collection, which significantly contributes to the increase of total budget revenues, through the implementation of strong fiscal policy measures. To this end, we are continuously carrying out the activities on the improvement and implementation of measures related to the uniform application of the regulations, the proper classification of goods in the customs tariff, the determination of preferential origin of goods and the customs value, together with the correct and timely revenue collection based on the calculation of customs and excise duties.

The modern customs administration will provide appropriate procedures and administrative capacity to collect revenue in a fair, efficient and effective manner, using appropriate tools and instruments developed by the World Customs Organization and other international bodies. For the purpose of more efficient collection of revenues, modernization of the monitoring system and revenue collection system will be ensured through the improvement of the reporting system and the introduction of new electronic services.

In order to promote electronic services for the economy, it is necessary to constantly inform and educate customs payers about the benefits of electronic tracking of receivables and bank guarantees. This allows timely revenue collection, easier access to instructions and available electronic services

Specific objectives:

- Further improvement of activities aimed at proper calculation of customs duties
- Modernization of the system of monitoring and collection of receivables
- Preparation for the development of the Traditional Own Resources management system
- Strengthening interinstitutional cooperation in the area of revenue collection
- Promotion of electronic services for the economy in the field of revenue collection

Strategic goal 4: Development and improvement of human resources

Human resources and their overall capabilities play a key role in the achievement of organizational goals and the quality of their realization. The Customs Administration, through a strong training system and continuous education, is implementing new modern methods of quality building within the framework of human resources management, encouraging creativity, innovation, information, enthusiasm and efficiency. Investing in human resources, we invest in a more successful and better organization and a more modern work system.

The development and implementation of human resources training programs will continue, with a particular focus on training for managers through an EU Customs Competency Framework training program to facilitate the achievement of the mission and strategic goals. The Human Resources Management Strategy will respond to the challenges posed by Customs by supporting the learning and continuous development process, strengthening existing potentials, raising the standard and reducing the gap between the existing knowledge, skills and competences of the customs officers.

The new systems and modern procedures that we are developing, are looking for trained and motivated employees to implement them. A Training Centre has been established in which all necessary forms of education will be implemented, in accordance with defined annual and quarterly plans and requirements that are set before the customs service in the field of European integration. It is required to make the necessary investments to train employees through the implementation of a new comprehensive Training Strategy, based on the EU Competency Framework.

Also, combating corruption and enhancing integrity and ethics are an ongoing task and mission of the Customs Administration of Montenegro, with a focus on implementing the principle of zero corruption tolerance. This principle involves the activation of all mechanisms and responsible segments for defining and implementing the anti-corruption concept, continuous and innovative activities and measures in formulating an adequate response to the challenges that the service faces. Strengthening the institution in accordance with the model of good governance, integrity, accountability and transparency, it contributes to the growth of confidence in the work of the customs service and confirms our determination to counter all forms of misconduct.

Specific objectives:

- Improvement of the legislative framework, organizational structure and governance
- Creating a national version of the EU Customs Competency Framework
- Improvement of human resources policy, planning, selection and recruitment of staff
- Improvement of training and professional development based on the EU Customs Competency Framework
- Improvement of overall conditions and safety at work
- Improve motivation and retention of staff
- Development of anti-corruption policies and strengthening of integrity
- Improvement and development of technical and human resources of the Training Centre, as a prerequisite for strategic human resources development

ANNEX A

Documents used as reference documents during the drafting of the 2019-2021 Business Strategy of the Customs administration of Montenegro are as follows:

- Medium-term Work Programme of the Government and Annual Work plan of the Government,
- Montenegro Development directions,
- Economic reform program,
- Fiscal strategy,
- Macroeconomic policy guidelines,
- Programme of accession of Montenegro to the EU,
- South East Europe 2020 Strategy;
- The International Convention on the simplification and harmonization of Customs procedures (revised Kyoto Convention);
- World Customs Organization's Framework of Standards to Secure and Facilitate Global Trade (SAFE 2015);
- EU Customs Blueprints

ANNEX B

Risks associated to the realization of 2019-2021 Business strategy of the Customs administration of Montenegro are as follows:

- Provision of the necessary staff,
- Provision of the necessary financial resources,
- Dynamics of preparation and adoption of amendments to regulations.

STRATEGIC GOAL 1: Harmonization of legislation with the EZ Acquis and development of information systems

Responsible person(s): Snežana Vučković

No	Activity	Indicator	Unit of measurement (No or %)	Starting basis	Target value			Financial assessment in thousands of €	Competence
					2019	2020	2021		

SPECIFIC OBJECTIVE 1.1: Initiating amendments to the customs and other regulations

Responsible person(s): Snežana Vučković and Ana Raičević

1.1.1	Identification of the needs for harmonization of customs regulations and cooperation with the Ministry of Finance in drafting regulations	Harmonization of the Customs Law with the EU Regulation no. 952/2013 (UCC)	No	Customs Law		1	1	/	Sector for customs and legal affairs and Sector for planning and management of human resources
		Harmonization of the Implementing provisions to the Customs Law with the Implementing Regulation of the Commission (EU) no. 2015/2447 and Delegated regulation of the Commission (EU) no. 2015/2446	No	Implementing provisions to the Customs Law	1	1	1	/	
		Initiated adoption of the Rulebook on types and method of use of customs seals and stamps	No	Regulation on types and method of use of customs seals and stamps	1			/	
		Initiated adoption of the Regulation on representation before the customs authority	No	Regulation on representation before the customs authority	1			/	

		Initiated adoption of the Regulation on customs tariff	No	Regulation on customs tariff	1	1	1	/	
		Initiated adoption of the Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	No	Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	1			/	
		Initiated adoption of the Rulebook on the form, contents, method of submission and filling out of customs declaration and summary declaration	No	Rulebook on the form, contents, method of submission and filling out of customs declaration and summary declaration		1		/	
1.1.2	Creation of business rules	Created business rules	No	National legislation	✓	✓	✓	/	Sector for customs and legal affairs and Sector for customs information system
SPECIFIC OBJECTIVE 1.2: Initiating amendments to the tax regulations									
Responsible person(s): Snežana Vučković									
1.2.1	Identified need to harmonize tax regulations and cooperation with the Ministry of Finance in	Initiated amendments to the Law on Value Added Tax	No	Law on Value Added Tax	1	1		/	Sector for customs and legal affairs

	drafting regulations	Initiated amendments to the Rulebook on application of the Law on Value Added Tax	No	Rulebook on application of the Law on Value Added Tax	1			/	
		Initiated adoption of the Rulebook on establishing goods and services taxable at reduced VAT rate	No	Rulebook on establishing goods and services taxable at reduced VAT rate	1			/	
		Initiated amendments to the Law on Coffee Tax	No	Law on Coffee Tax		1		/	
		Initiated amendments to the Rulebook on format and contents of declarations, statements and reports submitted in the procedure of taxation of coffee and the amount of security for payment	No	Rulebook on format and contents of declarations, statements and reports submitted in the procedure of taxation of coffee and the amount of security for payment		1		/	
1.2.2	Creation of business rules	Created business rules	No	National legislation	✓	✓	✓	/	Sector for customs and legal affairs and Sector for customs information system
SPECIFIC OBJECTIVE 1.3: Initiating amendments to the excise regulations									
Responsible person(s): Snežana Vučković and Lidija Mijović									
1.3.1	Identified need to harmonize excise regulations and cooperation with the Ministry of Finance in drafting regulations	Initiated amendments to the Excise Law	No	Excise Law	1	1		/	Sector for customs and legal affairs
		Initiated amendments to the Rulebook on application of the Excise Law	No	Rulebook on application of the Excise Law	1	1		/	

		Initiated amendments to the Regulation on marking tobacco products and alcoholic beverages with control excise stamps	No	Regulation on marking tobacco products and alcoholic beverages with control excise stamps		1		/	
		Initiated amendments to the Rulebook on method of exercising right to exemption from payment of excise and VAT for diplomatic and consular missions and international organizations	No	Rulebook on method of exercising right to exemption from payment of excise and VAT for diplomatic and consular missions and international organizations	1			/	
1.3.2	Creating business rules	Created business rules	No	National legislation	✓	✓	✓	/	Sector for customs and legal affairs and Sector for customs information system
1.3.3	Initiating upgrade and development of IT applications (coffee tax and excise)	Upgraded IT application	No	National legislation	✓	✓	✓	80	Sector for customs and legal affairs, Sector for customs information system and Sector for customs enforcement and control
SPECIFIC OBJECTIVE 1.4: IT support in automatization of business processes									
Responsible person(s): Milan Martinović									
1.4.1	IT support in the process of implementation of defined plans of amendments to the	Conducted preparatory activities to implement project.	No	National legislation	✓	✓	✓	/	Sectors that are initiating amendments to

	regulations. Automatization of business processes.	Adopted amendments plan.	No	National legislation	✓	✓	✓	/	the regulations in cooperation with the Sector for customs information system
	Improvement of existing and development of new applications which will enable interoperability with corresponding EU systems, in accordance with the MCA business requirements.	Defined financing method with the implementation value	No	Law on Budget and donation contracts	✓	✓	✓	/	
		Drafted functional specification.	No	Project documentation	✓	✓	✓	/	
		Drafted technical specification.	No	Project documentation	✓	✓	✓	/	
		Conducted tender procurement procedure	No	Project documentation	✓	✓	✓	/	
		Developed, implemented and tested software solution	No	Project documentation	✓	✓	✓	/	
		Delivered project documentation and <i>Source code</i> of application.	No	Project documentation	✓	✓	✓	/	
		Training of employees	No	Project documentation	✓	✓	✓	/	
1.4.2	Maintenance and upgrading existing applicative and system solutions within defined plans for automatization, improvements and modifications of all business processes	Realized procurements	No	Project documentation, Public Procurement Law	2	2	2	800	Sector for customs information system in cooperation with the sectors that are initiating amendments to the regulations
		Drafted functional specification of modifications	No	Project documentation	2	2	2	/	
		Drafted technical specification of modifications	No	Project documentation	2	2	2	/	
		System maintenance interventions	No	Project documentation	✓	✓	✓	/	
		System upgrade interventions	No	Project documentation	✓	✓	✓	/	
SPECIFIC OBJECTIVE 1.5: Improvement and modernization of IT environment to support business processes									
Responsible person(s): Milan Martinović									
1.5.1	Improve policy of information security and	Promotion of adopted policy of information security	No	ICT Strategy	1			/	Sector for customs

	establish system for managing IT security, applying the international standards in that area	Signed terms and conditions of use by all CIS users	No	ICT Strategy	1			/	information system
		Internal controls of respect of policy of information security	No	ICT Strategy	10	10	10	/	
		Training of clients. Ensure that the rules known and well understood by everyone	No	ICT Strategy	2	2	2	20	
		Defined new procedures and instructions, as well as updated existing ones	No	ICT Strategy	5	5	5	/	
1.5.2	Improve infrastructure and technical environment of information system for reaching business goals of customs service. Procurement of new hardware resources.	Prepared technical specification	No	ICT Strategy	1	1	1	/	Sector for customs information system in cooperation with the competent organizational units
		Realized procurements	No	ICT Strategy	1	1	1	600	
		Training of employees to manage new equipment	No	ICT Strategy	1	1	1	30	
		Defined SLA requirements for maintenance and hardware support to the existing and future server equipment	No	ICT Strategy	1	1	1	90	
1.5.3	Reconstruction of server room	Drafted preliminary project	No	ICT Strategy	1			5	Sector for customs information system in cooperation with the competent organizational units
		Prepared technical specification	No	ICT Strategy	1			/	
		Conducted tender procurement procedure	No	ICT Strategy	1			250	
		Conducted works, migration of equipment and communication links from the server room	No	ICT Strategy	1			15	
		Delivered project documentation	No	ICT Strategy	1			/	
		Training of employees	No	ICT Strategy	1			/	
1.5.4	Creating preconditions for e-customs, introduction of	Adopted policy of use of electronic signature	No	ICT Strategy	1			/	Sector for customs

	electronic signature								information system in cooperation with the competent organizational units
	Preparations to introduce electronic signature	Adopted policy of use of electronic signature for the needs of automatic processing by business applications	No	ICT Strategy	1			/	
		Training of employees	No	ICT Strategy	1			10	
1.5.5	Migration of customs information system to new technological base	Drafted migration plan Prepared proposal to conduct migration	No	ICT Strategy	1			10	Sector for customs information system
		Migration of system software to applicative and database servers (test and production)	No	ICT Strategy	1			30	
		Migration of customs applications to new versions of application software (test and production)	No	ICT Strategy	1	1		200	
1.5.6	Establishing paperless environment in customs procedures	Prepared specification of solution for modified applications	No	ICT Strategy	1	1		/	Sector for customs information system in cooperation with the competent organizational units
		Implemented new method of paperless processing of customs procedures	No	ICT Strategy		1		60	
1.5.7	Improvement of (technical and others) mechanisms for prompt exchange of information with the Police Directorate, APMLFT and other national agencies (through IFC and other projects)	Drafted technical specification	No	ICT Strategy	1			/	Sector for customs information system in cooperation with the competent organizational units
		Realized procurement	No	ICT Strategy	1			70	
		Implemented system	No	ICT Strategy	1			/	
1.5.8	Improvement of (technical and others) mechanisms for	Drafted technical specification	No	ICT Strategy	1			/	Sector for customs

	prompt exchange of information with other state authorities through MJU-Government Service Bus (GSB), further upgrade of web service	Realized procurement	No	ICT Strategy	1			70	information system in cooperation with the competent organizational units
		Implemented system	No	ICT Strategy	1			/	
1.5.9	Update the existing ICT Strategy in accordance with the new Business strategy	Regular /annual updating	No	ICT Strategy	1	1	1	/	Sector for customs information system

SPECIFIC OBJECTIVE 1.6: Utilization of pre-accession support of the EU in the European integration process

Responsible person(s): Azra Bećović, Snežana Vučković, Milan Martinović, Ana Raičević and Lidija Mijović

1.6.1	Reporting in the EU process	Report for annual Progress report of Montenegro, reporting on MCA activities for Stabilization and association committee and subcommittee, Report for Subcommittee on industry, customs, trade and taxes	No	Negotiation chapter 29	5	5	5	/	Unit for international customs cooperation and EU integrations in cooperation with competent sectors/departments
1.6.2	Coordination and monitoring activities through IPA and TAIEX pre-accession support programs in coordination, monitoring and participation in program CUSTOMS 2020 and	Prepared documentation for IPA projects	No	Negotiation chapters	✓	✓	✓	/	Unit for international customs cooperation and EU integrations in cooperation with competent sectors/departments
		Organized TAIEX study visits and export missions	No	Negotiation chapters	✓	✓	✓	/	

	FISCALIS 2020	Organized study visits, workshops and participation at the meetings through CUSTOMS 2020 and FISCALIS 2020	No	Negotiation chapters	✓	✓	✓	/	
1.6.3	Development of national excise application	Implemented national excise application	No	Excise Law			1	300	Sector for customs and legal affairs in cooperation with the Sector for customs information system and Project team
1.6.4	Procurement of equipment for testing mineral oils and its derivate	Prepared technical specification in order to announce public procurement tender	No	National legislation		1		600	Sector for customs and legal affairs
1.6.5	Identification of system for automatization of business processes	Initiated development of system of allocation of tariff quotas, as a part of ITMS	No	Negotiation chapter 29			1	/	Sector for customs and legal affairs in cooperation with the Sector for customs and legal affairs
		Initiated development of a system of binding information on classification of goods into customs tariff as a part of ITMS	No	Negotiation chapter 29			1	/	

		Initiated development of TARIC application as a part of ITMS	No	Negotiation chapter 29				1	/	
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STRATEGIC GOAL 2: Protection of society, safety and facilitation of international trade, including simplification and harmonization of customs procedures										
Responsible person: Lidija Mijović										
No	Activity	Indicator	Unit of measurement (No or %)	Starting basis	Target value			Financial assessment in thousands of €	Competence	
					2019	2020	2021			
SPECIFIC OBJECTIVE 2.1: Development and implementation of the risk management system in accordance with the WCO guidelines, EU Acquis and best practice										
Responsible person(s): Lidija Mijović										
2.1.1	Updating risk profiles with a focus on risk in the field of: excise goods, customs value, origin, tariff, customs procedures, IPR, dual use goods, narcotics...	Created new risk profiles	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control	
		Updated existing risk profiles	No	National legislation	✓	✓	✓	/		
2.1.2	Updating document risk register in customs procedures	Updated document Risk register in customs procedures	No	Customs Law	✓	✓	✓	/	Sector for customs enforcement and control	
2.1.3	Adoption of instruction on organization and procedures in the field of risk analysis	Adopted instruction on organization and procedures in the field of risk analysis	No	Customs Law	✓	✓	✓	/	Sector for customs enforcement and control	

2.1.4	Adoption of instruction on risk analysis and controls of simplified procedures	Adopted instruction on risk analysis and controls of simplified procedures	No	Customs Law and secondary legislation	✓	✓	✓	/	Sector for customs enforcement and control
2.1.5	Improvement and development of IT applications for analysis of risks and reporting systems	Implemented OBIEE system	No	Customs Law and secondary legislation	✓	✓	✓	/	Sector for customs enforcement and control in cooperation with the Sector for customs information system
		Modernization of existing applications (SAT, RUR, SEED and ERRI)	No	Customs Law and secondary legislation	✓	✓	✓	/	
2.1.6	Development of Risk management system in NCTS project	Implemented RMS system in NCTS	No	PPCG (Plan of accession of Montenegro to the EU)	✓	✓	✓	/	Sector for customs enforcement and control
2.1.7	Strengthening technical capacity of the Department of risk analysis and intelligence	Procured equipment	No	Law on Customs Service	✓	✓	✓	*	Sector for customs enforcement and control
2.1.8	Further modernization and procurement of new equipment and IT tools in order to enhance efficiency of customs controls	Procured equipment	No	Law on Customs Service	✓	✓	✓	*	Sector for customs enforcement and control
SPECIFIC OBJECTIVE 2.2: Further development and improvement of post clearance customs audits and controls in the field of excise and taxes									
Responsible person(s): Lidija Mijović									
2.2.1	Implementation of application for post clearance audit with trainings for its	Created application	No	Customs Law, Law on Customs Service		1		*	Sector for customs enforcement and control in

	utilization								cooperation with the Sector for customs information system
2.2.2	Conducting ex ante control following the request of economic operators for declaring goods on the basis of bookkeeping entry	Number of post clearance audits	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control
SPECIFIC OBJECTIVE 2.3: Continuation of activities on the adoption of standards and procedures for the approval of AEO status									
Responsible person(s): Lidija Mijović									
2.3.1	Specialized trainings of officers to adopt knowledge and skills in the field of AEO standard	Realized specialized trainings	No	Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	✓	✓	✓	/	Sector for customs enforcement and control and Sector for planning and management of human resources
2.3.2	Validation of application of economic operators for granting AEO status	Number of validated applications	No	CEFTA Agreement and national legislation	✓	✓	✓	/	Sector for customs enforcement and control
SPECIFIC OBJECTIVE 2.4: Strengthening inter-institutional cooperation in the field of suppression of smuggling									
Responsible person(s): Lidija Mijović									
2.4.1	Joint controls with other state authorities	Number of joint controls with other state authorities	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control

2.4.2	Joint controls at border crossing points with mobile teams of neighbouring customs administrations	Number of joint controls at border crossing points with mobile teams of neighbouring customs administrations	No	International agreements	✓	✓	✓	/	Sector for customs enforcement and control
SPECIFIC OBJECTIVE 2.5: Strengthening of human resources and intensive training of officers of Anti-smuggling department									
Responsible person(s): Lidija Mijović									
2.5.1	Draft instructions for the operation of mobile teams	Drafted instructions for the operation of mobile teams	No	Law on Customs Service	✓	✓	✓	/	Sector for customs enforcement and control
SPECIFIC OBJECTIVE 2.6: Strengthening inter-institutional cooperation with the Prosecutor's office, Police administration and other state authorities									
Responsible person(s): Lidija Mijović									
2.6.1	Improving inter-agency cooperation and exchange of information at national level	Number of exchanged information	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control
2.6.2	More intensive automatic exchange of data and information in accordance with the agreement on improvement of cooperation in the field of suppression of crime, including the Supreme Court, State Prosecutor's office, Ministry of Justice (Institution for	Number of exchanged information and data through the secure communication network	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control

	Execution of Criminal Sanctions), Ministry of Finance (Customs administration, Tax administration, Administration for the prevention of money laundering and terrorism financing) and Ministry of Interior (Police Administration)								
2.6.3	Concluding cooperation agreements with other law enforcement authorities at national level	Number of concluded agreements	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control
2.6.4	Strengthening technical capacities of the Department of Customs Investigations	Provided adequate premises	No	Law on Customs Service	3	3	4	/	Sector for customs enforcement and control
2.6.5	Improving customs investigations in collecting evidence on committed criminal offences ex officio and following the order of the prosecutor	Number of filed criminal charges	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control
		Number of investigation cases	No	Criminal Code	✓	✓	✓	/	

SPECIFIC OBJECTIVE 2.7: Strengthening regional and international cooperation and exchange of information focused on suppression of transborder and international crime

Responsible person(s): Lidija Mijović

2.7.1	Specialized trainings of officers from the Department of Customs Investigations in order to have more efficient execution of powers prescribed by the Law on Criminal Procedure and the Law on Customs Service aimed at implementing provisions prescribed by the Convention on mutual assistance and cooperation between customs administrations – Naples II	Realized specialized trainings	No	National legislation	✓	✓	✓	/	Sector for customs enforcement and control
2.7.2	Development of information database on customs investigations in order to have efficient data exchange at national and international level	Developed electronic database for customs investigations in accordance with the Council Regulation 515/97, Commission Regulation 696/98 and Council Decision 2009/917 JHA	No	Council Regulation 515/97, Commission Regulation 696/98 and Council Decision 2009/917 JHA		1		/	Sector for customs enforcement and control

		Entered data in electronic database for customs investigations	No	Council Regulation 515/97, Commission Regulation 696/98 and Council Decision 2009/917 JHA		✓	✓	/	
2.7.3	Improvement of cooperation and exchange of information with international organizations and partner services	Number of exchanged information	No	National and international legislation	✓	✓	✓	/	Sector for customs enforcement and control

SPECIFIC OBJECTIVE 2.8: Implementation of new and improvement of existing mechanisms for trade facilitation

Responsible person(s): Snežana Vučković

2.8.1	Drafted instruction for the simplified procedure on the basis of invoice	Drafted instructions	No	Customs Law and secondary legislation	1			/	Sector for customs and legal affairs
2.8.2	Drafted instruction in regard to the application of customs procedure for trans-border trade of electrical energy	Drafted instructions	No	Customs Law and secondary legislation		1		/	Sector for customs and legal affairs
2.8.3	Drafted instruction for the procedure of customs warehousing	Drafted instructions	No	Customs Law and secondary legislation	1			/	Sector for customs and legal affairs
2.8.4	Drafted instruction for the procedure of export of goods	Drafted instructions	No	Customs Law and secondary legislation	1			/	Sector for customs and legal affairs
2.8.5	Conduct activities in order to implement	Drafted guidelines	No	Regulation on conditions for granting	1			/	Sector for customs

	AEO			status of authorized economic operator in the customs territory of Montenegro					and legal affairs
		Drafted instructions with self-assessment questionnaire	No	Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	1			/	
		Conducted trainings for customs officers and traders	No	Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	✓	✓	✓	/	
		Defined specifications and implantation of AEO provisions in CIS	No	Regulation on conditions for granting status of authorized economic operator in the customs territory of Montenegro	1			/	
2.8.6	Draft instruction on procedure with postal parcels	Drafted instructions	No	Implementing provisions to the Customs Law			1	/	Sector for customs and legal affairs
2.8.7	Issuing binding information on classification of goods into customs tariff	Issued information	No	Customs Law, Implementing provisions to the Customs Law	✓	✓	✓	/	Sector for customs and legal affairs
2.8.8	Issuing binding information on origin of the goods	Issued information	No	Customs Law, Implementing provisions to the Customs Law	✓	✓	✓	/	Sector for customs and legal affairs

2.8.9	Application of institute of „full cummulation” and duty drawback in accordance with the free trade agreements and the Regional convention on Pan-Euro-Med preferential rules of origin of goods, Free Trade agreements	Issued note /provided opinion	No	Regional convention on Pan-Euro-Med preferential rules of origin of goods, Free Trade agreements	✓	✓	✓	/	Sector for customs and legal affairs
SPECIFIC OBJECTIVE 2.9: Implementation of New Transit Computerized System									
Responsible person(s): Snežana Vučković, Milan Martinović, Ana Raičević and Lidija Mijović									
2.9.1	Conduct all necessary activities for national application of NCTS	Implementation of NCTS at national level	No	Customs Law and secondary legislation			1	3.300	Sector for customs and legal affairs and Sector for customs information system in cooperation with other organizational units
	Conduct all necessary activities for international application of NCTS	Montenegro joined Common Transit Convention and the Convention on facilitation of trade in goods	No	Customs Law and secondary legislation			1		
SPECIFIC OBJECTIVE 2.10: Improvement of partnership with economic operators									
Responsible person(s): Snežana Vučković									
2.10.1	Organizing meetings with economic operators	Organized meetings	No	Rulebook on internal organization and systematization of work posts	✓	✓	✓	/	Sector for customs and legal affairs

2.10.2	Provision of professional assistance and providing answers to the questions by the economic operators	Provided professional assistance	No	Customs Law and secondary legislation	✓	✓	✓	/	Sector for customs and legal affairs
SPECIFIC OBJECTIVE 2.11: Improvement of system of control of restricted and prohibited goods									
Responsible person(s): Snežana Vučković									
2.11.1	Strengthening control function	Drafted note/instruction	No	National legislation	✓	✓	✓	/	Sector for customs and legal affairs
		Detected irregularities	No	National legislation	✓	✓	✓	/	
		Updated lists in TARICG	No	Regulation on customs tariff	✓	✓	✓	/	
2.11.2	Improvement of cooperation with other state authorities and agencies	Held joint meeting	No	National legislation	✓	✓	✓	/	Sector for customs and legal affairs and Sector for customs enforcement
		Conducted joint control	No	National legislation	✓	✓	✓	/	
SPECIFIC OBJECTIVE 2.12: Improvement of system of control of goods infringing the intellectual property rights									
Responsible person(s): Snežana Vučković									
2.12.1	Implementation of the Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights	Adopted applications for actions for protection of intellectual property rights	No	Customs Law, Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights	✓	✓	✓	/	Sector for customs and legal affairs in cooperation with the Department of revenue collection and treatment of customs goods
		Suspension of customs procedures on the basis of suspicion into infringement of intellectual property rights	No	Customs Law, Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights	✓	✓	✓	/	

		Destruction of goods following the final court decisions and simplified procedure of destruction	No	Customs Law, Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights, Regulation on condition and method of sale of customs goods and on other procedures with the customs goods	✓	✓	✓	/	
2.12.2	Improvement of cooperation with other state authorities and agencies	Number of held meetings and joint actions	No	Customs Law, Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights	✓	✓	✓	/	Sector for customs and legal affairs
2.12.3	Raising awareness of importance of protection of intellectual property rights	Conducted campaign/ held roundtable/ provided answers to the press and citizens	No	Customs Law, Regulation on procedure of customs authority with the goods suspicious of infringement of intellectual property rights	✓	✓	✓	/	Sector for customs and legal affairs

STRATEGIC GOAL 3: Efficient and effective revenue collection									
Responsible person(s): Snežana Vučković and Jelena Đukić									
No	Activity	Indicator	Unit of measurement	Starting basis	Target value			Financial assessment in thousands of €	Competence
					2019	2020	2021		
SPECIFIC OBJECTIVE 3.1: Further improvement of activities aimed at proper calculation of customs duties									
Responsible person(s): Snežana Vučković									
3.1.1	Drafting note/providing opinion on proper classification of goods	Drafted note/provided opinion	No	Customs Law, Law on Customs Tariff and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.2	Control of classification per Customs tariff	Initiated post clearance recovery	No	Customs Law, Law on Customs Tariff and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.3	Drafting note/providing opinion on application of rules on origin of goods	Drafted note/provided opinion	No	Customs Law and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.4	Control on application of the rules on origin of goods	Initiated post clearance recovery	No	Customs Law and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.5	Drafting note/providing opinion on determining customs value	Drafted note/provided opinion	No	Customs Law and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.6	Control of determining customs value	Initiated post clearance recovery	No	Customs Law and bylaws	✓	✓	✓	/	Sector for customs and legal affairs

3.1.7	Updating lists of tariff headings for excise goods	Updated excise annex	No	Law on Excise and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.8	Updating lists of tariff headings for coffee products	Updated annex of coffee tax	No	Law on coffee tax and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.9	Drafting instructions /manuals/explanations in case of amendments of laws and bylaws regulating the manufacture and trade of specific excise goods	Drafted instructions /explanations	No	Law on Excise and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
3.1.10	Drafting instructions /manuals/explanations in case of amendments of the Law on coffee tax and Law on Added value	Drafted instructions /manuals/explanations	No	Law on VAT, Law on Coffee Tax and bylaws	✓	✓	✓	/	Sector for customs and legal affairs
SPECIFIC OBJECTIVE 3.2: Modernization of system of monitoring and collection of receivables									
Responsible person(s): Jelena Đukić and Milan Martinović									
3.2.1	Drafting instructions in the field of revenue collection	Drafted instructions in accordance with the amendments to the regulations	No	Customs Law and Implementing provisions to the Customs Law	✓	✓	✓	/	Department of revenue collection and treatment of customs goods
3.2.2	Further drafting of internal procedures in the field of revenue collection	Drafted internal procedures	No	Customs Law and Implementing provisions to the Customs Law	✓	✓	✓	/	Department of revenue collection and treatment of customs goods

3.2.3	Improve reporting system	Automatized report on collected revenues on a specific date	No	Financial module	1			/	Department of revenue collection and treatment of customs goods and Sector for customs information system
		Automatized report on accounting system regarding the debt balance on a specific date	No	Financial module	1	1		/	
		Automatized report on indicators regarding the current status of customs debt	No	Financial module	1	1		/	
3.2.4	Improve system of calculation of default interests	Established automatic calculation of default interests	No	Financial module				15	Department of revenue collection and treatment of customs goods and Sector for customs information system
		Automatized generation of decision on default interests	No	Financial module					
SPECIFIC OBJECTIVE 3.3: Preparation for development of system for managing Traditional own resources									
Responsible person(s): Jelena Đukić and Milan Martinović									
3.3.1	Establish project team	Established new project team	No	Negotiation chapter 33	1			/	Department of revenue collection and treatment of customs goods
3.3.2	Review regulations and requirements of the EU related to the management of Traditional own resources	Conducted working visits to the EU member states	No	Negotiation chapter 33	✓	✓	✓	/	Department of revenue collection and treatment of customs goods
3.3.3	Analyse rules of TOR accounting system based	Conducted analysis of rules	No	Negotiation chapter 33	1			/	Department of revenue

	on A and B accounts	Drafted proposal to amend TOR rules;	No	Negotiation chapter 33		1		/	collection and treatment of customs goods and Project team
3.3.4	Define and select revenues that are listed in A and B accounts	Conducted analysis of receivables in TOR requirements	No	Negotiation chapter 33	1			/	Department of revenue collection and treatment of customs goods and Project team
		Conducted analysis of coding revenues in the EU	No	Negotiation chapter 33	1			/	
		Drafted proposal of coding revenues and receivables	No	Negotiation chapter 33		1		/	
3.3.5	Drafting instructions to apply the system of traditional own resources	Expert missions held	No	Negotiation chapter 33	✓	✓	✓	/	Department of revenue collection and treatment of customs goods and Project team
		Defined deadlines for accounting entry and recording of receivables to A and B accounts	No	Negotiation chapter 33		1		/	
		Defined reporting forms for the needs of customs administration	No	Negotiation chapter 33		1		/	
		Drafted instructions for application of EU TOR system	No	Negotiation chapter 33			1	/	
SPECIFIC OBJECTIVE 3.4: Strengthening inter-institutional cooperation in the field of revenue collection									
Responsible person(s): Jelena Đukić									
3.4.1	Cooperation with the Central Bank of Montenegro	Provided use of portal for forced recovery of debt of the Central bank of Montenegro	No	Agreement with the Central Bank of Montenegro	1			/	Department of revenue collection and treatment of customs goods

3.4.2	Cooperation with commercial banks	Tested electronic data exchange system	No	Law on Electronic Identification and Electronic Signature	1			/	Department of revenue collection and treatment of customs goods	
		Established electronic communication with commercial banks	No	Law on Electronic Signature		1		/		
3.4.3	In cooperation with the Ministry of Finance establish a model of cancellation of irrecoverable customs debt	Cancellation model established	No	Customs Law	1			/	Department of revenue collection and treatment of customs goods and Sector for customs and legal affairs	
		Drafted specification of irrecoverable receivables	No	Customs Law		1		/		
		Conducted discharge of receivables in the financial module	No	Customs Law			✓	✓	/	
3.4.4	Cooperation with the Ministry of Finance and Tax administration in the field of revenue collection	Joint meetings held	No	Agreement with Tax administration		✓	✓	✓	/	Department of revenue collection and treatment of customs goods
Specific objective 3.5: Promotion of electronic services for businesses in the field of revenue collection										
Responsible person(s): Jelena Đukić										
3.5.1	Improvement of internet site of the customs administration in the field of revenue collection	Published reports on revenue collection	No	Law on Statistics		✓	✓	✓	/	Department of revenue collection and treatment of customs goods
		Published list of debtors on the basis of customs and excise debt	No	Rulebook on conditions and criteria to publish the list of tax debtors		✓	✓	✓	/	
3.5.2	Informing businesses on amendments to the procedures in the field of revenue collection	Published press releases	No	Law on free access to information		✓	✓	✓	/	Department of revenue collection and treatment of customs goods
		Published instructions	No	Law on free access to information		✓	✓	✓	/	
		Published application forms	No	Law on free access to information		✓	✓	✓	/	
3.5.3	Improvement of Electronic service for businesses	Introduced new functionalities of electronic service for businesses	No	Electronic service for trade		✓	✓	✓	10	Department of revenue collection and treatment of

		Number of users of authorizations for ESB	No	Electronic service for trade	✓	✓	✓	/	customs goods and Sector for customs information system
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STRATEGIC GOAL 4: Development and improvement of human resources

Responsible person(s): Ana Raičević

No	Activity	Indicator	Unit of measurement	Starting basis	Target value			Financial assessment in thousands of €	Competence
					2019	2020	2021		

SPECIFIC OBJECTIVE 4.1: Improvement of legislative framework, organizational structure and management

Responsible person(s): Ana Raičević

4.1.1	Amendments to the Law on Customs Service	Adopted amendments to the Law on Customs Service	No	Law on Customs Service			1	/	Sector for planning and management of human resources
4.1.2	Adoption of the Rulebook on internal organization and systematization of work posts of the Customs administration	Adopted Rulebook on internal organization and systematization of work posts of the Customs administration	No	Law on state administration, Regulation on the method of organization of work of state administration, Law on Customs Service, Rulebook on internal organization and systematization of work posts of the Ministry of Finance	1			/	Sector for planning and management of human resources
4.1.3	Analysis of realization of Human resources management strategy (2016-2018)	Conducted analysis of Human resources management strategy and Action plan	No	Human resources management strategy and Action plan 2016-2018	1			/	Sector for planning and management of human resources

4.1.4	Adoption and implementation of the new Human Resources Management Strategy (2019-2021) and Action plan	Adopted Human Resources Management Strategy (2019-2021) and Action plan	No	Human resources management strategy and Action plan 2016-2018	1			/	Sector for planning and management of human resources
4.1.5	Preparation of management programs at all managerial levels	Adopted management programs at all managerial levels	No	Human resources management strategy, Training strategy	1	1	1	/	Sector for planning and management of human resources

SPECIFIC OBJECTIVE 4.2: Drafting national version of EU framework of customs competences

Responsible person(s): Ana Raičević

4.2.1	Adoption of Competency framework of Customs administration, based on the EU framework of customs competencies	Adopted Competency framework of Customs administration, based on the EU competency framework	No	EU Competency framework			1	/	Sector for planning and management of human resources
4.2.2	Participation at CLEP workshops to support the implementation of EU CFW	Number of workshops	No	Training strategy	✓	✓	✓	/	Sector for planning and management of human resources
4.2.3	Drafting job descriptions with competency profiles in the Rulebook on internal organization and systematization of work posts in the Customs administration	Drafted job descriptions with competency profiles	%	EU Competency framework, Rulebook on internal organization and systematization of work posts			100	/	Sector for planning and management of human resources

SPECIFIC OBJECTIVE 4.3: Improvement of human resources policy, planning, selection and employment of staff

Responsible person(s): Ana Raičević

4.3.1	Improvement of the procedure of planning and employment in accordance with the new rules from	Established procedure for employment	No	Law on Customs Service, Law on civil servants and state employees and bylaws	1			/	Sector for planning and management of human resources
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	the Law on Customs Service and strengthening capacity in the service	process							
		Determined need for employees on the basis of analysis	No	Rulebook on internal organization and systematization of work posts	1	1	1	/	
		Adopted new human resources plan	No	Human resources plan, Law on Budget, Rulebook on internal organization and systematization of work posts	1	1	1	/	
4.3.2	Management of performance and development of employees	Drafted rewarding policy	No	Rulebook on awarding rewards and acknowledgments	1			/	Sector for planning and management of human resources
		Defined procedure for defining work objectives in accordance with the EU Competency Framework	No	EU Competency framework		1		/	
		Drafted terms of reference for software for monitoring evaluation, promotion, competencies and development of employees	No	Rulebook on awarding rewards and acknowledgments, EU Competency framework			1	/	
SPECIFIC OBJECTIVE 4.4: Improvement of training and professional education based on EU framework of customs competencies									
Responsible person(s): Ana Raičević									
4.4.1	Analysis of Training strategy (2016 2018)	Conducted analysis	No	2016 -2018 training strategy	1			/	Sector for planning and management of human resources
4.4.2	Drafting new Training strategy	Adopted new 2019-2021 Strategy	No	Training strategy	1			/	Sector for planning and management

									of human resources
4.4.3	Drafting quarterly plans of general and specialized trainings on the basis of analysis of training needs	Adopted quarterly training plans	No	Training strategy	✓	✓	✓	/	Sector for planning and management of human resources
4.4.4	Drafting Rulebook on verification of professional qualifications	Adopted Rulebook on verification of professional qualifications	No	Law on Customs Service and Training Strategy	1			/	Sector for planning and management of human resources
4.4.5	Periodical verification of knowledge	Realized knowledge tests	No	Law on Customs Service and Rulebook on internal organization and systematization of work posts	✓	✓	✓	/	Sector for planning and management of human resources

SPECIFIC OBJECTIVE 4.5: Improvement of overall conditions and safety at work

Responsible person(s): Ana Raičević

4.5.1	Analysis of Strategy of improvement of infrastructure and technical equipment (2016 – 2018)	Conducted analysis	No	Strategy of improvement of infrastructure and technical equipment (2016 – 2018)	1			/	Sector for planning and management of human resources
4.5.2	Drafting Strategy of improvement of infrastructure and technical equipment (2019-2021)	Adopted Strategy (2019 – 2021)	No	Strategy of improvement of infrastructure and technical equipment	1			/	Sector for planning and management of human resources
4.5.3	Providing work conditions in accordance with the EU rules and standards	Provided conditions in accordance with the EU rules and standards	No	Capital budget	✓	✓	✓	1.200	Sector for planning and management of human resources

SPECIFIC OBJECTIVE 4.6: Improvement of motivation and retention of staff

Responsible person(s): Ana Raičević

4.6.1	Improvement of the system of the right to salaries, benefits and rewards based on the achieved results of work	Number of decisions made on employee salaries, benefits and rewards	No	Law on Public Sector salaries, Rulebook on Award of Rewards and Recognition, Decision on Salary Allowance Based on Special Working Conditions and Decision on Variable Part of	✓	✓	✓	500	Sector for planning and management of human resources
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				the salary					
4.6.2	Resolving housing issues of employees	Number of resolved housing issues	No	Regulation on resolving housing issues of employees	✓	✓	✓	600	Sector for planning and management of human resources
4.6.3	Creating conditions for two-way communication in order to improve conditions for human resource management	Drafted questionnaires designed to measure employee satisfaction with organizational climate and culture (salaries, interpersonal relationships, training, relocations etc)	No	Human Resources Management Strategy	✓	✓	✓	/	Sector for planning and management of human resources
SPECIFIC OBJECTIVE 4.7: Development of anti-corruption policy and strengthening integrity									
Responsible person(s): Ana Raičević									
4.7.1	Improvement fo work of Internal Control Unit	Adopted Rules of procedure	No	Law on Customs Service		1		/	Internal Control unit in cooperation with the Sector for planning and management of human resources
4.7.2	Implementation and updating of Integrity Plan	Report on realization of measures defined by the Integrity plan	No	Law on Prevention of Corruption	1	1	1	/	Internal Control unit
		Updated Integrity Plan	No	Law on Prevention of Corruption		1			

4.7.3	Preventive anti-corruption activities	Promotion and control of application of norms of Code of Ethics of customs officers and civil servants	No	Law on Prevention of Corruption, Law on Customs Service, Code of Ethics	✓	✓	✓	/	Internal Control unit in cooperation with the Sector for planning and management of human resources and Ethical Committee
		Control of compliance with the norms related to the obligation to report income and assets, conflicts of interest, gifts and donations received	No	Law on Prevention of Corruption, Law on Customs Service, Code of Ethics	1	1	1	/	
		Publishing information /reports in the field of integrity, ethics and combatting corruption	No	Law on Prevention of Corruption, Law on Customs Service, Code of Ethics	✓	✓	✓	/	
		Conducted integrity tests	No	Law on Prevention of Corruption, Law on Customs Service, Code of Ethics		1		/	
4.7.4	Repressive measures in combatting corruption and other forms of illegal behaviour	Number of conducted controls related to irregularities in work and procedure of customs officers	No	Law on Customs Service	✓	✓	✓	/	Internal Control unit in cooperation with the Sector for planning and management of human resources
		Number of initiated disciplinary and other proceedings	No	Law on Customs Service	✓	✓	✓	/	

SPECIFIC OBJECTIVE 4.8: Upgrading and development of technical equipment and human resources of the Training centre, as a precondition for strategic development of human resources

Responsible person(s): Ana Raičević

4.8.1	Procurement of technical equipment	Procured technical equipment	No	Law on Budget, Training strategy	✓	✓	✓	60	Sector for planning and management of human resources
4.8.2	Replacement of office furniture	Procured office furniture	No	Law on Budget, Training strategy	✓	✓	✓		Sector for planning and management of human resources
4.8.3	Filling of vacant work posts	Hired new staff	No	Law on Budget, Training strategy	1				Sector for planning and management of human resources

TOTAL FINANCIAL ASSESSMENT FOR REALIZATION OF STRATEGY: 8,915,000 €

- Total financial assessment does not include items within the activities: 2.1.7, 2.1.8 and 2.2.1.