Detailed list of KPIs

PMM v.2

Contents

KPI to measure Customs performance

I. Trade Facilitation and Economic Competitiveness

Increased trust in the relationship with trade

KPI "Private sector engagement"

	KPI
	KPI
a) **Name of the indicator** *Title of the indicator*	**Private sector engagement**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	This KPI measures the existence and level of capabilities that are necessary to have an effective (responsive, transparent, and reliable) outreach mechanism/platform that enables dialogue on recurring or emerging Customs matters that are of importance to the industry.
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased trust in the relationship with trade**

d) **Calculation method**
In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?
	((A+B+C+D+E+F+G+H+I)/9) *100
	
	The following sub-criteria are measured on a binary basis (for each of the following, a score of "0" will be assessed for the "no" responses and "1" for yes responses). A total score of "9" would provide a 100% achievement metric for this measure.
	  A. Does the Customs administration have established **mechanisms to enable periodic engagement with the private sector** to discuss Customs-specific issues or opportunities that impact their commercial operations? Examples could be an advisory council, a public-private consultative group, a Customs-to-business working group, informal meetings? etc.
	    Response: 1 (Yes, at least one) or 0 (No)
	  B. Does the group/Do the groups **meet in accordance with established timeframes** and at least on a biannual basis?

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Response: 1 (Yes, at least one) or 0 (No)

C. Does the group/Do the groups meet and **communicate new information** to industry "as needed" in response to exigent circumstances (e.g. COVID, national security event, etc.)? Response: 1 (Yes, at least one) or 0 (No)

D. Does the group/Do the groups **meet to facilitate discussions on specific topics**? Possible examples include single window, intellectual property rights, proposals on new policies/regulations, etc. Response: 1 (Yes, at least one) or 0 (No)

E. Does the group/Do the groups have established **Terms of Reference** in place to enable good governance? Possible examples include provisions for the selection process of private sector representatives, balanced and diverse membership, and/or the evaluation of conflicts of interest for certain Members. Response: 1 (Yes, at least one) or 0 (No)

F. Does the group/Do the groups have a **designated representative** (senior level official and/or office) from the Customs administration that is **responsible for industry engagement**, dissemination of information, and solicitation of input from the trade industry? Response: 1 (Yes, at least one) or 0 (No)

G. Does the group/Do the groups have a designated representative (senior level official and/or office) from the Customs administration that **is responsible for coordination with and solicitation of input from partner government agencies?** Response: 1 (Yes, at least one) or 0 (No)

H. Does the group/Do the groups have **mechanisms to ensure transparency** with the public regarding the group's deliberations? Possible examples include pre-announced meetings, public access to discussions and documents, and/or opportunity for the public to provide written and oral comments. Response: 1 (Yes, at least one) or 0 (No)

I. Does the group/Do the groups have established mechanisms to **keep track of the recommendations** from all involved for appropriate follow-up purposes? Response: 1 (Yes, at least one) or 0 (No)
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e) Rationale (relevance)
To what extent does the data satisfy information demand?
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The indicator measures the notable areas of "best practice" that are integral to responsive, transparent, and reliable outreach mechanisms on Customs matters that are important to the industry.
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	The information gathered for this metric satisfies the strategic considerations for proposed legislative and procedural changes. The WCO has a long-standing commitment to Customs-Business partnerships at international, national, and even local levels. This is also relevant to SMEs as a source of economic development that may require special attention by government agencies. The WCO's International Convention on the simplification and harmonization of Customs procedures, known as the Revised Kyoto Convention (RKC) adopted in 1999, delivers a Customs-business partnership framework. Among its key governing principles are providing a business-friendly environment by ensuring the transparency and predictability of Customs actions and partnership with trade. Further, the RKC offers simplified procedures for authorized persons that demonstrate compliance built on trust with Customs. The SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE FoS) took a significant step forward in developing the principle of Customs-Business partnerships. The SAFE FoS was adopted in 2005, acting as a deterrent to international terrorism, helping secure revenue collections and promoting trade facilitation worldwide. One of the pillars of the SAFE FoS is the Authorized Economic Operator (AEO) Programme, developed based on the RKC concept of Customs-Business partnership. The indicator also aligns with the WCO's Customs-Business Partnership Guidelines: http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/Customs-business-partnership-guidance/Customs--business-partnership-guidance.pdf?db=web. In addition, the Revised Arusha Declaration calls on Customs administrations to foster an open, transparent and productive relationship with the private sector: http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/declarations/revised_arusha_declaration_en.pdf?la=en
f) **Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Advanced level of accountability

g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Subjective; process; effectiveness leading indicator KPI to measure Customs performance
h)	**Source of verification (SoV)** **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	WCO Member database of recommendations/C2B Partnership programmes.
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	US: Public and internal government information available from the Commercial Customs Operations Advisory Committee (COAC) is provided in the Federal Advisory Committee Act Database on an annual basis.
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	
l)	**Target value (non-mandatory)**	Score of "9" = 100%
-	*Given by standards/benchmarks*	

- *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where it is communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

KPI "Variation in the number of AEOs"

	KPI
a) Name of the indicator *Title of the indicator*	**Variation in the number of AEOs**
b) Description of the indicator	Annual variation in the total number of AEOs (Authorized Economic Operators) with a valid status, excluding the AEOs recognized through MRAs

	In order to avoid ambiguity, how can you describe in detail the indicator?	
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased trust in the relationship with trade**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A-B)/B)*100$ # AEO $_t$ =A # AEO $_{t-1}$ =B All AEO operators should be included in the calculation (e.g. Exporters, Importers, Warehouse Operators, Customs Brokers, Logistics Operators, Carriers/Transporters, Port/Terminal Operators, Manufacturers)
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The AEO programme has become the centre of Pillar II of the SAFE FoS, the Customs-to-Business partnership component, providing a standardized method to assess diverse global supply chains and, through this understanding, enhance trade security and facilitation. The AEO programme is a facilitation instrument contributing to building up trust between business and Customs and to reducing trade costs, as well as to a smoother movement of goods, increased market access for small-scale industries, and increased voluntary tax compliance. AEOs will reap benefits such as faster processing of goods by Customs, e.g. through reduced examination rates. This, in turn, translates into savings in time and the costs of clearance. The annual variation in the total number of AEOs with a valid status takes into account the results of AEO validation/audit to check compliance. Among all the simplification instruments the AEO programme can be accounted as one of the main value drivers for traders, and can be seen as a good indicator for a "two-way" B2C and C2B trust. The AEOs recognized through MRAs are excluded from the calculation to avoid counting them twice, as they are considered and measured with respect to another related expected outcome: enhancement of partnership/ Increased C2C interconnectivity.

f)	**Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	○ Supply chain and business continuity ○ Smoother movement of goods ○ Increased voluntary revenue compliance
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Objective; Quantitative; Leading; Effectiveness; Outcome KPI to measure Customs performance
h)	**Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Administrative records (internal monitoring system) displayed in the annual report
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	Annual AEO Compendium published by the WCO Online AEO Compendium (OAC) system
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)

k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	- By type of operator: Exporters, Importers, Warehouse Operators, Customs Brokers, Logistics Operators, Carriers/Transporters, Port/Terminal Operators, Manufacturers)
l) Target value (non-mandatory) *Given by standards/benchmarks* *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Georgia: Authorizations to economic operators granted by the Customs authorities o Madagascar: Authorized Economic Operator (AEO) o Turkey: Number of Companies with AEO Status
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	- Public - It is possible to disclose disaggregated data
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The indicator is **affected by the maturity of the AEO programme**. With more mature AEO programmes, Members might have a quite stable record on the KPI over the time, while at the initial stages of implementation of the programme, the KPI might score more highly. For Members that have not yet implemented the AEO programme, the KPI would not be applicable.

		It might be also possible to measure the level of trust through a survey; however, this would entail a more burdensome data collection than relying on administrative data.

KPI "AEO involvement in trade"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**AEO involvement in trade**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The percentage of the annual trade value (i.e. volume of trade) generated by AEOs for importation and exportation
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased trust in the relationship with trade**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A/B*100 A= Annual trade value of import and export by AEOs with a valid AEO status. B= Total trade value (import and export) The percentage of the annual trade value (i.e. volume of trade) generated by AEOs includes trade related to Declarants or Representatives that are AEOs
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The aim of this KPI is to have a clear picture of the coverage of AEOs in terms of trade volume where importation or exportation is concerned. Given that these AEOs have previously demonstrated the reliability of their processes, this trade flow can be considered as less risky
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Supply chain and business continuity o Smoother movement of goods
g)	**Type of indicator** *(One indicator might fall under more than one typology)*	Outcome; Quantitative; Compliance KPI to measure Customs performance

Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	By direction of trade: import and export
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o EU: AEO involvement in trade

	o Georgia: Authorizations to economic operators granted by the Customs authorities o Madagascar: Authorized Economic Operator (AEO) o Turkey: Number of Companies with AEO Status
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The number of declarations may not exactly reflect the real spectrum of trade involvement; the indicator is therefore measuring the volume of trade. For future disaggregation, it might be useful to consider the type of AEO trade activity: primary, industrial and services.

Smoother movement of goods

KPI "Physical release time for import"

	KPI
a) Name of the indicator *Title of the indicator*	**Physical release time for import**

b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Average time required for border procedures from the arrival of all goods to the physical release of goods for import, excluding pre-clearance phases and pre-arrival information. The term "**physical release**" of goods is the step of the clearance process when the goods are physically placed at the disposal of the importer or his/her legal representative for home consumption or export or any other Customs procedure.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Smoother movement of goods**
d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	Average time required for border procedures **from the arrival of the goods** (by all modes of transport) **until the physical release** of goods, for the major point of entry, in a selected timeframe for all control channels: $$\frac{\sum_{i=0}^{n} T_i}{N}$$ The average is calculated for a selected timeframe, for the main points of entry. Each Member should select a representative timeframe (week, month, etc.) and its main point of entry. T_i=Time required for the physical release of goods (calculated per declaration) N= total number of Customs declarations **Unit of measurement:** minutes (up to 2 decimals)
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This indicator is useful for monitoring the flow of goods and to point out trends regarding the processing time by Customs and other border agencies, identifying areas for possible improvement to foster trade facilitation. Customs administrations, as lead border agencies, play a vital role in expediting the international movement of goods. The WCO believes that it is important for the Customs administrations, in collaboration with relevant border agencies and stakeholders, to assess the efficiency and effectiveness of border clearance processes, in order to optimize trade facilitation and thus ultimately improve overall performance. With this in mind, the WCO Time Release Study (TRS) measures, in a periodic manner, the efficiency and effectiveness of the entire cross-border clearance process related to imports, exports and transit movements of goods. The tool seeks to accurately

	measure the border process performance relating to trade flows, in particular the clearance and release of goods, and helps identify associated bottlenecks so that appropriate solutions can be designed to improve the clearance process. It allows the formulation of tailor-made solutions to address inefficiencies stemming from any step in the overall clearance and release process thereby leading to a reduction in clearance times and trade transaction costs. Pre-clearance phases and pre-arrival information are not measured directly by the indicator but pre-arrival information is expected to positively impact the indicator.
f) **Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Connected to all indicators under the dimension of Trade Facilitation and Economic Competitiveness o Enhanced intelligence and risk-based approach to enforcement and compliance activities
g) **Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; efficiency; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (SoV)** *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/or the*	National Customs databases Automated Clearance Tools/systems used by border agencies TRS report, when available

available documented source (e.g. progress reports, project accounts, official statistics, etc.). **-** *Primary or secondary data*	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k) Disaggregation
If applicable (e.g. by gender, income group, etc.)
	Average **release time** required from the arrival of the goods until the physical release of goods for import is disaggregated by:
	
	• **Responsible actor:**
	    o **Business** e.g. time taken by the private sector to respond, for instance to integrate documentary submissions, including the time from the arrival of the goods to the submission of the declaration to Customs
	    o **Other government agencies**. Time taken to issue the licence/permit/approval after the arrival of the goods and time for physical inspections and examinations by other government agencies
	    o **Customs** only (all activities under Customs responsibility including the time taken for documentary assessment from lodging of the Customs declaration to the release of the good, and the time taken for physical examination/inspection).
	• **AEO/other operators**
	• Advanced declarations or pre-arrival information/OTHER THAN Advanced declarations and pre-arrival information
	• **Mode of transport** (air, sea, land, rail)

l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	

m) Country example (non-mandatory) *Similar indicator used by Member*	o Brazil: Imports in green/red/yellow channel o Finland: Time for processing the Customs declarations o Georgia: Time spent on Customs procedures o Jordan: Time release of goods/Customs completion time o EU: Percentage of import declarations under normal procedures electronically cleared within indicated timeframes o China: Average turnover time of containers o Madagascar: Customs clearance time o Saudi Arabia: Median clearance time o Japan: TRS o Peru: Total Release Time of Import Goods (TTLM); Total Release Time of Definitive Export Goods (TTLME); Total Release Time of Goods of Simplified Declarations of Entry Express Cargo Shipments (DSEER) o Togo: Time required for release of goods o Tunisia: Time release by office

n) Disclosure policy
- *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level*
- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?
- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)
	The data can be disclosed at the **public level for the main KPI**, and at different levels of disclosure for the disaggregated data, as follows:
	
	• **Responsible actor:**
	   o Business: WCO DISCLOSURE
	   o Other government agencies: WCO DISCLOSURE
	   o Customs (all activities under Customs responsibility) – PUBLIC DISCLOSURE
	• **AEO/other operators**: WCO DISCLOSURE
	• **Advanced declarations** or pre-arrival information/OTHER THAN Advanced declarations and pre-arrival information: WCO DISCLOSURE
	• **Mode of transport** (air, sea, land, rail): WCO DISCLOSURE

o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?*	The extent of Customs responsibility and the allocation of responsibilities among the different stakeholders in one country depends on the legislative framework. Further disaggregation might be considered for inclusion in the future: • **Control channels** (physical examination/only documentary check/no examination) • Simplified process for immediate release/OTHER THAN simplified process for immediate release

To what extent do current data sources meet user requirements?	- Customs regimes: imports for home consumption, imports for warehousing, imports under FTAs, imports for re-exportation, perishables. Public disclosure of disaggregated data is recommended for the Administrations in their national context.

KPI "Physical release time to export from the lodging of the export declaration"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Physical release time to export from the lodging of the export declaration**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Average time required for border procedures **from the lodging of the export declaration** until the goods are loaded on board for export for the major point of exit, in a selected timeframe and for all the control channels.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Smoother movement of goods**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	The average is calculated for a selected timeframe, on the main points of exit. Each Member should select a representative timeframe (week, month, etc.) and its main point of exit. $$\frac{\sum_{i=0}^{n} T_i}{N}$$ T_i = time **from the lodging of the export declaration** until loading on board (calculated per declaration) N= total number of export declarations **Unit of measurement:** minutes (up to 2 decimals)
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	This indicator is useful for monitoring the flow of goods and to point out trends regarding the processing time by Customs and other border agencies, identifying areas for possible improvement to foster trade facilitation. Customs administrations, as lead border agencies, play a vital role in expediting the international movement of goods. The WCO believes that it is important for the Customs administrations, in collaboration with relevant border agencies and stakeholders, to assess the efficiency and effectiveness of border clearance processes, in order to optimize trade facilitation and thus ultimately improve

	overall performance. With this in mind, the WCO Time Release Study (TRS) measures, in a periodic manner, the efficiency and effectiveness of the entire cross-border clearance process related to imports, exports and transit movements of goods. The tool seeks to accurately measure the border process performance relating to trade flows, in particular the clearance and release of goods, and helps identify associated bottlenecks so that appropriate solutions are designed to improve the clearance process. It allows the formulation of tailor-made solutions to address inefficiencies stemming from any step in the overall clearance and release process thereby leading to a reduction in clearance times and trade transaction costs.
f) **Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Connected to all indicators under the dimension of Trade Facilitation and Economic Competitiveness o Enhanced intelligence and risk-based approach to enforcement and compliance activities
g) **Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; efficiency; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (SoV)** *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). - Primary or secondary data*	National Customs databases Automated clearance tools/systems used by border agencies TRS report, when available

i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	The average release time required from the lodging of the export declaration until the goods are loaded on board for export is disaggregated by: • **Responsible actor:** o **Business** (time taken by private sector, e.g. to integrate documentary submissions), including the time taken from the submission of the export declaration to the arrival of the goods at the office of exit o **Other government agencies**. Time taken to issue licence/permit/approval prior to goods departing o **Customs only,** including time taken for documentary assessment, and the time taken for inspection /examination • **Mode of transport** (air, sea, land, rail) • **AEO/**other operators
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Finland: Time for processing the Customs declarations o Georgia: Time spent on Customs procedures o Jordan: Time release of goods/Customs completion time o China: Average turnover time of containers o Madagascar: Customs clearance time o Saudi Arabia: Median clearance time o Japan: TRS o Peru: Total Release Time of Definitive Export Goods (TTLME); Total Release Time of Goods of Simplified Declarations of Entry Express Cargo Shipments (DSEER) o Togo: Time required for release of goods o Tunisia: Time release by office

n) Disclosure policy
- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level
- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?
- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)
	The data can be disclosed at the **public level for the main KPI**, and at different levels of disclosure for the disaggregated data as follows:
	
	• **Responsible actor:**
	   ○ Business: WCO DISCLOSURE
	   ○ Other government agencies: WCO DISCLOSURE
	   ○ Customs (all activities under Customs responsibility): PUBLIC DISCLOSURE
	• **AEO/other operators**: WCO DISCLOSURE
	• **Advanced declarations** or pre-arrival information/OTHER THAN Advanced declarations and pre-arrival information: WCO DISCLOSURE
	• **Mode of transport** (air, sea, land, rail): WCO DISCLOSURE

o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	There could be a gap of few days from when the declaration is submitted to Customs for processing and the actual date of loading. Activities under Customs responsibility and the allocation of responsibilities among the different stakeholders in one country depends on the legislative framework.

KPI "Physical release time to export from the arrival of goods at places under Customs supervision"

	KPI
a) Name of the indicator *Title of the indicator*	**Physical release time to export from the arrival of goods at places under Customs supervision**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Average time required for border procedures **from the arrival of goods at places under Customs supervision** until the goods are loaded on board for export, for the major point of exit, in a selected timeframe and for all the control channels.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Smoother movement of goods**
d) Calculation method	The average is calculated for a selected timeframe, on the main points of entry.

In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?	Each Member should select a representative timeframe (week, month, etc.) and its main point of entry. $$\frac{\sum_{i=0}^{n} T_i}{N}$$ T_i= time from the arrival of goods at places under Customs supervision (calculated per declaration) until the goods are loaded on board N= total number of export declarations **Unit of measurement:** minutes (up to 2 decimals)
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This indicator is useful for monitoring the flow of goods and to point out trends regarding the processing time by Customs and other border agencies, identifying areas for possible improvement to foster trade facilitation. Customs administrations, as lead border agencies, play a vital role in expediting the international movement of goods. The WCO believes that it is important for the Customs administrations, in collaboration with relevant border agencies and stakeholders, to assess the efficiency and effectiveness of border clearance processes, in order to optimize trade facilitation and thus ultimately improve overall performance. With this in mind, the WCO Time Release Study (TRS) measures, in a periodic manner, the efficiency and effectiveness of the entire cross-border clearance process related to imports, exports and transit movements of goods. The tool seeks to accurately measure the border process performance relating to trade flows, in particular the clearance and release of goods, and helps identify associated bottlenecks so that appropriate solutions can be designed to improve the clearance process. It allows the formulation of tailor-made solutions to address inefficiencies stemming from any step in the overall clearance and release process thereby leading to a reduction in clearance times and trade transaction costs.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Connected to all indicators under the dimension of Trade Facilitation and Economic Competitiveness o Enhanced intelligence and risk-based approach to enforcement and compliance activities
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness*	Process; effectiveness; efficiency; lagging; quantitative KPI to measure Customs performance

	indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h)	**Source of verification (SoV)** **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National Customs databases Automated clearance tools/systems used by border agencies TRS report, when available
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k)	**Disaggregation**
	 If applicable (e.g. by gender, income group, etc.)
		The average release time required from the lodging of the export declaration until the goods are loaded on board for export is disaggregated by:
		
		 • **Responsible actor:**
		     o **Business** (time taken by private sector, e.g. to integrate documentary submissions), including the time taken from the submission of the export declaration to the arrival of the goods at the office of exit
		     o **Other government agencies**. Time taken to issue licence/permit/approval prior to goods departing
		     o **Customs only,** including time taken for documentary assessment, and the time taken for inspection /examination
		 • **Mode of transport** (air, sea, land, rail)
		 • **AEO/**other operators

l)	**Target value (non-mandatory)**	

- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) **Country example (non-mandatory)** *Similar indicator used by Member*	o Finland: Time for processing the Customs declarations o Georgia: Time spent on Customs procedures o Jordan: Time release of goods/Customs completion time o China: Average turnover time of containers o Madagascar: Customs clearance time o Saudi Arabia: Median clearance time o Japan: TRS o Peru: Total Release Time of Definitive Export Goods (TTLME); Total Release Time of Goods of Simplified Declarations of Entry Express Cargo Shipments (DSEER) o Togo: Time required for release of goods o Tunisia: Time release by office

n) **Disclosure policy**
- *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level*
- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?
- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)
	The data can be disclosed at the **public level** for the main KPI, and at different levels of disclosure for the disaggregated data as follows:
	
	• **Responsible actor:**
	   o Business: WCO DISCLOSURE
	   o Other government agencies: WCO DISCLOSURE
	   o Customs (all activities under Customs responsibility): PUBLIC DISCLOSURE
	• **AEO/other operators:** WCO DISCLOSURE
	• **Advanced declarations** or pre-arrival information/OTHER THAN Advanced declarations and pre-arrival information: WCO DISCLOSURE
	• **Mode of transport** (air, sea, land, rail): WCO DISCLOSURE

o) **Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?*	There could be a gap of few days from when the declaration is submitted to Customs for processing and the actual date of loading. Activities under Customs responsibility and the allocation of responsibilities among the different stakeholders in one country depends on the legislative framework.

	To what extent do current data sources meet user requirements?	

Smoother movement of people

KPI "Passengers travelling by air undergoing physical inspection"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Passengers travelling by air undergoing physical inspection**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Percentage of passengers travelling by air undergoing physical inspection (red channel or similar)
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Smoother movement of people**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale formula/scale and the measurement unit?*	$A/B \times 100$ A: number of passengers travelling by air undergoing physical inspection (red channel, or similar) in a specific chosen timeframe and in a representative airport B: total number of passengers travelling by air in a specific chosen timeframe and in a representative airport
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The physical inspection rate depends on the targeting and risk management system. Physical inspection of a traveller and a travel document is nowadays only a small part of border controls on passengers arriving by air. The rest of the border control process relies on secure electronic data, some of which is provided when the passenger buys a ticket and some when the passenger boards an aircraft. The processing and analysis of Advance Passenger Information (API) has the potential to reduce inconvenience and delays that may be

	experienced by passengers as a result of the necessary processing of passengers at borders. API involves the capture of a traveller's biographic data and their flight details by the aircraft operator prior to departure and the transmission of that information by electronic means to the border control agency in the departing and (or) destination country. API can be a necessary decision-making support tool that border control agencies use to detect a person of interest or person requiring examination in advance of the intended travel, departure, arrival, or transit.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased C2C interconnectivity and interoperability o Paperless trade o Strengthened interinstitutional collaboration o Enhanced intelligence and risk-based approach to enforcement and compliance activities
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Outcomes, effectiveness, efficiency, quantitative, lagging KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).*	Customs clearance system Primary data

	- Primary or secondary data	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Country
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?*	

To what extent do current data sources meet user requirements?	

Increased quality of services

KPI "Service commitment"

	KPI
a) Name of the indicator *Title of the indicator*	**Service commitment**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator measures the number of <u>published</u> service commitments <u>for Customs service delivery.</u> **"Service"** is the provision of Customs activities delivered to people or organizations that require action from the Customs administration. An example of a service is: issuing a Customs ruling by a certain time. Service commitments articulate a Customs administration's <u>intention to provide knowledgeable, accessible and fair services that are timely, professional and courteous</u>. **Service commitments should be published (e.g. service standards, service charters, etc.)** and not just internally approved so that they are available to the public and enable Customs to manage client expectations. Service commitments depend on the national context and might relate, <u>for example</u>, to timeliness, transparency in decision making, zero-error-services automation. Customs services do not include internal services provided to the Customs officials by the administration. The purpose of this indicator is to continuously enhance a Customs administration's commitment to clients by developing, monitoring, reporting, and improving on services.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increased quality of services**
d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A = number of service commitments that Customs have published

e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	Service commitments articulate a Customs administration's <u>intention to provide knowledgeable, accessible and fair services that are timely, professional and courteous</u>. The aim of having service commitments is to provide a knowledgeable, accessible and fair service that is timely, professional and courteous. Service commitments should therefore be monitored and reported on. For this KPI, Customs administrations are recommended to identify all of their Customs services; and consider how many of those Customs services have published service commitments. The purpose is to ensure that the Customs administration's external services have comprehensive and transparent client-centric standards, related targets, and performance information, for all service delivery channels in use, and it is recommended that this information be available on the administration's web site.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	"Increased quality of services" "Increased trust in the relationship with trade"
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Effectiveness; leading; quantitative; structural KPI to measure Customs performance
h)	**Source of verification (SoV)** **-** *Where and how the information about the indicator can be obtained (data source)*	Inventory of services

	- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). **- Primary or secondary data**	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	
l)	**Target value (non-mandatory)** - *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	For this particular KPI, the target value should be a mandatory element at the national level, determined in consultation with relevant overarching documents (i.e. international agreements, national law etc.). Communicating service commitments and the target value is a means of further establishing trust with traders and other clients, as it is a form of public accountability.
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o Singapore: Service Standards which are published on Singapore Customs' website
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for*	Public

	aggregation, e.g. minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	This indicator is reliant on service commitments that are properly communicated to stakeholders. The level and motivation of service commitment might affect the indicator. This KPI might not be applicable, depending on the national framework. However, a country might work progressively to improve service delivery, procedures and technologies for the smoother movement of goods and people. They type of services and the delivery modalities might vary in the different national contexts.

KPI "Service delivery"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Service delivery**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator measures the **average percentage of services completed in accordance with service standards.** Key external services (import, export, transit, passenger services) are delivered in accordance with service standards. Service standards may be established internally or in line with those established by international agreements or by law. **Service** is the provision of Customs activities delivered to people or organizations that require action from the Customs administration. An example of a service is: issuing a Customs ruling by a certain time. **Service standards** are documented technical criteria by which the performance of those activities is measured.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased quality of services**
d)	**Calculation method**	$\sum_{i=1}^{n}\left(\frac{A}{B}\right) i *100$

In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?	A= Number of transactions that meet the service standard B= Number of transactions for each service type i = type of service standards Average percentage (%) of services completed in accordance with service standards.
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This KPI requires that service standards are established and monitored to assess the level of compliance to the KPI "Published Service Commitment for Customs Service Delivery" (other KPIs). The degree of customer satisfaction varies in different countries. By measuring the alignment with service standards, this indicator is not dependent on scales. The indicator might serve as a motivational factor for employee' performance.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	KPI Published Service commitment for Customs service delivery under the expected outcome "Increased quality of services" KPI "Private Sector Engagement" under the expected outcome "Increased trust in the relationship with trade"
g) Type of indicator) *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Effectiveness; lagging; quantitative; process KPI to measure Customs performance
h) Source of verification (SoV)	Customs service delivery databases Audit reports, if applicable

- Where and how the information about the indicator can be obtained (data source) *- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	
l) Target value (non-mandatory) - *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	For this particular KPI, the target value should be a mandatory element at the national level, determined in consultation with the relevant overarching document (i.e. international agreement, national law etc.). Communicating service standards and the target value is a means of further establishing trust with traders and other clients, as it is a form of public accountability.
m) Country example (non-mandatory) *Similar indicator used by Member*	o Singapore: service standards which are published on Singapore Customs' website
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?*	Public

	- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	This indicator is reliant on service standards that are properly communicated to stakeholders. The level and motivation of internal standards might affect the indicator. This KPI might not be applicable, depending on the national framework. However, a country might work progressively to improve service delivery, procedures and technologies for smoother movement of goods and people. The type of services and the delivery modalities might vary in the different national contexts.

Paperless trade

KPI "Rate of electronic declarations"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Rate of electronic declarations**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Percentage of import/export/transit/cargo declarations submitted electronically (digitalized/submitted through digital channels) including through the Single Window
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Paperless trade**
d)	**Calculation method**	A/B x100 A: total number of import, export, transit and cargo declarations submitted electronically (through any digital channel, excluding email).

In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?	Electronic <u>declarations do not include uploads of scanned copies, but refer to declarations that are digitalized, i.e. submitted through electronic messages</u> B: total number of import, export, transit and cargo declarations (submitted digitally or by any other means). Percentage of import/export/transit/cargo declarations submitted electronically, including through the Single Window
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures the degree of digitalization for paperless trade. It is intended to measure the use of telematics channels to submit the Customs declaration to fulfil all import, export and transit-related regulatory requirements Non-electronic submission channels might also be in place as a business continuity solution, to be activated in the event of disruptions to the electronic environment
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods o Smoother movement of people o Increased quality of services o Increased trust in the relationship with trade o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o More efficiency of clearance and delivery in e-commerce
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging*	Process; effectiveness; efficiency; lagging; quantitative KPI to measure Customs performance

indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	By direction of trade: import/export/transit
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Japan: Percentage of import/export declarations made through Single Window against total declarations o Italy: Percentage of declarations (import, export, transit) submitted by electronic file in all offices o Morocco: Dematerialization rate. Number of documents exchanged with Single Window o Tunisia: Rate of dematerialization of Customs procedures (number of dematerialized Customs procedures/total number of clearance procedures) o Finland: Rate of electronic declarations
n) Disclosure policy	Public

- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level - Where does the information deriving from the measurement process using this indicator appear/where is it communicated - Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The indicator might not be significant to countries where the dematerialization rate is nearly 100%

KPI "Data standardization"

	KPI
a) Name of the indicator *Title of the indicator*	**Data standardization**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Percentage of Customs declarations having undergone a process of data standardization through the adoption of the WCO Data Model (DM) The indicator measures the conformity of the different types of Customs declarations (import, export, transit, cargo declaration) with the WCO DM
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Paperless trade**

d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B) \times 100$ A= number of Customs declaration types that have been standardized in accordance with the WCO Data Model (DM) in the last calendar year B= total number of Customs declaration types (import, export, transit, cargo declaration) in the last calendar year
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures the degree of standardization of declaration types (import, export, cargo declaration) according to the WCO Data Model (DM). The WCO Data Model is a compilation of clearly structured, harmonized, standardized, and reusable sets of data definitions and electronic messages designed to meet the operational and legal requirements of Customs and other cross-border regulatory agencies (CBRAs) responsible for border management. Data standardization according to the WCO Data Model implies the development of a "**My information package**" (MyIP), that is one step in the implementation of the DM, as indicated below. Level of adoption of the WCO Data Model: S: Information **systems have been checked for conformance** with the WCO Data Model (Tables showing conformance have been shared with the WCO Secretariat) P: **Projects** involving the use of the WCO Data Model are underway or have been completed M: **Mapping** of data elements in national Information Systems with the WCO Data Model has been produced and (in some cases) shared with the WCO Secretariat IP: "**My Information Package**" has been published by the Member. NA: Information regarding conformance with the WCO Data Model **is not available**
f) Link to other indicators	o Increased C2C interconnectivity and interoperability

(to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods; o Smoother movement of people; o Strengthened interinstitutional collaboration
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; efficiency; lagging; quantitative
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	WCO Data Model web page
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	
l) Target value (non-mandatory) - *Given by standards/benchmarks*	

- *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Morocco: Dematerialization rate; Number of documents exchanged with Single Window o Tunisia: Rate of dematerialization of Customs procedures (number of dematerialized Customs procedures/total number of clearance procedures)
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Customs and other government agencies' documentary requirements include all of the documents required by government agencies to submit a Customs declaration, including commercial supporting documents Data Harmonization is not in the scope of this indicator. Data harmonization would also ensure that data required by cross border regulatory authorities are simple, clear and free of redundancies; it should be based on international standards, and is fundamental to the establishment of a Single Window environment.

More efficiency of clearance and delivery in e-commerce

KPI "Immediate release rate of e-commerce shipments"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Immediate release rate of e-commerce shipments**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Yearly percentage of cross-border **E-Commerce shipments** that are released immediately upon arrival. **Cross-border e-commerce** refers to **all transactions which are effected digitally** through a computer network (e.g. the internet), and result in physical goods flows subject to Customs formalities and destined to a consumer. E-commerce shipments include both Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions. The WCO Framework of Standards on Cross-Border E-Commerce (E-Commerce FoS) characterizes it as: ☐ Online ordering, sale, communication and, if applicable, payment, ☐ Cross-border transactions/shipments, ☐ Physical (tangible) goods, and ☐ Destined to consumer/buyer (commercial and non-commercial). **Other national practices can also be considered in the scope of e-commerce for the purpose of this indicator.** E-commerce shipments can be identified by the carrier, or through simplified declarations or other solutions. **Immediate release does not include shipments that are subject to Customs control (physical examination or NII).**
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More efficiency of clearance and delivery in e-commerce**

d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B) ×100 A= number of cross-border **E-Commerce shipments** in the calendar year that are released immediately upon arrival **Immediate release does not include shipments that are subject to Customs control (physical examination or NII).** B= total number of cross-border **E-Commerce shipments** in the calendar year
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	According to Standard 6 of the E-commerce FoS (Simplified Clearance Procedures): "*Customs administrations, working in coordination with other relevant government agencies as appropriate, should establish and maintain simplified clearance formalities/procedures utilizing pre-arrival processing and risk assessment of cross-border E-Commerce shipments, and procedures for immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures should include, as appropriate, an account-based system for collecting duties and/or taxes and handling return shipments.*" This indicator is one of the KPIs on the implementation of the E-Commerce FoS as finalized during the 227th/228th Sessions of the Permanent Technical Committee (PTC).
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods o Paperless trade o Increased C2C interconnectivity and interoperability
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance

performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV**)** *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Customs clearance system
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	By direction of trade: import/export
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o China: Inspection and release efficiency of E-Commerce commodities within one year.
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated*	Public

- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o) **Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	Cross-border e-commerce refers to all transactions which are effected digitally through a computer network (e.g. the internet), and result in physical goods flows subject to Customs formalities. This KPI requires a more advanced maturity in the measurement and management of the e-commerce. Difficulty identifying what is "e- commerce": difficulty distinguishing the transactions that are effected digitally through a computer network (e.g. the internet) Cross-country comparability is affected by the use of different national practices in the identification of e-commerce shipments

KPI "Average clearance time of low-risk cross-border e-commerce shipments"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Average clearance time of low-risk cross-border e-commerce shipments**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Average time required for clearance of e-commerce shipments **from lodging of the Customs declaration to clearance from Customs formalities**, <u>in a selected timeframe</u> for **low-risk** e-commerce shipments **Cross-border e-commerce** refers to **all transactions which are effected digitally** through a computer network (e.g. the internet), and result in physical goods flows subject to Customs formalities and destined to a consumer. E-commerce shipments include both Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions.

		The WCO Framework of Standards on Cross-Border E-Commerce characterizes it as: ☐ Online ordering, sale, communication and, if applicable, payment, ☐ Cross-border transactions/shipments, ☐ Physical (tangible) goods, and ☐ Destined to consumer/buyer (commercial and non-commercial). **Other national practices can also be considered in the scope of e-commerce for the purpose of this indicator**. E-commerce shipments can be identified by the carrier, or through simplified declarations or other solutions. This indicator measures the clearance time **only for low risk** E-commerce shipments, as defined by the national risk management system.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More efficiency of clearance and delivery in e-commerce**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	Average time required for clearance of e-commerce shipments **from lodging of the Customs declaration to clearance from Customs formalities**, **in a selected timeframe** for **low-risk** e-commerce shipments $$\frac{\sum_{i=0}^{n} T_i}{N}$$ T_i= time **from lodging of the Customs declaration to clearance from Customs formalities**, **in a selected timeframe** for **low-risk** e-commerce shipments (calculated per declaration) N= total number of e-commerce declarations **Unit of measurement:** minutes (up to 2 decimals)
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The key to the effective and efficient management of cross-border e-commerce is the use of timely and accurate information, ideally from its source, to allow the early risk assessment and clearance of legitimate transactions in an automated environment with minimum need for physical interventions. According to Standard 6 of the E-commerce FoS (Simplified Clearance Procedures)" "*Customs administrations, working in coordination with other relevant government agencies as appropriate, should establish and maintain*

<table>
<tr><td></td><td>simplified clearance formalities/procedures utilizing pre-arrival processing and risk assessment of cross-border E-Commerce shipments, and procedures for immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures should include, as appropriate, an account-based system for collecting duties and/or taxes and handling return shipments."

This indicator is one of the <u>KPIs</u> on the implementation of the E-Commerce FoS as finalized during the 227th/228th Sessions of the Permanent Technical Committee (PTC).</td></tr>
</table>

f) **Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods o Paperless trade Increased C2C interconnectivity and interoperability
g) **Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). - Primary or secondary data*	Customs clearance system

i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	**Cross-country comparability is affected by the use of different national practices in the identification of e-commerce shipments**

KPI "Share of e-commerce shipments"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Share of e-commerce shipments**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The indicator measures the share of e-commerce in **import and export** shipments. **Cross-border e-commerce** refers to **all transactions which are effected digitally** through a computer network (e.g. the internet), and result in physical goods flows subject to Customs formalities and destined to a consumer. E-commerce shipments include both Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C) transactions. The WCO Framework of Standards on Cross-Border E-Commerce characterizes it as: ☐ Online ordering, sale, communication and, if applicable, payment, ☐ Cross-border transactions/shipments, ☐ Physical (tangible) goods, and ☐ Destined to consumer/buyer (commercial and non-commercial). **Other national practices can also be considered in the scope of e-commerce for the purpose of this indicator.** E-commerce shipments can be identified by the carrier, or through simplified declarations or other solutions.
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More efficiency of clearance and delivery in e-commerce**
d) **Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B) ×100 A: total number of e-commerce shipments (import and export) B: total number of shipments (import and export)
e) **Rationale (relevance)**	Over the past decade, the growing trade in cross-border electronic commerce (e-commerce) in physical goods has generated enormous opportunities for the

To what extent does the data satisfy information demand?	global economy, providing new growth engines, entailing the development of new business models, driving new consumption trends and creating new jobs. This unprecedented growth has revolutionized the way businesses and consumers market, sell, and purchase goods, providing wider choices and innovative shipping, payment and delivery options. It has also opened up global economic opportunities to micro, small and medium-sized enterprises (MSMEs) in terms of wider access to overseas markets by lowering entry barriers and reducing costs. This fast-evolving trading environment requires comprehensive and well-considered solutions from all stakeholders, including Customs authorities, to manage the unprecedented growth in volumes, and to address associated border risks. An accurate measurement of cross-border e-commerce is the key for well-considered policy and business decisions. In addition, this could be useful for better risk management by identifying trends, patterns and emerging dynamics. Customs administrations should work with relevant government agencies in close cooperation with e-commerce stakeholders to accurately capture, measure, analyse and publish cross-border e-commerce statistics in accordance with international statistical standards and national policy, for informed decision making. https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/activities-and-programmes/ecommerce/wco-framework-of-standards-on-crossborder-ecommerce_en.pdf?db=web
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods o Paperless trade o Increased C2C interconnectivity and interoperability
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators,*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance

	Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h)	**Source of verification (**SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	Customs clearance system
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	By direction of trade: import/export
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level*	Public

- Where does the information deriving from the measurement process using this indicator appear/where is it communicated - Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o) **Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

II. Revenue Collection

Increased compliance with classification, rules of origin and valuation

KPI "The ratio of binding rulings on classification to import declarations"

	KPI
a) **Name of the indicator** *Title of the indicator*	**The ratio of binding rulings on classification to import declarations**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The ratio of the total number of binding rulings on classification valid in the calendar year to the number of import declarations
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased compliance with classification rules**

d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A/B x 100 A – Total annual number of binding rulings on classification that have been issued and are valid in the calendar year B – Total annual number of import declarations in the same period	
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	As stipulated by the RKC in Standard 9.9. "The Customs shall issue binding rulings at the request of the interested person, provided that the Customs have all the information they deem necessary." The term "binding ruling" is used in the sense of "advance ruling" in the TFA (ref. Article 3) and Binding Tariff Information (BTI) at the EU level. This is not a legal requirement, but it ensures that the goods have the correct commodity code and, as it is issued by a Customs administration (potentially after laboratory control), it greatly contributes to the correct application of the classification rules. Compliance with classification rules is expected to increase if the value of the KPI increases, given that the importers would prefer to use BTI in the classification of their goods. Increased compliance with classification rules is expected to have a positive impact on voluntary revenue compliance.	
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Fairer revenue collection Increased voluntary revenue compliance More effective revenue mobilization through modern techniques and the correct application of Customs valuation rules Improved collection of the revenue that is legally due by combatting revenue leakage and through enhanced recovery Smoother movement of goods Increased trust in the relationship with trade	
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators,*	Process; effectiveness; leading; quantitative; compliance KPI to measure Customs performance	

Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	Administrative records in the WCO Member database
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	It is recommended, at the national level, that Members set a target value, after evaluating the results of the assessment.
m) Country example (non-mandatory) *Similar indicator used by Member*	o EU: Number of Binding Tariff Information (BTI) decisions
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level*	Public

- Where does the information deriving from the measurement process using this indicator appear/where is it communicated? *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Some countries may not be in a position to provide the data for this particular indicator due to the stage reached in their implementation of binding rulings on classification. At the national level it is recommended that the KPI be monitored at the HS Chapter level.

KPI "Degree of non-compliance with classification, rules of origin and valuation (number)"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Degree of non-compliance with classification, rules of origin and valuation (number)**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	. Number of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation with respect to the total number of checked consignments Classification breaches can be referred to as infringements, contraventions, infractions, offences and misclassifications. Breaches of rules of origin can be referred to as infringements, contraventions, infractions, offences and misapplications or incorrect implementations of rules of origin.

	Breaches of valuation can be referred to as infringements, contraventions, infractions, offences and misapplications or incorrect implementations of rules of Customs valuation. If the value of the indicator increases, this could be illustrative of increased non-compliance with classification, rules of origin and valuation; however, it could also be an indicator of improved risk management and detection systems that lead to a higher rate of detection. With this in mind, countries should observe whether there have been changes in the risk management profiles or detection systems affecting decisions related to which consignments are checked for classification, rules of origin and valuation breaches in the reporting period. ***This indicator does not include the breaches detected during the Post-Clearance Audit (PCA).*
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increased compliance with classification, rules of origin and valuation**
d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B)*100 A= total number of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation B= total number of checked consignments
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	Measuring non-compliance with classification, rules of origin and valuation should be considered to be a practical approach to comparing non-compliance and compliance, as well as understanding the reasons for non-compliance. Deeper analysis of the reasons for non-compliance will guide Customs administrations as to what to do to reduce such non-compliance. Increased compliance with classification, rules of origin and valuation is expected to have a positive impact on voluntary revenue compliance.

	The indicator can measure the effectiveness of the mechanism in place to foster classification compliance, e.g. binding rulings, origin criteria, valuation database, etc.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Increased compliance with classification, rules of origin and valuation Fairer revenue collection Increased voluntary revenue compliance Smoother movement of goods Increased trust in the relationship with trade
g) Type of indicator *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative; compliance KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). - Primary or secondary data*	Administrative records in the national/regional Customs databases
i) References to existing databases and metadata (non-mandatory)	

	Internal/external databases	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Quarterly
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	*Disaggregation by* • ***Classification*** • ***Rules of origin*** • ***valuation***
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	It is recommended, at the national level, that Members set a target value, after evaluating the results of the assessment.
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.*	This indicator does not measure the breaches detected during the Post-Clearance Audit (PCA).

What are the legal constraints regarding data collection, acquisition and use? *To what extent do current data sources meet user requirements?*	A separate KPI is intended to measure the effectiveness of PCA, namely the KPI for the expected outcome "Enhanced intelligence and risk-based approach to enforcement and compliance activities. At the national level it is recommended that the KPI be monitored at the HS Chapter level. The value of the indicator can be low, even though the amount of money generated from the adjusted duties from consignments following detected breaches of classification, rules of origin and valuation can be relatively high and, correspondingly, the value of the indicator can be high even though the amount of money generated from the adjusted duties from consignments following detected breaches of classification, rules of origin and valuation can be relatively low. Therefore this KPI should be complemented with the other KPI from the perspective of the amount of money generated from the adjusted duties.

KPI "Degree of non-compliance with classification, rules of origin and valuation (value)"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Degree of non-compliance with classification, rules of origin and valuation (value)**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Proportion of amount of money generated from adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation with respect to the amount of money generated from all duties *****This indicator does not include generated/adjusted duties from consignments following breaches detected as a result of the Post-Clearance Audit (PCA). Classification breaches can be referred to as infringements, contraventions, infractions, offences and misclassifications.

	Breaches of rules of origin can be referred to as infringements, contraventions, infractions, offences, misapplications or incorrect implementations of rules of origin.
	Breaches of valuation can be referred to as infringements, contraventions, infractions, offences, misapplications or incorrect implementations of rules of Customs valuation.
	………
	***This indicator does not include the breaches detected during the Post-Clearance Audit (PCA).
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased compliance with classification, rules of origin and valuation**
d) **Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A/Bx100% A= total amount of money generated from the adjusted duties from consignments following detected breaches of classification, rules of origin and valuation B= total amount of money generated from all duties ***The unit of measurement for the KPI in the PMM is USD; the exchange rate to be applied will be indicated in the WCO official communication on launching the PMM *****This indicator does not include the breaches detected during the Post-Clearance Audit (PCA).
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	Measuring non-compliance with classification and rules of origin should be considered to be a practical approach to comparing non-compliance and compliance, as well as understanding the reasons for non-compliance. Deeper analysis of the reasons for non-compliance will guide Customs administrations as to what to do to reduce such non-compliance. The proportion of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and

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<td>violation with respect to the total number of checked consignments) can be low, even though amount of money generated from the adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation can be relatively high and, correspondingly, the proportion of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and violation with respect to the total number of checked consignments) can be high, even though amount of money generated from the adjusted duties from consignments following detected breaches of classification, rules of origin and valuation can be relatively low. Therefore, the proportion of checked consignments (documentary or/and physical inspection) with detected breaches should be analysed in parallel with the proportion of the amount of money generated from adjusted duties from consignments following detected breaches.

The comparative analysis will be also helpful to improve risk management profiles or detection systems affecting decisions related to which consignments are checked for classification, rules of origin and valuation breaches in the reporting period. Moreover, the comparative analysis will give further indications with respect to fairer revenue generation.</td>
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<td>**f) Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*</td>
<td>Increased compliance with classification, rules of origin and valuation Fairer revenue collection Increased voluntary revenue compliance Smoother movement of goods Increased trust in the relationship with trade</td>
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<td>**g) Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at*</td>
<td>Process; effectiveness; lagging; quantitative; compliance

KPI to measure Customs performance</td>
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measuring the application of WCO tools	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Administrative records in the National/Regional Customs databases
i) References to existing databases and metadata (non-mandatory) <u>Internal/external</u> *databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Quarterly
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	*Disaggregation by* • ***Classification*** • ***Rules of origin*** • ***Valuation***
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	It is recommended that Members set a target value at the national level, after evaluating the results of the assessment.
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level*	WCO

- Where does the information deriving from the measurement process using this indicator appear/where is it communicated? *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	This indicator does not measure the breaches detected during the Post-Clearance Audit (PCA). A separate KPI is intended to measure the effectiveness of PCA. At the national level it is recommended that the KPI be monitored at the HS Chapter level.

Increased utilization of preferential origin treatment

KPI "**Utilization rate of preferential origin treatment**"

	KPI
a) Name of the indicator *Title of the indicator*	**Utilization rate of preferential origin treatment**

b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	This KPI measures the proportion of the value of the consignment that benefits from preferential treatment based on origin (e.g. under a Free Trade Agreement or Generalized Scheme of Preferences). The consignment which is granted preferential treatment can be under reciprocal treatment e.g. free trade agreement, or non-reciprocal treatment e.g. Generalised Scheme of Preference (GSP).
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	Increased utilization of preferential origin treatment
d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B)*100 A – Value of the consignments granted preferential treatment in the reference period, B - Value of the consignments potentially eligible under a preferential tariff scheme in the reference period ****" potentially eligible" covers those consignments where the declared country of origin has a preferential trade agreement with the country of import.* *It should be noted that in practice it is usually the case that not all of the consignments in B would have been eligible to make a claim for preferential treatment as preferential origin often has more stringent requirements than those that apply to non-preferential origin: B simply provides the upper limit for potential utilization.* *Example:* *A preferential trade agreement is in operation with country X. The total value of consignments imported in the period where the origin of the goods is declared as country X is 100 million USD.*

	The total value of consignments for which a preference was both claimed and granted under the trade agreement was 55 million USD.
	In such a scenario, A will be 55 million USD and B will be 100 million USD, producing the utilization rate 55%. (55/100X100%).
	The reasons for the 45% of goods not utilizing the trade agreement are likely to vary. For example, they may relate to the restrictiveness of the requirements compared to the non-preferential origin rules, the costs of claiming preference in comparison to the benefits obtained, the difficulty in gaining verification of status from the manufacturers in the exporting country, or the level of awareness of importers of the provisions.
	The ratio does, however, give a basis for comparing usage between agreements or countries that is simple to calculate.
	The unit of measurement for the KPI in the PMM is USD; the exchange rate to be applied will be indicated in the WCO official communication on launching the PMM
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	Measuring the utilization rate of preferential origin treatment should be considered to be a practical approach to comparing each free trade agreement or comparing different goods, as well as understanding the reasons for low utilization. Deeper analysis of the reasons for low utilization will guide Customs administrations to facilitate the private sector to utilize the preferential origin treatment. Increased utilization of preferential origin treatment is expected to have a positive impact on the effectiveness of trade agreements and policies in promoting trade facilitation.

	If the value of the indicator increases, the country utilizes the preferential origin treatment better. The indicator can measure the effectiveness of the trade agreement in place.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Increased compliance with classification, rules of origin and valuation Fairer revenue collection
g) Type of indicator *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Outcome; Effectiveness; Quantitative indicators; Lagging indicators.
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	Administrative records in the national Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity	Quarterly

When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).	
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	For this KPI, the unit of measurement is value; however, it can also be measured as a proportion of the number of consignments. Many low-value consignments are from small and medium-sized businesses, meaning the value alone may not fully represent the overall benefit of preferential origin treatment. Measuring it as a proportion of the number of consignments provides additional insights and added value.

Increased voluntary revenue compliance

KPI "Percentage of importers paying interest"

		KPI
a)	**Name of the indicator** *Title of the indicator*	Percentage of importers paying interest
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator will measure the number of importers paying interest versus the total number of importers.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased voluntary revenue compliance**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A/B*100 where A is the number of importers owing interest, and B is the total number of importers
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The assumption is that importers that are paying interest are not compliant with revenue requirements. Presumably, only importers that are not paying on time and in full are paying interest, and therefore any importer paying interest is not in full compliance with revenue requirements.
f)	**Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased trust in the relationship with trade o Improved collection of the revenue that is legally due by combatting revenue leakage and through enhanced recovery o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Fairer revenue collection
g)	**Type of indicator** *(One indicator might fall under more than one typology)*	Composite; process; outcome; effectiveness; efficiency; quantitative; compliance indicators; lagging indicators KPI to measure Customs performance

Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	Administrative records, official statistics, different assessment reports
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	

l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	Canada
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	

		KPI
a)	**Name of the indicator** *Title of the indicator*	Percentage of fines administered
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator will measure the number of cases subject to fines versus the total number of import declarations
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	Increased voluntary revenue compliance
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A/B*100 where A is the number of cases subject to fines, and B is the total number of import declarations
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The assumption is that cases subject to fines are not compliant with revenue requirements. Only cases that are not subject to fines are compliant.
f)	**Link to other indicators (**to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased trust in the relationship with trade o Improved collection of the revenue that is legally due by combatting revenue leakage and through enhanced recovery o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Fairer revenue collection
g)	**Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation*	Composite; process; outcome; effectiveness; efficiency; quantitative; compliance indicators; lagging indicators KPI to measure Customs performance

indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Administrative records, official statistics, different assessment reports
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory)	Canada

Similar indicator used by Member	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	

Fairer revenue collection

KPI "Post-clearance control performance"

	KPI
a) Name of the indicator	**Post-clearance control performance**

	Title of the indicator	
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*		The indicator measures the proportion of the net amount assessed/imposed, also considering the Customs adjustments to the amount of revenue as a result of post-clearance control, including post-clearance audit. <u>Post-clearance control:</u> For the purpose of Customs controls, the Customs authorities may verify the accuracy and completeness of the information given in a Customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification, and the existence, authenticity, accuracy and validity of any supporting document, and may examine the accounts of the declarant and other records relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods after having released them. Those authorities may also examine such goods and/or take samples where it is still possible for them to do so. <u>Post-clearance audit</u> is a type of post-release control involving an examination of the administration, organization, internal procedures and/or internal systems (e.g. accounting, logistics, etc.) of an operator, in order to collect evidence that supports an objective opinion about the operator's compliance with the relevant legislation and requirements. A post-clearance audit involves a wider examination of the economic operator's business, processes, systems and internal controls, along with a detailed assessment, through specific testing.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*		**Fairer revenue collection**
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*		(A/B)*100 A: Total annual amount of Customs duties assessed/imposed <u>and</u> adjusted as a result of post-clearance controls. B: average of the total annual amount of Customs duties assessed/imposed in the last three years. This value includes all Customs revenue, such as the amount assessed and adjusted as a result of post-clearance controls, as well as voluntarily adjusted amounts.

	The three-year period used in the calculation of the denominator B is intended to provide an indicator of the volume of trade in the country; it does not relate to the exact timeframe of the post-clearance controls. The unit of measurement for the KPI in the PMM is USD; the exchange rate to be applied will be indicated in the WCO official communication on launching the PMM The calculation of the amount of revenue excludes: - voluntary adjustments VAT - other duties (such as excise duties).
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The post-clearance control process ensures the fair collection of revenue by guaranteeing high compliance in the performance of post-clearance control and fair trade within the Customs environment, and contributes to the integrity of the Customs automated system. Post-clearance control ensures the effectiveness of Customs control in various fields, making it easier for Customs to assess the risk level of each trader by measuring the degree of compliance. It also plays an important role in the implementation of the WTO Customs Valuation Agreement as well as Customs risk management strategies. To date, a great deal of emphasis has been placed on the real-time Customs clearance efficiency of goods. The development of post-clearance control, and PCA in particular, is therefore of vital importance in preventing risks inherent in Customs supervision.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased voluntary revenue compliance o Increase compliance with classification rules o Increased rate of correct application of rules of origin o More effective revenue mobilization through modern techniques and the correct application of the rules of Customs valuation o Increased voluntary tax compliance o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Improved collection of legally due revenue by fighting against revenue leakage and by enhanced recovery o Smoother movement of goods

g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	- Post-clearance audit reports - Departmental/divisional annual reports
i) References to existing databases and metadata (non-mandatory) <u>Internal/external</u> *databases*	- National Customs database
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	- Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	- AEO/non-AEO - PCA/other post-clearance controls
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	

n)	**Disclosure policy** **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall KPI National for disaggregated data
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	This KPI is designed to measure post-clearance control performance. However, while analysing the long-term trends of this KPI and the changes in denominator-B (the total annual amount of Customs duties assessed/imposed over the past three years), the improvement of voluntary compliance can also be indirectly assessed. Overall, while the current formula does not directly measure improvement in compliance, it allows for the utilization and application of different values to derive insights.

KPI "Effectiveness of post-clearance controls"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of post-clearance controls**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Proportion of post-clearance control activities resulting in findings compared to the total number of post-clearance control cases, **including post-clearance audit.** Post-clearance control: For the purpose of Customs controls, the Customs authorities may verify the accuracy and completeness of the information given in a Customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-

	export notification, and the existence, authenticity, accuracy and validity of any supporting document, and may examine the accounts of the declarant and other records relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods after having released them. Those authorities may also examine such goods and/or take samples where it is still possible for them to do so. <u>Post-clearance audit</u> is a type of post-release control involving an examination of the administration, organization, internal procedures and/or internal systems (e.g. accounting, logistics, etc.) of an operator, in order to collect evidence that supports an objective opinion about the operator's compliance with the relevant legislation and requirements. A post-clearance audit involves a wider examination of the economic operator's business, processes, systems and internal controls, along with a detailed assessment, through specific testing.
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Fairer revenue collection**
d) **Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B)*100 A: Post-clearance control activities resulting in findings in the last calendar year B: total number of post-clearance controls performed (cases) in the last calendar year
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	The post-clearance control process ensures the fair collection of revenue by guaranteeing high compliance in the performance of post-clearance control and fair trade within the Customs environment, and contributes to the integrity of the Customs automated system. Post-clearance control ensures the effectiveness of Customs control in various fields, making it easier for Customs to assess the risk level of each trader by measuring the degree of compliance. It also plays an important role in the implementation of the WTO Customs Valuation Agreement as well as Customs risk management strategies. To date, a great deal of emphasis has been placed on the real-time Customs clearance efficiency of goods. The development of PCA tools is therefore of vital importance in preventing risks inherent in Customs supervision.

f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	- Increased voluntary revenue compliance - Increase compliance with classification rules - Increased rate of correct application of rules of origin - More effective revenue mobilization through modern techniques and the correct application of the rules of Customs valuation - Increased voluntary tax compliance - Enhanced intelligence and risk-based approach to enforcement and compliance activities - Improved collection of legally due revenue by fighting against revenue leakage and by enhanced recovery - Smoother movement of goods
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h)	**Source of verification (**SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	- Post-clearance audit reports - Departmental/divisional annual reports
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	- National Customs database

j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	- Annually (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	- By Customs regimes (IMPORT/EXPORT) - AEO/non-AEO - PCA/other post-clearance control
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall KPI National for disaggregated data
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

III. Enforcement, Security and Protection of Society

Increased use of technical targeting and detection capabilities on goods and passengers

KPI "Ratio of inspections carried out on the basis of risk profiles versus the total number of inspections"

		KPI
a)	**Name of the indicator** *Title of the indicator*	Ratio of inspections carried out on the basis of risk profiles versus the total number of inspections
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The indicator measures the ratio of inspections carried out on the basis of risk profiles versus the total number of inspections, including all of the different types of inspection sources. Inspection sources: • A = number of inspections carried out on the basis of risk profiles: based on information obtained in seizure reports (modus operandi), from international organizations, Customs databases, information from trade and industry, shipping companies, stevedores, Customs brokers, etc. • B = number of inspections carried out on the basis of manual processes (e.g. random inspections, selection/assessment by inspectors, investigative leads/tips and other law enforcement agencies <u>that are not included in the risk engine</u>)
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased use of technical targeting and detection capabilities on goods and passengers**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	((A+B)/B)*100 • A = number of inspections carried out on the basis of risk profiles: based on information obtained in seizure reports (modus operandi), from international organizations, Customs databases, information from trade and industry, shipping companies, stevedores, Customs brokers, etc. • B = number of inspections carried out on the basis of manual processes (e.g. random inspections, selection/assessment by

		inspectors, investigative leads/tips and other law enforcement agencies <u>that are not included in the risk engine</u>)
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The increased use of risk profiles will help Customs administrations to focus objectively on high-risk goods/consignments and will consequently facilitate legitimate trade.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Quantitative; process; leading; efficiency; composite indicator KPI to measure Customs performance
h)	**Source of verification (SoV)** *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).*	National Customs databases

	- *Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Quarterly
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	Direction of trade: import/export/transit Mode of transport (sea, land, air), as applicable
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO Detailed disaggregated results: national level

o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

KPI "Degree of maturity of risk management on goods and passengers"

	KPI
a) Name of the indicator *Title of the indicator*	Degree of maturity of risk management on goods and passengers.

b) Description of the indicator
In order to avoid ambiguity, how can you describe in detail the indicator?
	The indicator measures the level of adoption, usage and enhancement of risk management tools and technics applied for goods and passenger flows.
	
	It is calculated on the basis of the following self-assessment check list that fits with "RISK MANAGEMENT MATURITY LEVELS" provided in the **WCO Customs Risk Management Compendium**:
	
	a) Legislative Framework:
	    A. Is there a regulatory provision that authorizes Customs to carry out targeting in the control of goods? Yes-1 No-0
	    B. Is there a regulatory provision that authorizes Customs to carry out targeting in the control of passengers? Yes-1 No-0
	    C. Is there a regulatory provision that authorizes Customs to collect personal data on economic operators for risk analysis purposes? Yes-1 No-0
	    D. Is there a regulatory provision that authorizes Customs to collect personal data on passengers for risk analysis purposes? Yes-1 No-0
	
	b) Institutional/Organizational Arrangements:

	E. Is there an organizational structure within the Customs authority that oversees risk management practices in targeting goods? Yes-1 No-0 **F.** Is there an organizational structure within the Customs authority that oversees risk management practices in targeting passengers? Yes-1 No-0 **G.** Are there any arrangements in place to enable information exchange, with regards to goods, with other governmental agencies? Yes-1 No-0 **H.** Are there any arrangements in place to enable information exchange, with regards to passengers, with other governmental agencies with? Yes-1 No-0 **I.** Are there any arrangements in place to enable information exchange, with regards to goods, with other Member administrations? Yes-1 No-0 **J.** Are there any arrangements in place to enable information exchange, with regards to passengers, with other Member administrations? Yes-1 No-0 c) Risk Management Implementation: **K.** Are there risk analysis procedures or guides applied for import and export? Yes-1 No-0 **L.** Is there a system for marking goods in terms of the levels of risk they entail (example: Green for "Minimal risk", Orange for "Medium risk", Red for "High risk")? Yes-1 No-0 **M.** Is there a system for marking passengers in terms of the levels of risk they entail (example: Green for "Minimal risk", Orange for "Medium risk", Red for "High risk")? Yes-1 No-0 **N.** Do you update risk indicators, with regards to goods, as a result of an assessment of the risk management implementation? Yes-1 No-0 **O.** Do you update risk indicators, with regards to passengers, as a result of an assessment of the risk management implementation? Yes-1 No-0 d) Technology Support: **P.** Is there a targeting engine (automatic system) for the control of goods? Yes-1 No-0 **Q.** Is there a targeting engine (automatic system) for the control of passengers? Yes-1 No-0

c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased use of technical targeting and detection capabilities on goods and passengers**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A+B+C+D+E+F+G+H+I+J+K+L+M+N+O+P+Q)/17) *100$
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The increased use of risk management will help Customs administrations to focus objectively on high-risk goods/consignments/passengers and will consequently facilitate legitimate trade.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Quantitative; process; leading; efficiency; composite indicator KPI to measure Customs maturity in risk management
h)	**Source of verification (SoV)** **-** *Where and how the information about the indicator can be obtained (data source)*	National Customs databases

	- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). *- Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	Goods and/or Passengers
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?*	WCO

	- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	

Increased effectiveness in combatting illicit trade in excisable products (tobacco, alcohol, petroleum and oil...)

KPI "Variation in the number of alcohol seizures"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of alcohol seizures**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation of alcohol seizures as compared with the previous year
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trade in excisable products (tobacco, alcohol, petroleum and oil...)**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A= Number of alcohol seizures in year t B= Number of alcohol seizures in year t-1 ((A-B)/B)*100

e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures the effectiveness of excise controls, based on the targeted risk analysis carried out each year. Customs administrations aim to protect society against the smuggling of alcohol and to disband criminal organizations that engage in such trade. Measuring the number of alcohol seizures shows how efficient they are in stopping illicit products from entering the market.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Increased use of technical targeting and detection capabilities on goods and passengers o Strengthened interinstitutional collaboration o Increased C2C interconnectivity and interoperability o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)*	National Customs databases

	- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). *- Primary or secondary data*	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	Global CEN and CENcomm Closed User Group: Future ExciseNET	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)	
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	Disaggregated by: • Mode of transport: o sea o air o rail o land Goods or passengers Preference for the KPI if implemented in the national performance system: include a disaggregation level relating to the country of origin	
l) Target value (non-mandatory)		
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*		
m) Country example (non-mandatory) *Similar indicator used by Member*	o Dominican Republic: Decomposed/alcohol	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure*	Public, for the overall indicator National, for disaggregated indicator	

of the results: Country (i.e. Customs) or Union level/WCO level/Public level *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o) **Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	• Seizures differ in terms of importance and quality, and therefore this KPI needs to be complemented with a KPI capturing the volume. • This indicator depends on the legal framework in each country, which might involve different powers of investigation and prosecution for Customs. • Each country has different authorities involved in combatting illicit trade. This may be reflected in different statistics on the number of seizures in which Customs participates. • The constraints in using seizure data to evaluate the effectiveness of combatting illicit trade need to be taken into account.

KPI "Variation in the number of cigarette seizures"

	KPI
a) Name of the indicator *Title of the indicator*	**Variation in the number of cigarette seizures**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation of cigarettes seizures as compared with the previous year The number of seizures is defined as the number of types of seizure in each individual case. • Example: An administration detected one case over the entire year in which it seized 3 kg of <u>cocaine,</u> 30,000 sticks of <u>cigarettes</u> and USD 4 million in <u>banknotes</u>. In this scenario, the "number of drugs seizures" would be one, the "number of cigarettes seizures" would be one and the "number of seizures of financial instruments" would be one.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trade in excisable products (tobacco, alcohol, petroleum and oil...)**
d) Calculation method *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A= Number of cigarettes seizures in year t B= Number of cigarettes seizures in year t-1 $((A-B)/B)*100$
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures the effectiveness of excise controls, based on the targeted risk analysis carried out each year. Customs administrations aim to protect society against the smuggling of alcohol and to disband criminal organizations that engage in such trade. Measuring number of cigarettes seizures by Customs administrations shows how efficient they are in stopping illicit products from entering the market.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes)	o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities

What are the linkages between this indicator and others?	o Increased use of technical targeting and detection capabilities on goods and passengers o Strengthened interinstitutional collaboration o Increased C2C interconnectivity and interoperability o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register
g) **Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (SoV)** **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National Customs databases
i) **References to existing databases and metadata (non-mandatory)** *Internal/external databases*	Global CEN and CENcomm Closed User Group: Future ExciseNET

j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)	

k) Disaggregation
 If applicable (e.g. by gender, income group, etc.)
	Disaggregated by:
	
	 • Mode of transport:
	      o sea
	      o air
	      o rail
	      o land
	
	 Goods or passengers
	
	 Disaggregation level relating to the country of origin is recommended at the national level	

l) Target value (non-mandatory)		
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*		
m) Country example (non-mandatory) *Similar indicator used by Member*	o Dominican Republic: Decomposed/alcohol	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g.*	Public for the overall indicator National for disaggregated indicator	

	minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	• Seizures differ in terms of importance and quality, and therefore this KPI needs to be complemented with a KPI capturing the volume. • This indicator depends on the legal framework in each country, which might involve different powers of investigation and prosecution for Customs. • Each country has different authorities involved in combatting illicit trade. This may be reflected in different statistics on the number of seizures in which Customs participates. • The constraints in using seizure data to evaluate the effectiveness of combatting illicit trade need to be taken into account.

KPI "Effectiveness of controls on alcohol"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of controls on alcohol**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of controls leading to the discovery of illicit trade in alcohol
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trade in excisable products**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B) \times 100$ A= Total number of seizures for alcohol B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year

	Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures, over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). ***Examination of Goods*** - ***Physical inspection*** *of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). An increasing value of the indicator would indicate the greater effectiveness.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased use of technical targeting and detection capabilities on goods and passengers o Smoother movement of people o Smoother movement of goods
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance

indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV**)** - *Where and how the information about the indicator can be obtained (data source)* - *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* - *Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k) Disaggregation
If applicable (e.g. by gender, income group. etc.)
	• Mode of transport:
	   o sea
	   o air
	   o rail
	   o land
	
	Goods or passengers

l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Finland: Number of automated security and safety hits assessed by risk analyst for completing the risk analysis within the time limits (%) o Jordan: Percentage of cases detected in green, yellow, and red lanes o Lithuania: Effectiveness of the application of risk profiles

	o Serbia: Number of records of irregularities detected based on intelligence o Indonesia: Red channel importation hit rate (percentage) o Tunisia: Infringement rate recorded on declarations placed under control, including targeting
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Some Members might not be able to disclose the KPI to the WCO Secretariat, and therefore they might not be able to input data into the PMM, even with the KPI disclosure set at the National level Members' interest in providing data on specific commodities is related to the national priority as regards the type of trade flow

KPI "Effectiveness of controls on cigarettes"

	KPI
a) Name of the indicator *Title of the indicator*	**Effectiveness of controls on cigarettes**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of controls leading to discovery of illicit trade in cigarettes

c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trade in excisable products**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale formula/scale and the measurement unit?*	(A/B) ×100 A= Total number of seizures for cigarettes B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year Hit rates are defined as the proportion of physical inspections leading to the discovery of irregularities and seizures, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures, over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). For the purpose of this KPI, the cigarettes indicator includes counterfeit cigarettes, and excludes cigars, raw tobacco and e-cigarettes. ***Examination of Goods*** - ***Physical inspection*** *of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). An increasing value of the indicator would indicate the greater effectiveness.
f)	**Link to other indicators**	o Increased use of technical targeting and detection capabilities on goods and passengers o Smoother movement of people

(to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Smoother movement of goods
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k) Disaggregation
If applicable (e.g. by gender, income group. etc.)
	• Mode of transport:
	    o sea
	    o air
	    o rail

	o land Goods or passengers
l) Target value (non-mandatory) - *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Finland: Number of automated security and safety hits assessed by risk analyst for completing the risk analysis within the time limits (%) o Jordan: Percentage of cases detected in green, yellow, and red lanes o Lithuania: Effectiveness of the application of risk profiles o Serbia: Number of records of irregularities detected based on intelligence o Indonesia: Red channel importation hit rate (percentage) o Tunisia: Infringement rate recorded on declarations placed under control, including targeting
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it be communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.*	Some Members might not be able to disclose the KPI to the WCO Secretariat, and therefore they might not be able to input data into the PMM even with the KPI disclosure set at the National level

What are the legal constraints regarding data collection, acquisition and use? *To what extent do current data sources meet user requirements?*	Members' interest in providing data on specific commodities is related to the national priority as regards the type of trade flow

Increased effectiveness in combatting illicit trafficking of cultural heritage

KPI "Effectiveness of controls on cultural goods"

	KPI
a) Name of the indicator *Title of the indicator*	**Effectiveness of controls on cultural goods**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of controls leading to discovery of illicit trade in cultural goods
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trafficking of cultural heritage**
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A= Total number of seizures of cultural heritage in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year $(A/B) \times 100$ Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). *__Examination of Goods__ - __Physical inspection__ of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	A rise in the indicator would indicate the increasing effectiveness of controls. The plundering of cultural property is one of the oldest forms of organized cross-border crime and has become a worldwide phenomenon high on the list of priority concerns for WCO Member administrations. In this regard, it is widely recognized that international borders still offer the best opportunity to

	intercept stolen cultural artefacts, and to that end Customs plays a fundamental role in the fight against the unauthorized export of cultural items. Cultural heritage smuggling diminishes national patrimony and steadily deprives society of experiencing some of the most significant and precious cultural treasures. Every year, thousands of artefacts disappear from museums, churches, private collections or public institutions. From antique weapons to paintings, from coins to watches, from religious objects to archaeological finds, tens of thousands of specimens forming part of the world's archaeological and cultural heritage are stolen. Clear linkages between this form of crime and tax evasion/money laundering have been evidenced over the past years.
f) **Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased use of technical targeting and detection capabilities on goods and passengers o Smoother movement of people o Smoother movement of goods o Strengthened interinstitutional collaboration o Increased interaction with other law enforcement authorities at national and international level
g) **Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (**SoV) **-** *Where and how the information about the indicator can be obtained (data source)*	National Customs databases

	- *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k)	**Disaggregation**
	 If applicable (e.g. by gender, income group, etc.)
		• Mode of transport:
		    o sea
		    o air
		    o rail
		    o land
		
		 Goods or passengers

l)	**Target value (non-mandatory)**	
- -	*Given by standards/benchmarks* *Targets help define, in specific and measurable terms, the desired outcomes*	The difference is expected to be positive and on an upwards trajectory to indicate the increasing effectiveness of the controls.
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o Finland: Number of automated security and safety hits assessed by risk analyst for completing the risk analysis within the time limits (%) o Jordan: Percentage of cases detected in green, yellow, and red lanes o Lithuania: Effectiveness of the application of risk profiles application o Serbia: number of records of irregularities detected based on intelligence o Indonesia: Red channel importation hit rate (percentage) o Tunisia: Infringement rate recorded on declarations placed under control, including targeting o Togo: Number of illicitly trafficked cultural goods seized o Saudi Arabia: Number of seizures related to public health and cultural heritage o Morocco: Quantity of smuggled goods seized o Bulgaria: Illicit cultural goods seized. Infringements of Customs legislation o EU: Illegal exports of cultural goods

n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National (for the overall KPI and the disaggregated data)
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Some Members might not be able to disclose the KPI to the WCO Secretariat, and therefore they might not be able to input data into the PMM, even with the KPI disclosure set at the National level Members' interest in providing data on specific commodities is related to the national priority as regards the type of trade flow Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. Taking into consideration the nature of the good and the frequency of detection in practice, having a 0% "success rate" does not imply that the controls have not been effective. All of the KPIs relating to the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the total number of physical inspections carried out as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of of physical inspections targeting different kind of goods.

KPI "Variation in the number of seizures of illicitly trafficked cultural goods"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of seizures of illicitly trafficked cultural goods**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of seizures of illicitly trafficked cultural goods as compared with the previous year
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting illicit trafficking of cultural heritage**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A= Number of seizures of illicit trafficking of cultural heritage in year t B= Number of seizures of illicit trafficking of cultural heritage in year t-1 ((A-B)/B)*100
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The plundering of cultural property is one of the oldest forms of organized cross-border crime and has become a worldwide phenomenon high on the list of priority concerns for WCO Member administrations. In this regard, it is widely recognized that international borders still offer the best opportunity to intercept stolen cultural artefacts, and to that end Customs plays a fundamental role in the fight against the unauthorized export of cultural items. Cultural heritage smuggling diminishes national patrimony and steadily deprives society of experiencing some of the most significant and precious cultural treasures. Every year, thousands of artefacts disappear from museums, churches, private collections or public institutions. From antique weapons to paintings, from coins to watches, from religious objects to archaeological finds, tens of thousands of specimens forming part of the world's archaeological and cultural heritage are stolen. Clear linkages between this form of crime and tax evasion/money laundering have been evidenced over the past years.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes)	o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities

What are the linkages between this indicator and others?	o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National Customs administrations
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	CENcomm Closed User Group: ARCHEO
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation	Mode of transport • Sea

If applicable (e.g. by gender, income group. etc.)	• Air • Land • Rail Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	○ Togo: Number of illicitly trafficked cultural goods seized ○ Saudi Arabia: Number of seizures related to public health and cultural heritage ○ Morocco: Quantity of smuggled goods seized ○ Bulgaria: Illicit cultural goods seized. Infringements of Customs legislation ○ EU: Illegal exports of cultural goods
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall indicator National for the disaggregated indicator
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.*	A control carried out on a minibus resulted in a seizure of six packages containing various cultural goods. This should be counted as one infringement.

What are the legal constraints regarding data collection, acquisition and use? *To what extent do current data sources meet user requirements?*	

Increased effectiveness in safeguarding public health

KPI "Effectiveness of controls on foodstuffs and consumer goods"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of controls on foodstuffs and consumer goods**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of physical inspections leading to discovery of illicit trade in foodstuffs and consumer goods
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in safeguarding public health**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A= Total number of seizures of foodstuffs and consumer goods in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year $(A/B)\times100$

	Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). **_Examination of Goods_** - **_Physical inspection_** *of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures the effectiveness of controls aimed at verifying product safety, thus safeguarding public health. Customs administrations aim at protecting consumers from goods that could present a risk for their health or safety. Measuring the effectiveness of controls aimed at verifying product safety, thus safeguarding public health, shows how efficient they are in stopping dangerous goods from entering the market.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in the fight against counterfeit goods and piracy, including sustainability in the disposal of seized goods o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Smoother movement of people o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level

g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs administrations	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	CENcomm Closed User Group: IPR	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)	
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	• Mode of transport: o sea o air o rail o land Goods or passengers	
l) Target value (non-mandatory) - *Given by standards/benchmarks*		

- *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Finland: Hit rate of controls on foodstuffs and consumer goods controls (%) o EU: Number of infringements of goods presenting a risk for consumers o Hong Kong, China: Safety of toys and children's products; safety of consumer goods safety; and fair trading in articles (trade descriptions) o Panama: Merchandise not for human consumption (products such as food, cigarettes, medicines that have not been handled appropriately) o Georgia: Efficiency of SPS control at the border crossing points o Italy: Percentage of positivity on controls aimed at product safety
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the total number of physical inspections carried out as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods

KPI "Variation in the number of seizures of foodstuffs and consumer goods"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of seizures of foodstuffs and consumer goods**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of seizures of foodstuffs and consumer goods as compared with the previous year
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in safeguarding public health**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	A = Number of seizures of **foodstuffs and consumer goods** in year t B = Number of seizures of **foodstuffs and consumer goods** in year t-1 $((A-B)/B)*100$
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The indicator measures the effectiveness of controls aimed at verifying product safety, thus safeguarding public health Customs administrations aim at protecting consumers from goods that could present a risk for their health or safety. Measuring the effectiveness of controls aimed at verifying product safety, thus safeguarding public health, shows how efficient they are in stopping dangerous goods from entering the market.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in the fight against counterfeit goods and piracy, including sustainability in the disposal of seized goods o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain

	- Enhanced data input into the CEN system and implementation of the nCEN - Smoother movement of people - Smoother movement of goods - Increased interaction with other law enforcement authorities at national and international level
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs administrations
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	CENcomm Closed User Group: IPR
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	Disaggregated by: Mode of transport:

	- sea - air - rail - land Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	- Finland: Hit rate of controls on foodstuffs and consumer goods controls (%) - EU: Number of infringements of goods presenting a risk for consumers - Hong Kong, China: Safety of toys and children's products; safety of consumer goods; and fair trading in articles (trade descriptions) - Panama: Merchandise not for human consumption (products such as food, cigarettes, medicines that have not been handled appropriately) - Georgia: Efficiency of SPS control at the border crossing points - Italy: Percentage of positivity on controls aimed at product safety
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall indicator National for disaggregated indicator
o) Other considerations (e.g. limitations) (non-mandatory)	

Indicator proposed as a proxy in absence of feasible alternative measurements, etc. *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

Increased effectiveness in the fight against counterfeit goods and piracy, including sustainability in the disposal of seized goods

KPI "Effectiveness of IPR controls"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of IPR controls**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of physical inspections leading to discovery of infringements of IPR
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in the fight against counterfeit goods and piracy, including sustainability in the disposal of seized goods**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B)\times100$ A= Total number **of IPR seizures** in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year Hit rates are defined as the proportion of physical inspections leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers

		performed by Customs or jointly with other government agencies in the last calendar year (%). **_Examination of Goods_** - **_Physical inspection_** *of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The impact of counterfeiting and piracy on the global economy is becoming more severe every year. The role of Customs in combatting counterfeiting is very important to prevent unfair competition and guarantee equal market access to all business actors. Many counterfeit products expose the public to serious health and safety risks.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Smoother movement of people o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators,*	Process effectiveness; lagging; quantitative KPI to measure Customs performance

Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases National Customs Report on Intellectual Property Protection
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	CENcomm Closed User Group: IPR
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	Disaggregation by: • Mode of transport: o sea o air o rail o land Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory)	o EU: Quantity of counterfeit goods detained

Similar indicator used by Member	o Italy: Positivity rate of checks aimed at contrasting the phenomenon of counterfeiting o Japan: Number of seizures of goods infringing IPR o Morocco: Number of counterfeit items seized o Russia: Combatting counterfeit products o Tunisia: Number of seizures of counterfeit items; number of cases of destruction
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the overall number of physical inspections as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods.

KPI "Variation in the number of IPR seizures"

	KPI
a) Name of the indicator *Title of the indicator*	**Variation in the number of IPR seizures**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of IPR seizures as compared with the previous year

c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in the fight against counterfeit goods and piracy, including sustainability in the disposal of seized goods**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A-B)/B)*100$ A= Number of IPR seizures in year t B= Number of IPR seizures in year t-1
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The impact of counterfeiting and piracy on the global economy is becoming more severe every year. The role of Customs in combatting counterfeiting is very important to prevent unfair competition and guarantee equal market access to all business actors. Many counterfeit products expose the public to serious health and safety risks.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Smoother movement of people o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators,*	Process effectiveness; lagging; quantitative KPI to measure Customs performance

	Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	
h)	**Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases National Customs Report on Intellectual Property Protection
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	CENcomm Closed User Group: IPR
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	• Mode of transport: ○ sea ○ air ○ rail ○ land Goods or passengers
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	○ EU: Quantity of counterfeit goods detained ○ Italy: Positivity rate of checks aimed at contrasting the phenomenon of counterfeiting

		o Japan: Number of seizures of goods infringing IPR o Morocco: Number of counterfeit items seized o Russia: Combatting counterfeit products o Tunisia: Number of seizures of counterfeit items; number of cases of destruction
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall indicator National for the disaggregated data	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*		

Increased effectiveness in combatting drugs trafficking

KPI "Effectiveness of controls on drugs"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of controls on drugs**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of controls leading to discovery of illicit drugs trafficking
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting drugs trafficking**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B) \times 100$ A= Total number of **drug seizures** in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). *__Examination of Goods__ - __Physical inspection__ of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	Customs administrations aim at protecting society against international trafficking of illicit drugs and at dismantling criminal organizations that engage in such trades and earn illicit profits. Measuring the quantity of

	drug seizures by Customs administrations shows how efficient they are in stopping drugs from entering the market, thus safeguarding public health
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Smoother movement of people o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; leading; qualitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented*	National Customs databases

	source (e.g. progress reports, project accounts, official statistics, etc.). **- Primary or secondary data**	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	CEN database
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k)	**Disaggregation**
	If applicable (e.g. by gender, income group. etc.)
		Mode of transport:
		
		   o sea
		   o air
		   o rail
		   o land
		
		Goods or passengers

l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o EU: Total quantity of illicit drugs seized o Azerbaijan: Drugs and psychotropic substances o Bosnia and Herzegovina: number of cases ceded to competent agencies; joint actions with other agencies in combatting drugs smuggling; recording quantity and financial impact o Bulgaria: Drugs and precursors seizures and criminal investigations initiated. Intelligence and seizure data input and exchanged both nationally and internationally; identification of new modus operandi or trafficking routes o Jordan: Quantity of drugs seized o Saudi Arabia: volume of seizures related to drugs trafficking o Togo: Quantities of drugs seized o US: Seizures - CBP's operational offices o US: CSI and IAP/LO programs with NTC support to counter networks o Panama: Number of drugs seizures o Morocco: Quantity of drugs seized
n)	**Disclosure policy**	National

	- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level - Where does the information deriving from the measurement process using this indicator appear/where is it communicated - Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the overall number of physical inspections on goods and passengers as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods.

KPI "Variation in the number of drugs seizures"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of drugs seizures**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of drugs seizures as compared with the previous year The number of seizures is defined as the number of types of seizures in each individual case. • Example 1: An administration detected one case over the entire year in which it seized 1 kg of cocaine and 1 kg of heroin. In this scenario, the "Number of seizures of drugs" would be counted as two: one seizure of

	cocaine and one seizure of heroin. The quantity of the seizure and the seizure value do not matter. • Example 2: An administration detected two cases over the entire year in <u>each</u> of which it seized 2 kg of <u>cocaine</u> and 2 kg of <u>heroin</u>. In this scenario, the "Number of seizures of drugs" would be counted as four, including two seizures of cocaine (one in each case) and two seizures of heroin (one in each case). • Example 3: An administration detected one case over the entire year in which it seized 3 kg of <u>cocaine,</u> 30,000 sticks of <u>cigarettes</u> and USD 4 million in <u>banknotes</u>. In this scenario, the "number of drugs seizures" would be one, the "number of cigarettes seizures" would be one and the "number of seizures of financial instruments" would be one. • Example 4: An administration detected one case over the entire year in which it seized 4 kg of <u>cocaine bricks</u> and 4 litres of <u>liquid cocaine</u>. In this scenario, the "number of seizures of drugs" would be counted as two, as the two seizures are of different forms of the same drug and therefore appear to be different objects.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increased effectiveness in combatting drugs trafficking**
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A-B)/B)*100$ A= Number of seizures of drugs in year t B= Number of seizures of drugs in year t-1
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	Customs administrations aim at protecting society against international trafficking of illicit drugs and at dismantling criminal organizations that engage in such trades and earn illicit profits. Measuring the quantity of drugs seizures by Customs administrations shows how efficient they are in stopping drugs from entering the market, thus safeguarding public health
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability

	o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Smoother movement of people o Smoother movement of goods o Increased interaction with other law enforcement authorities at national and international level
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; leading; qualitative KPI to measure Customs performance
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National Customs databases
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	CEN database
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation	Mode of transport:

If applicable (e.g. by gender, income group. etc.)	o sea o air o rail o land Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o EU: Total quantity of illicit drugs seized o Azerbaijan: Drugs and psychotropic substances o Bosnia and Herzegovina: number of cases ceded to competent agencies; joint actions with other agencies in combatting drugs smuggling; recording quantity and financial impact o Bulgaria: Drugs and precursors seizures and criminal investigations initiated; intelligence and seizure data input and exchanged both nationally and internationally; identification of new modus operandi or trafficking routes o Jordan: Quantity of drugs seized o Saudi Arabia: volume of seizures related to drugs trafficking o Togo: Quantities of drugs seized o US: Seizures – CBP's operational offices o US: CSI and IAP/LO programs with NTC support to counter networks o Panama: Number of drugs seizures o Morocco: Quantity of drugs seized
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for*	Public for the overall KPI National for the disaggregated data

aggregation, e.g. minimum number of countries, etc.)	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the overall number of physical inspections on goods and passengers as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods.

Increased effectiveness in the fight against environmental threats

KPI "Effectiveness of controls on environmentally sensitive goods"

	KPI
a) Name of the indicator *Title of the indicator*	Effectiveness of controls on environmentally sensitive goods
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of physical inspections leading to discovery of illicit trade of environmentally sensitive goods Examples of environmentally sensitive goods according to multilateral environmental agreements or national legislation • Wildlife (fauna and flora) • Hazardous waste • Ozone depleting substances • Hydrofluorocarbons • Hazardous chemicals and pesticides • Persistent organic pollutants

c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Increase effectiveness in the fight against environmental threats**	
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A / B) \times 100$ A= Total number of **seizures of environmentally sensitive goods** in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). *Examination of Goods* - *Physical inspection* *of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)*	
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	Environmental crime is a serious global problem that has wide implications for national and international security, social and economic development, global health, and biodiversity and habitat. Pollution of air, water and land, extinction and biodiversity loss and depletion of natural resources lead to consequences of an unprecedented scale. In order to fight against these crimes, the international community has concluded a number of Multilateral Environmental Agreements (MEAs) with international trade-related provisions, such as the Convention on Trade in Endangered Species of Wild Fauna and Flora (CITES); the Montreal Protocol on Substances that Deplete the Ozone Layer (ODS); the Basel Convention on the Control of Trans-boundary Movements of Hazardous Wastes and their Disposal; the Stockholm Convention on Persistent	

	Organic Pollutions (POPs); the <u>Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade</u> and the <u>Cartagena Protocol on Biosafety</u>. Customs plays a very important role in the implementation of these MEAs and the fight against environmental crime
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Smoother movement of goods o Smoother movement of people o Paperless trade
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV)	National Customs databases

	- *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** <u>*Internal/external*</u> *databases*	Relevant CENcomm Closed User Group such as ENVIRONET
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k)	**Disaggregation**
	If applicable (e.g. by gender, income group. etc.)
		Mode of transport:
		
		    o sea
		    o air
		    o rail
		    o land
		
		Goods or passengers

l)	**Target value (non-mandatory)**	
	- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o Bulgaria: Infringements of Customs legislation uncovered through the control and surveillance of trafficking in environmentally sensitive goods and endangered species o Guatemala: Number of seized goods posing environmental threats o Morocco: Quantity of banned plastic bags seized o Togo: Quantities of environmentally unsound products seized o Panama: Accountability of cases of illegal international trade in specimens of wild animals and plants o Indonesia: Effective monitoring of restricted and prohibited goods (percentage)

	- Georgia: Seizures of CITES species, ozone depleting substances, hazardous chemical substances, dangerous residues - EU: Number of infringements of CITES regulations - Japan: Number of seizures of goods protected by Washington Convention.
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The indicator does not capture whether the environmental area is given priority in terms of the overall Customs strategy as a result of an Environmental Scan. Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the total number of physical inspections carried out as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods. Taking into consideration the nature of the good and the frequency of detection in practice, having a 0% "success rate" does not imply that the controls have not been effective.

KPI "Variation in the number of seizures of environmentally sensitive goods"

	KPI
a) **Name of the indicator** *Title of the indicator*	Variation in the number of **seizures of environmentally sensitive goods**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of **seizures of environmentally sensitive goods as compared with the previous year** Examples of environmentally sensitive goods according to multilateral environmental agreements or national legislation • Wildlife (fauna and flora) • Hazardous waste • Ozone depleting substances • Hydrofluorocarbons • Hazardous chemicals and pesticides • Persistent organic pollutants
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increase effectiveness in the fight against environmental threats**
d) **Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A-B)/B)*100$ A= Number of seizures of illicitly trafficked **environmentally sensitive goods** in year t B= Number of seizures of illicitly trafficked **environmentally sensitive goods** in year t-1
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	Environmental crime is a serious global problem that has wide implications for national and international security, social and economic development, global health, and biodiversity and habitat. Pollution of air, water and land, extinction and biodiversity loss and depletion of natural resources lead to consequences of an unprecedented scale. In order to fight against these crimes, the international community has concluded a number of the Multilateral Environmental Agreements (MEAs) with international trade-related provisions, such as the <u>Convention on Trade in Endangered Species of Wild Fauna and Flora</u> (CITES); the <u>Montreal Protocol on Substances that Deplete the Ozone Layer</u> (ODS); the <u>Basel</u>

	Convention on the Control of Trans-boundary Movements of Hazardous Wastes and their Disposal; the Stockholm Convention on Persistent Organic Pollutions (POPs); the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade and the Cartagena Protocol on Biosafety. Customs plays a very important role in the implementation of these MEAs and the fight against environmental crime
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Smoother movement of goods o Smoother movement of people o Paperless trade
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV)	

	- Where and how the information about the indicator can be obtained (data source) *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National Customs databases
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	Relevant CENcomm Closed User Group such as ENVIRONET
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annual (calendar year)

k)	**Disaggregation**
	If applicable (e.g. by gender, income group. etc.)
		Mode of transport:
		
		    o sea
		    o air
		    o rail
		    o land
		
		Goods or passengers

l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcome*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o Bulgaria: Infringements of Customs legislation uncovered through the control and surveillance of trafficking in environmentally sensitive goods and endangered species o Guatemala: Number of seized goods posing environmental threats o Morocco: Quantity of banned plastic bags seized o Togo: Quantities of environmentally unsound products seized o Panama: Accountability of cases of illegal international trade in specimens of wild animals and plants o Indonesia: Effective monitoring on restricted and prohibited goods (percentage)

	o Georgia: Seizures of CITES species, ozone depleting substances, hazardous chemical substances, dangerous residues o EU: Number of infringements of CITES regulations o Japan: Number of seizures of goods protected by Washington Convention.
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall KPI National for the disaggregated data
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The indicator does not capture If the environmental area is given a priority in terms of the overall Customs strategy as a result of an Environmental Scan.

Increased public security by combatting the proliferation of weapons and materials of mass destruction, trafficking of small arms and explosives, and illicit diversion of dual-use goods

KPI "Effectiveness of controls on firearms, essential components, ammunition and explosives"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Effectiveness of controls on firearms, essential components, ammunition and explosives**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Success rate of physical inspections leading to seizures of firearms, essential components, ammunition and explosives
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased public security by combatting the proliferation of weapons and materials of mass destruction, trafficking of small arms and explosives, and illicit diversion of dual-use goods**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$A/B \times 100$ A= Total number of seizures of **firearms, essential components, ammunition and explosives** in the last calendar year B= Total number of **physical inspections** on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year Hit rates are defined as the proportion of physical controls leading to the discovery of irregularities, i.e. the ratio of the number of physical inspections that led to the discovery of irregularities and seizures over the total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year (%). *__Examination of Goods__ - __Physical inspection__ of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the*

		goods are in accordance with the particulars furnished in the Goods declaration (General Annex, Chapter 2 of the revised Kyoto Convention)
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	Strategic Trade Control (STC) protects society from transnational acquisition of strategic weapons and goods used to develop or deliver them. Customs plays a crucial role in STC enforcement due to its unique authority and responsibility for monitoring and controlling cross-border flows of goods, people, and conveyances. The term "strategic goods" refers to weapons of mass destruction (WMD), conventional weapons, and related items involved in the development, production or use of such weapons and their delivery systems. Development and production of these weapons and delivery systems depend on various manufacturing equipment, electronics, materials, and chemicals, most of which also have legitimate commercial applications, making them so-called "dual-use goods". These goods are procured by various means, both licit and illicit, and many countries have adopted laws and regulations to control strategic trade. Nevertheless, some suppliers and uninformed traders may be unaware of trade restrictions related to these goods, or they may be tricked by procurement agents who disguise the true end use of the items. Alternatively, complicit suppliers, brokers or traders may knowingly attempt to circumvent restrictions through misdeclaration, exploiting loopholes, or smuggling.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN

		o Smoother movement of goods o Smoother movement of people
g) **Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance	
h) **Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	WCO Members' database	
i) **References to existing databases and metadata (non-mandatory)** *Internal/external databases*	CENcomm relevant Closed User Group, such as Global Shield; STRATCom; regional user groups	
j) **Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)	
k) **Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	Mode of transport: o sea o air o rail	

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	o land Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o EU: Firearms, essential components, ammunition and explosives seized o Bulgaria: Arms and ammunition seizures and criminal investigations initiated; intelligence and seizure data input and exchanged both nationally and internationally; identification of new modus operandi or trafficking routes o Hong Kong, China: Reserved commodities inspections; enforcement statistics on arms and weapons o Japan: Strict border enforcement against the crime of smuggling - number of seizures for terrorism-related goods o Lithuania: Number of seizures of weapons and dual-use goods; number of seized weapons and dual-use goods; value of seized weapons and dual-use goods o Togo: Number of weapons seized
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	National
o) Other considerations (e.g. limitations) (non-mandatory)	There is a difference at the national level in the approach taken to control the following type of items:

Indicator proposed as a proxy in absence of feasible alternative measurements, etc. *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	• replica firearms; • knives, daggers; • protective masks; • tasers, baton; • antique firearms. The indicator will also measure the effectiveness of controls on the above items if it is mandated to control them, as these items are not going to be excluded from the calculation of the indicator. Not all physical inspections on passengers are documented. The indicator might therefore be overestimated. All the KPIs on the success rate of controls for different type of goods need to be interpreted in context, given that the findings (total seizures) are divided by the total number of physical inspections carried out as a denominator. A low KPI (e.g. for cultural goods) may be the result of division by a high denominator, i.e. a high number of physical inspections targeting different kind of goods Taking into consideration the nature of the good and the frequency of detection in practice, having a 0% "success rate" does not imply that the controls have not been effective.

KPI "Variation in the number of seizures of firearms, essential components, ammunition and explosives"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of seizures of firearms, essential components, ammunition and explosives**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in the number of seizures of firearms, essential components, ammunition and explosives as compared with the previous year
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Increased public security by combatting the proliferation of weapons and materials of mass destruction, trafficking of small arms and explosives, and illicit diversion of dual-use goods**

d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	((A-B)/B)*100 A= Number of seizures of **firearms, essential components, ammunition and explosives** in year t B= Number of seizures of **firearms, essential components, ammunition and explosives** in year t-1
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	Strategic Trade Control (STC) protects society from transnational acquisition of strategic weapons and goods used to develop or deliver them. Customs plays a crucial role in STC enforcement due to its unique authority and responsibility for monitoring and controlling cross-border flows of goods, people, and conveyances. The term "strategic goods" refers to weapons of mass destruction (WMD), conventional weapons, and related items involved in the development, production or use of such weapons and their delivery systems. Development and production of these weapons and delivery systems depend on various manufacturing equipment, electronics, materials, and chemicals, most of which also have legitimate commercial applications, making them so-called "dual-use goods". These goods are procured by various means, both licit and illicit, and many countries have adopted laws and regulations to control strategic trade. Nevertheless, some suppliers and uninformed traders may be unaware of trade restrictions related to these goods, or they may be tricked by procurement agents who disguise the true end use of the items. Alternatively, complicit suppliers, brokers or traders may knowingly attempt to circumvent restrictions through misdeclaration, exploiting loopholes, or smuggling.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased effectiveness in safeguarding public health o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain

	- Enhanced data input into the CEN system and implementation of the nCEN - Smoother movement of goods - Smoother movement of people
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	WCO Members' database
i) References to existing databases and metadata (non-mandatory) <u>Internal/external</u> *databases*	CENcomm relevant Closed User Group, such as Global Shield; STRATCom; regional user groups
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	Mode of transport: - sea - air - rail

	o land Goods or passengers
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o EU: Firearms, essential components, ammunition and explosives seized o Bulgaria: Arms and ammunition seizures and criminal investigations initiated; intelligence and seizure data input and exchanged both nationally and internationally; identification of new modus operandi or trafficking routes o Hong Kong, China: Reserved commodities inspections; enforcement statistics on arms and weapons o Japan: Strict border enforcement against the crime of smuggling – number of seizures for terrorism-related goods o Lithuania: Number of seizures of weapons and dual-use goods; number of seized weapons and dual-use goods; value of seized weapons and dual-use goods o Togo: Number of weapons seized
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall KPI National for the disaggregated data
o) Other considerations (e.g. limitations) (non-mandatory)	There is a difference at the national level in the approach taken to control the following type of items:

Indicator proposed as a proxy in absence of feasible alternative measurements, etc. *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	• replica firearms; • knives, daggers; • protective masks; • tasers, baton; • antique firearms. The indicator will also measure the effectiveness of controls on the above items if it is mandated to control them, as these items are not going to be excluded from the calculation of the indicator.

Enhanced efficiency and accuracy in financial investigations aimed at combatting money laundering and terrorism financing, including asset recovery

KPI "Variation in the number of seizures of financial instruments"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Variation in the number of seizures of financial instruments**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation in seizures of financial instruments effected at borders through passenger controls, as compared with the previous year Financial instruments include currency and other payment means such as travellers cheques The number of seizures is defined as the number of types of seizures in each individual case. • Example 1: An administration detected one case over the entire year, in which it seized 3 kg of <u>cocaine,</u> 30,000 sticks of <u>cigarettes</u> and USD 4 million in <u>banknotes</u>. In this scenario, the "number of drugs seizures" would be one, the "number of cigarettes seizures" would be one and the "number of seizures of financial instruments" would be one. • Example 2: An administration detected one case over the entire year in which it seized 5 different types of banknotes, say EUR, USD, GBP, AUD and JPY, from a passenger. In this scenario, the "number of seizures of financial instruments" would be counted as five. The value of the banknotes seized does not matter. For financial instruments, the "number of seizures" refers to the number of types of currencies in each individual case.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Enhanced efficiency and accuracy in financial investigations aimed at combatting money laundering and terrorism financing, including asset recovery**
d)	**Calculation method**	((A-B)/B)*100

In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?	A= Number of seizures of financial instruments in year t B= Number of seizures of financial instruments in year t-1 Financial instruments include currency and equivalents such as travellers cheques; gems, jewellery and antiques are excluded from the calculation of this indicator The indicator measures the variation in seizures and not in the quantity of currency, so it is not affected by currency fluctuations
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	Currency and currency equivalent smuggling is a mechanism by which criminal and terrorist organizations launder and/or move their illicit money. It is a constant threat to the financial system and to international and regional security. Trade-based money laundering (TBML) is also a method commonly utilized by criminal organizations and terrorist groups, thus constituting a threat to the security and prosperity of international trade and to international and regional security. Countries have their own specific legislation in this area regulating the import and export of currency. Above a certain threshold, declaration at the border is mandatory. A common international standard sets the threshold at 10,000 USD or equivalent.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Increased use of technical targeting and detection capabilities on goods and passengers o Enhanced intelligence and risk-based approach to enforcement and compliance activities o Effective use of organization-wide risk management by developing a Risk Management Framework and a Risk Register o Increased C2C interconnectivity and interoperability o Strengthened interinstitutional collaboration o Increased accuracy in interdictions, investigations, evidence collection and Customs role in the judicial chain o Enhanced data input into the CEN system and implementation of the nCEN o Increased use of technical targeting and detection capabilities on goods and passengers

	o Improved collection of legally due revenue by fighting against revenue leakage and by enhanced recovery o Smoother movement of people
g) **Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; lagging; quantitative KPI to measure Customs performance
h) **Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). - Primary or secondary data*	WCO Members' database
i) **References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j) **Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) **Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	• Mode of transport: o sea o air o rail o land

l) **Target value (non-mandatory)**		
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*		
m) Country example (non-mandatory) *Similar indicator used by Member*	o Dubai Customs: Number of cash seizures through controls on passengers o Morocco: Number of seizures of cash and equivalent through controls on passengers o EU: Number of entering cash declarations o EU: Number of leaving cash declarations o EU: Total amount of cash in declaration o EU: Number of incorrect entering cash declarations o EU: Number of incorrect leaving cash declarations o EU: Total amount of cash declared incorrectly	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall indicator National for the disaggregated data	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Currency seizures depend on the threshold that is set in the national legislation	

Increased effectiveness of Customs controls against the trafficking of precious and semi-precious stones and metals

KPI "Variation in the number of seizures of precious and semi-precious stones and metals"

(a) Name of the indicator *Title of the indicator*	Variation in the number of seizures of precious and semi-precious stones and metals
(b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Variation of precious and semi-precious mineral resources: as compared with the previous year Precious and semi-precious stones metals:

HS Code	Description	Category
7102	Diamonds, whether or not worked, but not mounted or set	Precious stones
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked, but not mounted or set	Precious & semi-precious stones
7105.10	Dust and powder of platinum, including iridium, osmium, palladium, rhodium, and ruthenium	Precious metals (platinum group)
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals

	7110	Platinum (including iridium, osmium, palladium, rhodium, and ruthenium), unwrought or in semi-manufactured forms, or in powder form	Precious metals (platinum group)
	7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles
	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles

(c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	*.* *Increased effectiveness of Customs controls against the trafficking of precious and semi-precious stones and metals*

(d) Calculation method
In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?
	(A-B)/B*100%
	
	   ○ A: Total number of seizures in year T.
	   ○ B: Total number of seizures in year T−1.

(e) Rationale (relevance) *To what extent does the data satisfy information demand?*	These indicators provide an overview of the development in the illegal trafficking of minerals and the effectiveness of suppression measures. An increase in seizures may point to either an intensification in trafficking or improved Customs detection capabilities in connection with KPI "Effectiveness of controls on precious and semi-precious stones and metals". A decrease may suggest a reduction in trafficking or decreased effectiveness of control measures.

(f) Links to other indicators (to be read as links to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	➢ Increased use of technical targeting and detection capabilities on goods and passengers ➢ Smoother movement of goods ➢ Smoother movement of people
(g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicators, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Outcome; Lagging; Quantitative; KPIs to measure Customs performance.
(h) Source of verification (SoV) *– Where and how the information about the indicator can be obtained (data source)* *– Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.)* *– Primary or secondary data*	Customs seizures records (national seizures databases, seizure reports). Assessments and expert reports on the minerals seized for determining the weight/quantity and market value. Official Customs statistics.

(i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	National Customs databases of seizures, including details on the type, weight/quantity and value of minerals.
(j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annual (calendar year), with a comparison against the preceding year.
(k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	. By precious and semi-precious stones and metals:

By precious and semi-precious stones and metals:

HS Code	Description	Category
7102	Diamonds, whether or not worked, but not mounted or set	Precious stones
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked, but not mounted or set	Precious & semi-precious stones
7105.10	Dust and powder of platinum, including iridium, osmium, palladium, rhodium, and ruthenium	Precious metals (platinum group)
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
7110	Platinum (including iridium, osmium, palladium, rhodium, and ruthenium), unwrought or in semi-manufactured forms, or in powder form	Precious metals (platinum group)
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles

	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal Jewelry & related articles

By mode of transport: sea, air, road, rail.

By Good and passengers

(l) Target value (non-mandatory)	Given by standards/benchmarks – targets help define, in specific and measurable terms, the desired outcomes: To be defined by the national Customs administration, potentially leading to the stabilization or progressive reduction of seizures over the long term if trafficking decreases, or to a rise in seizures over the short/medium term if the effectiveness of control measures improves significantly.
(m) Country example (non-mandatory) *Similar indicator used by Member*	Many Customs administrations already adopt volume and value indicators for seizures in relation to other illicit goods (drugs, counterfeit goods, weapons). This indicator transposes this principle to precious and semi-precious minerals.
(n) Disclosure policy *– Accountability preferences to restricted users/public domain* *The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *– Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *– Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public for the overall indicator National for disaggregation

(o) Other considerations (e.g. limitations) (non-mandatory) *Indicators proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	By measuring value, it is also possible to estimate the economic impact of trafficking. This data is essential to assessing the general trend and adapting national and international strategies. The accuracy of the value of seizures depends on the expert report on the value of minerals, which may vary. Since market prices fluctuate, the estimated value must be based on clear markers (market rates at the time of seizure). An increase in seizures does not always reflect an increase in trafficking; it may also signify improved detection capabilities or a change in the method applied by traffickers. It is essential to analyse this indicator in conjunction with KPI "Effectiveness of controls on precious and semi-precious stones and metals " and other intelligence sources. The exhaustive gathering of data on weights/quantities and values for all types of mineral seizures may require the existing seizure systems to be updated.

KPI "Effectiveness of Customs control measures in respect of precious and semi-precious stones and metals"

(a) Name of the indicator *Title of the indicator*	Effectiveness of controls on precious and semi-precious stones and metals
(b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator measures the percentage of targeted control operations that have resulted in successful seizures related to precious and semi-precious stones and metals. It measures the proportion of controls that led to the discovery of illegal trafficking of these resources, thereby reflecting the effectiveness of the monitoring processes. Precious and semi-precious stones and metals:

HS Code	Description	Category
7102	Diamonds, whether or not worked, but not mounted or set	Precious stones
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked, but not mounted or set	Precious & semi-precious stones
7105.10	Dust and powder of platinum, including iridium, osmium, palladium, rhodium, and ruthenium	Precious metals (platinum group)
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
7110	Platinum (including iridium, osmium, palladium, rhodium, and ruthenium), unwrought or in semi-manufactured forms, or in powder form	Precious metals (platinum group)
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles

(c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	*Increased effectiveness of Customs controls against the trafficking of precious and semi-precious stones and metals*
(d) Calculation method *In the case of a quantitative indicator,*	(A/B) × 100%

how is it calculated? What is the formula/scale and the measurement unit?	• A = Total number of seizures of precious and semi-precious stones and metals detected during controls in the last calendar year • B = Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year •
(e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This indicator can be used to quantify directly the performance of Customs services in detecting and suppressing the illegal trafficking of precious and semi-precious stones and metals . A high or increased value means that the control strategies (targeting, inspection techniques, intelligence) are effective in identifying and intercepting illicit flows. It meets the requirement of protecting natural resources and measuring the impact of efforts by Customs to tackle transnational organized crime.
(f) Links to other indicators (to be read as links to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	➢ Increased use of technical targeting and detection capabilities on goods and passengers ➢ Smoother movement of goods ➢ Smoother movement of people
(g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicators, Lagging indicators, KPIs to measure Customs*	Outcome; Lagging; Quantitative; KPIs to measure Customs performance.

performance/KPIs aimed at measuring the application of WCO tools	
(h) Source of verification (SoV) *– Where and how the information about the indicator can be obtained (data source)* *– Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *– Primary or secondary data*	Internal records of Customs control operations (databases of control measures undertaken, inspection reports). National Customs seizures database. Statistical reports compiled by operational units (Customs units, border posts).
(i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	National Customs databases on control operations and seizures.
(j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annual (calendar year). A quarterly analysis might be scheduled in house for more regular monitoring purposes.
(k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	By Precious and semi-precious stones and metals: (see table below)

By Precious and semi-precious stones and metals:

HS Code	Description	Category
7102	Diamonds, whether or not worked, but not mounted or set	Precious stones
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked, but not mounted or set	Precious & semi-precious stones
7105.10	Dust and powder of platinum, including iridium, osmium, palladium, rhodium, and ruthenium	Precious metals (platinum group)
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals

	7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	Precious metals
	7110	Platinum (including iridium, osmium, palladium, rhodium, and ruthenium), unwrought or in semi-manufactured forms, or in powder form	Precious metals (platinum group)
	7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles
	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	Jewelry & related articles

By mode of transport: sea, air, road, rail

By Good and passengers

(l) Target value (non-mandatory)	Given by standards/benchmarks – Targets help define, in specific and measurable terms, the desired outcomes: To be defined by the national Customs administration in accordance with priorities and resources (e.g. raising the level of effectiveness by X% per year).
(m) Country example (non-mandatory) *Similar indicator used by Member*	Similar to effectiveness indicators for control measures already used for other sensitive goods (e.g. drugs, weapons).
(n) Disclosure policy *– Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union*	National

level/WCO level/Public level *– Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *– Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
(o) Other considerations (e.g. limitations) (non-mandatory) *Indicators proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Indicators proposed as a proxy in the absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements? • The accuracy of the indicator depends on whether the records of control operations and seizures are properly maintained. • The "number of control measures" must be clearly defined to avoid any ambiguity (is the measure a targeted control measure, a random inspection, an intelligence operation?). It is important to ensure that the control measures recorded are directly connected with the detection of minerals. • International comparability may be affected by the different methods used by Customs administrations to record control measures and seizures. • The disclosure of detailed data could be subject to confidentiality restrictions relating to Customs investigations.

IV. Organizational Development

More accurate budget-based strategic planning

KPI "Maturity of the strategic planning process"

a) **Name of the indicator** *Title of the indicator*	**Maturity of the strategic planning process**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The indicator measures the level of adoption, usage and enhancement of key strategic planning steps. **Step 1 (A): Environmental scan Yes-1 No-0** Does your Customs administration conduct an environmental scan as part of your strategic planning? An environmental scan is a process where the Customs administration identifies and monitors factors that may impact its long-term direction. This starts by looking at the government's priorities and potential new regulations that need to be incorporated into the Customs administration's future vision. **Step 2 (B): Internal analysis Yes-1 No-0** Does your Customs administration complete an internal analysis, including a strengths, weaknesses, opportunities, and threats (SWOT) assessment? Here a Customs administration uses the annual review process to evaluate performance across the agency and engage with staff and senior leadership. It compares their operations with the government's priorities identified in step 1.

Step 3(C): Strategic direction Yes-1 No-0

Does your Customs administration use what it learned from its environmental scan and internal analysis to create a strategic direction? Here the Customs administration meets with staff and stakeholders and uses that input to build a vision for the future that is both idealistic and high-impact. It theorizes how to align the government's priorities with the Customs administration's operations. It determines what is actually achievable and what the Customs administration should strive for.

Step 4 (D): Develop goals and objectives Yes-1 No-0

After determining its strategic direction and vision, does your Customs administration engage with internal stakeholders and senior leadership to create a focused set of goals and objectives? It facilitates focus groups and meets with subject matter experts to come up with strategies, indicators, and desired outcomes for each goal. It uses existing processes (e.g. staff engagement, communities of practice, periodic reviews) to get buy-in from across the Customs administration.

Step 5 (E): Define metrics and set timelines to track progress of strategic plan initiatives Yes-1 No-0

After the goals and objectives are set, does your Customs administration add details to their plan? It determines the responsible offices and bureaus for each goal. It creates actionable timeframes, and defines metrics that best measure success.

Step 6 (F): Write and publish a strategic plan Yes-1 No-0

Once your Customs administration has gathered the information in step 5, does it write an informed strategic plan that captures the voice and purpose of the Customs administration? Has its engagement with staff and stakeholders in steps 2 through 5 gained wide support for the plan to help ensure that the strategic plan does not end up as a stand-alone document?

Step 7 (G): Plan for implementation and the future Yes-1 No-0

Does your Customs administration require action/activity/implementation plans and corresponding resources, if any, to align to strategic plan?

	Step 8 (H): Periodical review Does your Customs administration have a monitoring and evaluation mechanism in place? It could include budget execution review, progress tracking, performance reporting, reviewing the relevance of strategic initiatives and monitoring of corrective action plans.	
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More accurate budget-based strategic planning**	
d) **Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	((A+B+C+D+E+F+G+H)/8) *100	
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	Strategic planning envisages certain steps to be executed by Customs administrations in order to produce relevant, agile and properly budgeted plans to meet the respective strategic goals. Appropriate resources should be allocated to enable the achievement of the targets associated with each strategic goal. Budgeting is therefore conducive to effective strategic planning.	
f) **Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Evidence-based strategic management Increased quality of services Increased trust in the relationship with trade	

g)	**Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; efficiency; efficacy; leading; quantitative; composite

KPI to measure Customs performance |
h)	**Source of verification (SoV)** *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). - Primary or secondary data*	Customs administration's strategic plan, business plan and/or budget independent from the source (e.g. state budget, donors, etc.)
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	

l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use?*	− The indicator does not measure the implementation rate of the activities envisaged to implement the strategic plan.

	To what extent do current data sources meet user requirements?	

More competent and engaged staff

KPI "Competency development"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Competency development**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Average discrepancy between the required and the acquired competency during a year for frontline officers
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More competent and engaged staff**

d)	**Calculation method**
	In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?
		The value of the indicator is calculated as the average percentage of gaps between the required competencies (X/Y). For frontline officers these gaps are calculated as follows:
		
		$$\frac{\sum_{i=0}^{n} X/Y_i}{N}$$
		
		X = number of competencies where there is a gap in competencies for each job holder∗
		Y = total number of competencies for each job holder
		N = number of frontline officers assigned to inspection duties.
		
		∗**Competency gaps** are calculated as A-B, where
		    A = required proficiency level
		    B = acquired proficiency level
		    and B<A
		
		Guidance for the calculation of this indicator:
		To calculate the value of the indicator, the country should follow the following steps:

	I. Calculate whether there are gaps between the required competencies for each job holder (in this case, frontline officers) (A-B) II. Calculate the number of required competencies where there is a gap X III. Calculate the percentage of gaps for each job holder; this calculation should be carried out for all of the required competencies assigned to each job holder $\frac{X}{Y}$ IV. Calculate the average of $\frac{X}{Y}$ for all frontline officers (N). X = number of competencies where there is a gap in competencies for each job holder Y = total number of competencies for each job holder N = number of frontline officers assigned to inspection duties.
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This indicator is used to assess staff competency development during a year. It is based on a competency assessment report (refer to the competency-based job descriptions and competency dictionary). In addition, the "WCO Guide to Implementing Competency-Based Human Resource Management in a Customs Administration Environment" may be used as a reference. The indicator measures staff competency levels compared to the job requirements and efforts made to develop competencies in the course of a year, in order to enhance staff competencies to march the level required by the position. The indicator can indicate the vulnerability of a Customs administration in terms of competencies. Although each country can choose a specific scale (3 or 5 levels), the most classic professionalism scale features four levels: – Basic level: the competency requires a small autonomy margin for its implementation on the part of the employee. Work is entirely guided by instructions and frequently monitored by a third party. The competency requires basic knowledge and simple tools; – Intermediate level: the competency requires an advanced level of assimilation on the part of the employee, as well as a regular and mastered

	exercise in a stable context. Difficulties are dealt with by seeking support or by referring to reference materiel; – High level: the competency requires, on the part of the employee, experience confirmed by practice, and calls for the mastery of all the speciality areas. It requires autonomy and initiative on a daily basis and whenever required, and the capacity to resolve difficulties independently; – Expert level: the competency requires the employee to master a complex environment (mass of knowledge and information) and innovate if necessary. The competency confers authority in the position. Source: http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/capacity-building/activities-and-programmes/people-development/guide-to-implementing-competency-based-humain-resource-management.pdf?la=en	
f) **Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Improved wellbeing at work	
g) **Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; leading; outcome indicator KPI to measure Customs performance	
h) **Source of verification (SoV)** *- Where and how the information about the indicator can be obtained (data source) - Administrative records, special studies, sample surveys, observation,*	Human resource management and development (HRMD) report (competency assessment section) Example **Job Description** (**enclosed file**)	

	etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.). **-** *Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (financial year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group, etc.)*	
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	○ Bulgaria: Basic training course 'Programme for specialized administration staff'; Annual Customs Training Programme for the Bulgarian Customs Administration ○ China: Training hours/scores (credit points) of Customs officers ○ Russia: Personnel training indicator ○ Finland: Number of training days/full time equivalence ○ EU: Number of participants in the capacity building programme activities
n)	**Disclosure policy** **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Country/Union

o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

Example of JOB DESCRIPTIONS - PROFESSIONAL ROLES - KPI Competency development

Title of Position	Programme Officer, Enforcement	Position Code: PTM07	
Position station	Regional Office for Capacity Building (ROCB) - /Security and Enforcement		
Immediate Supervisor	Head of Security and Enforcement Pool		
Staff supervised	n/a	Number of staff supervised: 0	
Overall objective	Contribute to the process of modernization of Customs administrations in the region and the monitoring of the application of international standards, instruments and tools concerning Customs.		
Responsibilities	R1: Ensure the promotion of WCO instruments and tools, and the representation of the ROCB in meetings with Customs administrations, partners and other international organizations in the area of enforcement fraud: R2: Ensure the conception and management of support programmes for Customs administrations in the region in the area of enforcement; R3: Ensure the monitoring and evaluation of actions of the Regional Strategic Plan relating to the fight against fraud.		
Tasks	**R1: Ensure the promotion of WCO instruments and tools, and the representation of the ROCB in meetings with Customs administrations, partners and other international organizations in the area of enforcement**		Performance Indicators
	Disseminate WCO instruments and programmes in the area of the fight against fraud; Participate in relevant regional and international meetings relating to the fight against fraud; Design awareness-raising and training aids on WCO instruments, tools and programmes in the area of the fight against fraud, and in liaison with the RILOs. **R2: Ensure the conception and management of support programmes for Customs administrations in the region in the area of enforcement** Prepare and promote the implementation of regional projects relating to enforcement; Participate in the development and maintenance of a pool of regional experts in the area of enforcement; Facilitate the sharing of experience and best practices in the area of enforcement, among Customs administrations in the region; Follow up on collaboration between the ROCB and the structures in charge of enforcement at the regional level. **R3: Ensure the monitoring and evaluation of actions of the Regional Strategic Plan relating to enforcement fraud** Conduct diagnostic studies in the area of enforcement within Customs administrations in the region; Collect and analyse the results of the self-assessment exercise relating to the actions of the Regional Strategic plan concerning enforcement; Participate in the preparation and updating of actions of the Regional Strategic Plan relating to enforcement; Prepare an annual report on the regional challenges, progress and trends, as well as recommendations in the area of enforcement, and in liaison with the RILOs.		- - - - - - - - - - - -

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Competency	LR	LA	R	Competency	LR	LA	R
Customs Clearance Procedures	3			Data Analysis	3		
Community Customs Code	3			Process Mapping	3		
Customs Valuation	3			Report Writing	3		
Checking of Travellers and their Luggage	3			Mission Management Techniques	3		
SAFE Framework of Standards	3			Strategic Planning	3		
Risk Management	3			Diversity Management	3		
COPES	3			Results-based Management	3		
Planning operations for the fight against fraud	3			Decision Making	3		
Post-Clearance Audit	3			Initiative and Anticipation	3		
RKC	3			Communication and Interpersonal skills	3		
Coordinated Border Management	3			Analytical thinking	3		
Single Window	3			Adaptability	3		
E-Commerce	3			Method and Organization	2		
Data Model	3						

Qualifications:
University Degree in social or economic sciences, Customs or equivalent diploma.

Years of experience:
At least 5 years in the Customs administration, preferably in an enforcement, risk management department. An accreditation in a field of Compliance and Enforcement Package shall be an asset.

Other requirements of the Position
Nature and work conditions: Office work, Intellectual work
Languages: English, French, Portuguese

Areas for improvement for year 20
Training Theme 1: (pull down list) □ Priority   Training Theme 1: (pull down list) □ Advisable
Training Theme 2: (pull down list) □ Priority   Training Theme 2: (pull down list) □ Advisable
Training Theme 3: (pull down list) □ Priority   Training Theme 3: (pull down list) □ Advisable

Professional Project of the employee: Another job (pull down list)		*A position:* □ Yes □ No If yes, specify the position: (pull down list)	
Immediate Supervisor: (Date, Name, Signature)		*HRD*	*Employee:* (Date, Name, Signature)

KPI "Maturity of competency development"

	KPI
a) Name of the indicator *Title of the indicator*	**Maturity of competency development**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	This indicator measures the level of adoption, usage and enhancement of the competency development process for all job holders. 1. (A) Does your administration have an **HR policy in** place (including recruitment, training, performance evaluation)? Yes-1 No-0 2. (B) Does your administration have a competency framework or similar framework in place? Yes-1 No-0 3. (C) Has your administration implement the above policies/framework? Yes-1 No-0 (See the WCO Guide to Implementing Competency-based HR Management: ➢ The competency dictionary draws up a list of the skills needed to excel in a position, and defines, at the same time, the corresponding position requirements in the Customs context. Note that it does not focus on the duties to be performed but rather the competencies needed to achieve them. ➢ The competency framework describes and sets out the competencies required to perform the essential duties and tasks of the position. Competencies are grouped by clusters or professional family (strategic, operational and support), and classified hierarchically.

	  4. (D) Is your administration using appropriate **HR tools** (including a **job description, skills assessment, competency assessment, interviews)** for effective and efficient recruitment? Yes-1 No-0 5. (E) Is your administration using appropriate **HR tools (training needs assessment, training design, training evaluation)** for effective and efficient training and development Yes-1 No-0 6. (F) Is your administration **managing competencies and performance** (competency assessment, performance assessment) Yes-1 No-0 7. (G) Is your administration **using an HR Information System (HRIS)** to manage HR practices? Yes-1 No-0 8. (H) Is your administration collecting data on different HR metrics (including recruitment, competency, training, performance management) ? Yes-1 No-0 9. (I) Is your administration measuring HR effectiveness through **HR/People metrics/analytics**? Yes-1 No-0
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More competent and engaged staff**
d) **Calculation method** *In the case of a quantitative indicator, how is it calculated? What*	((A+B+C+D+E+F+G+H+I)/9) *100

is the formula/scale and the measurement unit?	
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The adoption of a competency-based approach and HR resilience ensure that Customs can implement its overall strategy and reach the set target of performance in all areas. Therefore, the KPI is aimed at capturing all the elements of the Competency based approach in the HR policy.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	• Rate of access to training • All PMM dimensions
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; efficiency KPI to measure Customs performance

h) Source of verification (SoV)
- *Where and how the information about the indicator can be obtained (data source)*
- *Administrative records, special studies, sample surveys, observation, etc.) and/or the*
	HR strategy and training policy
	
	    - Competency dictionary
	    - Job description
	    - personnel development plan
	    - Evaluation instrument: HR reports

available documented source (e.g. progress reports, project accounts, official statistics, etc.). **-** *Primary or secondary data*	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?*	WCO

	- *Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	The level of data relevance depends on the level of integration of the HR system into the Customs information system

KPI "Rate of access to training"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Rate of access to training**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Proportion of employees who have benefitted from at least one training course during a year
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More competent and engaged staff**
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B)*100 A = the number of employees who have benefited from at least one training course during year $_t$ B = the total number of employees in year t A: If an employee has participated in more than one training course during the year, this employee is to be counted only once in the calculation.

e) Rationale (relevance) *To what extent does the data satisfy information demand?*	This indicator is used to assess the organizational effort in training (including coaching, seminars, workshops etc.) and skills development, and to determine the degree of access to training for the different categories of employees. The indicator measures the training efforts during a year. Training aims both to develop the human capital and to engage the staff. This particular KPI covers the training courses organized and delivered by training institutions under the aegis of the Customs administrations. Training courses organized by other partners, governmental or international organizations, for the benefit of Customs staff are also taken into account. All training courses must be part of the approved training plan. According to the WCO Guide to Implementing Competency based HRM in a Customs Administration Environment: 3 hours of practice in the virtual environment can be considered to be a training course 6 hours of practice in the physical environment can be considered to be a training course. The work of the training institutions is intended to enhance staff competency. The accent is not on the quantity of training courses but rather the ultimate improvement of competency.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Improved wellbeing at work Improved gender balance of staff at all levels
g) Type of indicator)	Process; effectiveness; outcome; leading

(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools	KPI to measure Customs performance
h) Source of verification (SoV) - *Where and how the information about the indicator can be obtained (data source)* - *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* - *Primary or secondary data*	National Customs databases (registry of training participation)
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	Section on human resource management and development (HRMD) in the WCO Capacity Building Annual Delivery Report
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	By gender (over the total number of staff: A and B should both be disaggregated) By job grade:

	• senior management positions (Commissioner, Commissioner General, Director General, Assistant Director General, Director, General Manager and similar positions; • middle management positions (Manager, Senior Manager, Senior Supervisors, team leaders and similar positions); • officer level (Operational staff, frontline offices and similar positions).
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	o Bulgaria: Basic training course 'Programme for specialized administration staff'; Annual Customs Training Programme for the Bulgarian Customs Administration o China: Training hours/scores (credit points) of Customs officers o Russia: Personnel training indicator o Finland: Number of training days/full time equivalence o EU: Number of participants in the capacity building programme activities
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated?* *- Possibility to disclose detailed or only aggregated data (specify criteria for*	Public

	aggregation, e.g. minimum number of countries, etc.)	
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc. What are the legal constraints regarding data collection, acquisition and use? To what extent do current data sources meet user requirements?*	The indicator does not differentiate between compulsory and voluntary (on-demand) training courses. Staff development should take gender mainstreaming, diversity and equality considerations into account. This indicator directly measures the competency component of the outcome only. However, to capture the engagement aspect of the outcome in a more accurate way, another KPI might be developed in future.

KPI "Employee Retention Rate"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Employee Retention Rate**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The KPI "Employee Retention Rate" measures how many employees stay within the administration, reflecting HR strategy success in maintaining a stable workforce
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**More competent and engaged staff**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$((A-B)/C)X100\%$ A= Total number of employees at end of year t B= Total number of new hires in year t and t-1 C=total number of employees at start of year t-1

e) Rationale (relevance) *To what extent does the data satisfy information demand?*	A high Employee Retention Rate suggests strong employee satisfaction and HR effectiveness.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	More competent and engaged staff
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; outcome; leading
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	National HR databases kept by Customs administrations

i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar years)
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	By Gender By Age Bracket • 16-24 • 25-34 • 35-44 • 45-54 • 55-64 • 65+
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the*	WCO

results: Country or Union level/WCO level/Public level *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

Improved gender balance of staff at all levels

KPI "Gender Balance Ratio"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Gender Balance Ratio**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Ratio between females and males on board, including non-uniform civilian staff
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Improved gender balance of staff at all levels**
d) **Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A/B)*100 A=total number of female staff at the end of the year B= total number on male staff at the end of the year
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	The indicator aims at reinforcing the organization's focus on hiring and retaining a good balance of female and male staff. This means that the organization's recruitment, hiring and retention functions must work together to successfully achieve results. Gender equality and diversity is a question of rights and is therefore considered a prerequisite for achieving sustainable development and growth, and enhancing performance in organizations. The WCO therefore finds it important to promote these fundamental issues in its capacity building strategy and agenda.

		Since the WCO started its work in this area in 2013 several initiatives have been launched, of which the most important is the Gender Equality Organizational Assessment Tool (GEOAT) which aims at supporting Customs administrations in assessing their policies, practices and activities to address gender equality and diversity as part of their reform and modernization agenda. In December 2020, the WCO Council endorsed the Declaration of the Customs Co-Operation Council on Gender Equality and Diversity in Customs, further acknowledging the WCOs commitment to advancing this topic further as an integrated part of Customs reform and modernization.
f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Enhanced work-life-balance o More competent and engaged staff
g)	**Type of indicator** *(One indicator might fall under more than one typology) Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; leading KPI to measure Customs performance
h)	**Source of verification (**SoV)	HR data in Members administration system collected from all functional areas.

	- Where and how the information about the indicator can be obtained (data source) *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	WCO annual Survey
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	By job grade: ➢ senior management positions (Commissioner, Commissioner General, Director General, Assistant Director General, Director, General Manager and similar positions); ➢ middle management positions (Manager, Senior Manager, Senior Supervisors and similar positions); ➢ officer level
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	o US: Female onboard staffing rate - the percent of females onboard compared to males o Togo: Proportion of women among staff by grade category o Saudi Arabia: Percentage of female staff employed over total number of employees o Lithuania: Proportion of male and female staff

n) Disclosure policy *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	This is a high-level organizational indicator that can alert leadership that they need to look at supporting indicators to pinpoint what functional area(s) – recruitment, hiring, succession planning, attrition, work/life balance – are preventing the organization from achieving successful results. If the results are lower than in the prior performance period, there is a need to look at the following indicators to pinpoint the functional areas in which there is a need to take immediate action: • New female/male staff recruitment rate– this compares the numbers of newly recruited female staff against the number of newly recruited male staff. If the percentage is low, then there is a need for action. • Female/male staff attrition rate – this examines how many female staff members are leaving the Organization compared to the number of male staff departures. If the numbers are higher than in the previous period, and the proportion of female staff to male staff recruited is lower than in the previous period, then there is a need for action. • Number of targeted outreach activities and advertisements for new female staff/male staff. This looks at how much recruitment is focused on targeting female/male staff.

	In general, to successfully meet gender balance goals, the Organization must work together as a team to collectively do its part to recruit, hire, promote and retain a balanced level of female and male staff to meet and maintain positive results. The possibility for Customs to influence the indicator depends on the national constraints of the recruitment policy. The indicator can be influenced by the demographical situation of the country and changes in that situation.

Improved Gender Equality and Inclusion

KPI "Maturity of policies/measures related to Gender Equality and Diversity"

	KPI
a) Name of the indicator *Title of the indicator*	Maturity of policies/measures related to Gender Equality and Diversity
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	The indicator measures whether policies in certain GED-related areas exist or not. The questions below are related to the implementation of GED-related policies in line with the WCO Declaration on GED and the WCO Gender Equality Organizational Assessment Tool (GEOAT) Principles. 1. Does your administration have a specific action plan/policy/strategy to promote gender equality and/or diversity and non-discrimination? Yes: 1 No: 0 2. Is your administration collaborating with relevant stakeholders on the topic of gender equality and diversity? Yes: 1 No: 0

	3. Is your administration promoting work-life balance initiatives (flexible working hours, remote work possibilities, awareness-raising campaigns on health/well-being-related issues, childcare services, collection of feedback on employees' well-being through internal surveys) for Customs employees? Yes: 1 No: 0 4. Does your administration have any policies or measures to prevent any type of harassment (including sexual harassment) and/or gender-based violence in all areas of Customs, either internally among staff or committed by staff towards the public and vice versa? Yes: 1 No: 0 5. Does your administration proactively promote leadership and/or career development opportunities for women and other under-represented groups through targeted initiatives such as mentor programmes? Yes: 1 No: 0 6. Does your Administration provide training on gender equality and diversity for staff? Yes: 1 No: 0
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	Improved gender equality and inclusion
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	(A+B+C+D+E+F)/6)*100
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The indicator measures whether or not policies exist in certain GED-related areas, however it does not measure the quality of the policies/activities/measures implemented. The information provided through this KPI will pave the way for deeper analysis with respect to the quality of the concrete policies/measures related to Gender Equality and Diversity.

f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	This indicator is linked to the existing KPI related to gender balance in Customs. While the indicator gives an indication of the gender balance it does not capture proactive measures taken by the administration to promote GED. The new indicator allows the measurement of concrete measures implemented to promote GED.
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Qualitative; leading
h)	**Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	• Action plan on GED • Policy to prevent harassment • Training plan
i)	**References to existing databases and metadata (non-mandatory)** <u>*Internal/external*</u> *databases*	The WCO annual survey includes questions which are related to GED. Some of the questions also have multiple choice answers which allows the WCO to obtain a better overview of what type of measures certain administrations have implemented.
j)	**Minimum recommended periodicity**	Every two years

When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).	
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	For specific examples of measures that have been implemented, the WCO refers to its Compendiums on Gender Equality and Diversity in Customs
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO or Country
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?*	This indicator does not measure the quality of policies/activities/measures that have been implemented.

	To what extent do current data sources meet user requirements?	

Advanced level of accountability

KPI "Annual variation in requests for information"

	KPI
a) Name of the indicator *Title of the indicator*	**Annual variation in requests for information**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Percentage change in queries/information related to Customs matters requested from call centres/service desks/information centres etc.
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	**Advanced level of accountability**
d) Calculation method *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A-B)/B*100$ A – number of requests in the last calendar year B – number of requests in the previous year
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The publishing of annual reports and other communications will contribute to a decrease in the numbers of requests for information to the agency etc. and improve its transparency and accountability.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes)	o Evidence-based strategic management o Increased quality of services o Increased trust in the relationship with trade

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What are the linkages between this indicator and others?	o Advanced level of integrity o More effective dispute settlement
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Lagging; quantitative; effectiveness KPI to measure Customs performance
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	**Call centres/service desks/information Centres etc.**
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k) Disaggregation	By types of channel to address queries/information: • e-mails

If applicable (e.g. by gender, income group. etc.)	- phone calls - webpage - information portal - social media - customer information management system - live chat - In-person visits
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory)	

Indicator proposed as a proxy in absence of feasible alternative measurements, etc. *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

KPI "Availability of performance report"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Availability of performance report**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The indicator measures the level of availability of performance reports
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	Advanced Level of accountability

d)	**Calculation method**
	In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?
		((A+B+C)/3) *100
		
		   A. Do you publish performance reports?
		Yes – 1; No – 0
		
		   B. Do you publish performance reports on a regular basis?
		Yes -1; No – 0
		
		   C. Are the performance reports linked to a published strategic plan?
		Yes -1; No – 0

e) Rationale (relevance) *To what extent does the data satisfy information demand?*	The publishing of performance data will contribute to the transparency and accountability of an administration
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Evidence-based strategic management o Increased quality of services o Increased trust in the relationship with trade o Advanced level of integrity o More effective dispute settlement
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Qualitative; process KPI to measure Customs performance
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	National databases National administrative records
i) References to existing databases and metadata (non-mandatory)	

	Internal/external databases	
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	
l)	**Target value (non-mandatory)**	
-	*Given by standards/benchmarks*	
-	*Targets help define, in specific and measurable terms, the desired outcomes*	
m)	**Country example (non-mandatory)** *Similar indicator used by Member*	
n)	**Disclosure policy** *- Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level - Where does the information deriving from the measurement process using this indicator appear/where is it communicated - Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o)	**Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.*	The minimum frequency of publication of performance-related data depends on the national legislation

	What are the legal constraints regarding data collection, acquisition and use? *To what extent do current data sources meet user requirements?*	

Advanced level of integrity

KPI "Disciplinary compliance"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Disciplinary compliance**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Percentage of officials subject to disciplinary measures for violation of the code of conduct or/and anti-corruption provisions stipulated by laws or regulations
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Advanced level of integrity**
d)	**Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B)\times100$ A=annual number of officials subject to disciplinary measures (disciplinary measures for violation of the code of conduct and/or anti-corruption provisions stipulated by laws or regulations) B= total number of officials at the end of the year
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	A key element of a sound integrity programme is the development, issuing and acceptance of a comprehensive code of conduct that sets out, in very practical and clear terms, the minimum standards of behaviour expected of all Customs employees. These standards of behaviour are to be demonstrated by all employees and are to serve as a guide when making decisions and taking action. An effective code of conduct must be seen as

	promoting good practices while at the same time acting as a deterrent that discourages misconduct. The WCO Model Code of Ethics and Conduct recognizes 11 key elements that could form part of the code of conduct, which all Customs employees must comply with in order to ensure public confidence in the integrity of the administration: 1) personal responsibility; 2) compliance with the law; 3) relations with the public; 4) limitations on the acceptance of gifts, rewards, hospitality and discounts; 5) avoiding conflicts of interest; 6) limitations on political activities; 7) conduct in money matters; 8) confidentiality and use of official information; 9) use of official property and services; 10) private purchase of government property by employees; 11) work environment. Some administrations use a general code common to the whole civil service. However, it is recommended a separate code of conduct be established for Customs officials as the specifics of Customs work is different, as Customs plays a vital role in trade facilitation and protection of national borders, as well as revenue collection. Administrations should consider using the WCO model as a basis for the elaboration of their respective codes of conduct. It is important that staff and stakeholders are involved at all stages of design and establishment of the code.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes)	- Advanced Level of accountability - More competent and engaged staff - Increased quality of service

	What are the linkages between this indicator and others?	
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Effectiveness; outcome; process; lagging; quantitative KPI to measure Customs performance
h)	**Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.)and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Administrative records on the disciplinary proceedings
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	N/A
j)	**Minimum recommended periodicity** *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)
k)	**Disaggregation** *If applicable (e.g. by gender, income group. etc.)*	By job grade:

	➤ senior management positions (Commissioner, Commissioner General, Director General, Assistant Director General, Director, General Manager and similar positions); ➤ middle management positions (Manager, Senior Manager, Senior Supervisors and similar positions); ➤ officer level - By type of violation, including: • personal responsibility; • compliance with the law; • relations with the public; • limitations on the acceptance of gifts, rewards, hospitality and discounts; • avoiding conflicts of interest; • limitations on political activities; • conduct in money matters; • confidentiality and use of official information; • use of official property and services; • private purchase of government property by employees; • work environment (fairness and non-discrimination; occupational health and safety; misuse of drugs; misuse of alcohol; smoking; standards of dress) By detection source: • internal/external
l) Target value (non-mandatory) - *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	○ Jordan: Percentage of employees penalized/percentage of employees abiding by work ethics/number of cases referred to corruption court

	○ Lithuania: Level of corruption (ratio of the number of corruption offences to the average number of employees)
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	The qualitative assessment of the reports, which might not be considered sufficient to initiate investigations and/or internal control measures, remains out of the scope of this KPI

KPI "Effectiveness of handling the reports received from reporting mechanisms for corruption misconduct and malpractice"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Effectiveness of handling of the reports received from reporting mechanisms for corruption, misconduct and malpractice**
b) **Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	The percentage of reports received from different reporting mechanisms that result in responsive actions, such as an investigation. Report mechanisms include hotlines, national media, reporting to supervisors, reports from internal investigations, intelligence reports etc.
c) **Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	**Advanced level of integrity**
d) **Calculation method** *In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	$(A/B)\times100$ A – annual number of reports received by Customs that result in response actions. "Response actions" can be, for instance, investigations B – annual number of all reports **received by Customs through various reporting mechanisms in the same calendar year** If the response action is initiated on the basis of more than one report, the number of reports should be counted as one. This is to make sure that the value in denominator (B) is not counted several times.
e) **Rationale (relevance)** *To what extent does the data satisfy information demand?*	Reporting mechanisms for corruption misconduct or malpractice are used to implement a credible and safe channel for employees, business partners and clients to report wrongdoing in relation to the administration's operations. Such mechanisms can gather important tips on which further investigations or audits may subsequently be built
f) **Link to other indicators**	o Advanced Level of accountability

(to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	○ More competent and engaged staff
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Effectiveness, outcome, process, lagging, quantitative KPI to measure Customs performance
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.)and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Administrative records on the reports received
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Annually (calendar year)

k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	By job grade for the person being reported: ➢ senior management positions (Commissioner, Commissioner General, Director General, Assistant Director General, Director, General Manager and similar positions); ➢ middle management positions (Manager, Senior Manager, Senior Supervisors and similar positions); ➢ officer level - By type of violation, including: - personal responsibility; - compliance with the law; - relations with the public; - limitations on the acceptance of gifts, rewards, hospitality and discounts; - avoiding conflicts of interest; - limitations on political activities; - conduct in money matters; - confidentiality and use of official information; - use of official property and services; - private purchase of government property by employees; - work environment (fairness and non-discrimination; occupational health and safety; misuse of drugs; misuse of alcohol; smoking; standards of dress) - By detection source: internal/external
l) Target value (non-mandatory) - *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	

n) Disclosure policy - *Accountability preferences to restricted users/public domain* - *Where does the information deriving from the measurement process using this indicator appear/where is it communicated* - *Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO
o) **Other considerations (e.g. limitations) (non-mandatory)** *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

KPI "Maturity of anti-corruption and integrity preventive measures"

	KPI
a) **Name of the indicator** *Title of the indicator*	**Maturity of anti-corruption and integrity preventive measures**

b) **Description of the indicator**
In order to avoid ambiguity, how can you describe in detail the indicator?
	The indicator measures the level of the maturity of integrity and anti-corruption preventive measures
	    A. Does you administration have an anti-corruption and integrity action plan in place?
	                Yes –1; No – 0

<table>
<tr><td></td><td>B. Does the anti-corruption and integrity action plan include sensitization measures (i.e. training, educational and publicity campaigns, engagement on code of conduct etc.). Yes –1; No – 0

C. Does the anti-corruption and integrity action plan include management of corruption risks specific to the Customs administrative and operational environment? Yes – 1; No – 0

D. Is the implementation of the anti-corruption and integrity action plan tracked and reported? Yes –1; No – 0

E. Is the anti-corruption and integrity action plan linked to your administration's overall corporate strategy and action plan? Yes –1; No – 0

F. Is the anti-corruption and integrity action plan aligned with the ten Key Factors of the WCO Revised Arusha Declaration concerning Good Governance and Integrity in Customs? Yes-1; No – 0</td></tr>
<tr><td>**c) Related performance dimension**
Relevant expected outcome the indicator is meant to measure</td><td>Advanced level of integrity</td></tr>
<tr><td>**d) Calculation method**
In case of quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?</td><td>$((A+B+C+D+E+F)/6) *100$</td></tr>
<tr><td>**e) Rationale (relevance)**
To what extent does the data satisfy information demand?</td><td>Integrity requires proactive preventive measures to ensure good governance and integrity in line with the ten key factors of the WCO Revised Arusha Declaration. The Declaration underscores the need to have the anti-corruption and integrity plan to ensure the implementation of the respective measures</td></tr>
</table>

f)	**Link to other indicators** (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	o Advanced Level of accountability o More competent and engaged staff
g)	**Type of indicator** *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/ Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Qualitative; leading KPI to measure Customs performance
h)	**Source of verification (**SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/ or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Customs administration's strategic plan, business plan
i)	**References to existing databases and metadata (non-mandatory)** *Internal/external databases*	
j)	**Minimum recommended periodicity**	Annually (calendar year)

When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).	
k) Disaggregation *If applicable (e.g. by gender, income group. etc.)*	
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/where is it communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	Public
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?*	Some Customs administrations might be bound to the overall governmental anti-corruption and integrity approaches

To what extent do current data sources meet user requirements?	

KPIs on the awareness and use of the WCO tools

KPI "Awareness of the tool"

		KPI
a)	**Name of the indicator** *Title of the indicator*	**Awareness of the tool**
b)	**Description of the indicator** *In order to avoid ambiguity, how can you describe in detail the indicator?*	Awareness <u>on the existence of the tool stated</u> by the Member, independently on the level of knowledge or expertise related to its implementation and use.
c)	**Related performance dimension** *Relevant expected outcome the indicator is meant to measure*	All the expected outcomes that are related to the tool in the mapping
d)	**Calculation method** *In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?*	It is a binary indicator. Scoring is allocated according to the following scale: -Awareness equals to 1 - Non awareness equals to 0
e)	**Rationale (relevance)** *To what extent does the data satisfy information demand?*	The results of the 2020 annual WCO Members' engagement survey, which includes a section on the use and implementation of WCO tools and instruments, highlight that the Main tools scored different level of awareness among the Members. The indicator could be used as a basis for further discussions regarding the current WCO library and its content. It might also help shading light on specific capacity building needs as well as on areas where a further communication effort might be undertaken. It might further set the basis for

	an update of the tool to enable Members to attain certain outcomes that they deem key for their organizational performance. As agreed during the 2nd meeting WGPM, in order to reflect the extent to which the main WCO tools were applied, process and structural KPIs would also be developed to measure the implementation and impact of tools, with reference to WCO Members' awareness and use of the tools in order to achieve national strategic goals connected to the expected outcomes of the single performance dimensions in the PMM. It measures the effectiveness of the WCO communication and outreach actions on the developed tools and instruments.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	Use of the main tools. The presumption is a progression from increasing level of awareness to increasing level of use. The Capacity building interventions provided by WCO should support this transition and the acquisition of higher levels of maturity in each relevant performance area.
g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs*	Effectiveness, Subjective, lagging KPI aimed at measuring the application of WCO tools

performance/KPIs aimed at measuring the application of WCO tools	
h) Source of verification (SoV) **-** *Where and how the information about the indicator can be obtained (data source)* **-** *Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* **-** *Primary or secondary data*	Survey (Currently in the WCO Annual Survey -Members engagement chapter) Prospective assessments in the scope of the PMM
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	WCO Annual Survey- members' engagement chapter
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years (calendar year)
k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	NA Possibility of aggregating the results into an average value per PMM Performance dimensions
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level*	WCO, at the aggregated level (by PMM Performance dimension)

- Where does the information deriving from the measurement process using this indicator appear/be communicated *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	

KPI "Use of the tool"

	KPI
a) Name of the indicator *Title of the indicator*	**Use of the tool**
b) Description of the indicator *In order to avoid ambiguity, how can you describe in detail the indicator?*	Use/implementation stated by the Member for each main tool. It captures both the accomplished use/implementation as well as the planned use/implementation in the next financial year. The indicator does not cover the extent to which the tool is /will be used/implemented
c) Related performance dimension *Relevant expected outcome the indicator is meant to measure*	All the expected outcomes that are related to the tool in the mapping
d) Calculation method	Scoring is allocated according to the following scale: - Non-use and no plans to use in the next financial year =0

In the case of a quantitative indicator, how is it calculated? What is the formula/scale and the measurement unit?	- Planned to be used in the next financial year=1 - Used = 2
e) Rationale (relevance) *To what extent does the data satisfy information demand?*	It measures if the tool is useful to support members in achieving the expected outcomes identified in the PMM. The results of the 2020 annual WCO Members' engagement survey, which include a section on the use and implementation of WCO tools and instruments, highlight that the Main tools scored different level of use among the Members. The indicator could be used as a basis for further discussions regarding the current WCO library and its content. It might also help shading light on specific capacity building needs as well as on areas where a further communication effort might be undertaken. It might further set the basis for an update of the tool to enable Members to attain certain outcomes that they deem key for their organizational performance. As agreed during the 2nd meeting of the WGPM, in order to reflect the extent to which the main WCO tools were applied, process and structural KPIs would also be developed to measure the implementation and impact of tools, with reference to WCO Members' awareness and use of the tools in order to achieve national strategic goals connected to the expected outcomes of the single performance dimensions in the PMM.
f) Link to other indicators (to be read as link to the KPIs measuring the related other expected outcomes) *What are the linkages between this indicator and others?*	The level of use/implementation of the tools should positively affect the performance levels on the expected outcomes

g) Type of indicator *(One indicator might fall under more than one typology)* *Composite indicators, Structural indicators, Process indicators, Outcome indicators, Effectiveness indicators, Efficiency indicators, Objective indicators, Subjective indicators, Quantitative indicators, Compliance/Implementation indicators, Leading indicator, Lagging indicators, KPIs to measure Customs performance/KPIs aimed at measuring the application of WCO tools*	Process; effectiveness; subjective; quantitative; implementation; lagging (for WCO performance); leading (for Members performance) KPI aimed at measuring the application of WCO tools	
h) Source of verification (SoV) *- Where and how the information about the indicator can be obtained (data source)* *- Administrative records, special studies, sample surveys, observation, etc.) and/or the available documented source (e.g. progress reports, project accounts, official statistics, etc.).* *- Primary or secondary data*	Survey (Currently in the WCO Annual Survey -Members engagement chapter) Prospective assessments in the scope of the PMM	
i) References to existing databases and metadata (non-mandatory) *Internal/external databases*	WCO Annual Survey- members' engagement chapter	
j) Minimum recommended periodicity *When/how regularly it will be measured (e.g. monthly, quarterly, annually, etc.).*	Every two years From one to the other cycle of prospective assessments in the scope of the PMM	

k) Disaggregation *If applicable (e.g. by gender, income group, etc.)*	Possibility of aggregating the results into an average value per PMM Performance dimensions
l) Target value (non-mandatory)	
- *Given by standards/benchmarks* - *Targets help define, in specific and measurable terms, the desired outcomes*	
m) Country example (non-mandatory) *Similar indicator used by Member*	
n) Disclosure policy **-** *Accountability preferences to restricted users/public domain. The intended use and disclosure of the results: Country (i.e. Customs) or Union level/WCO level/Public level* *- Where does the information deriving from the measurement process using this indicator appear/be communicated* *- Possibility to disclose detailed or only aggregated data (specify criteria for aggregation, e.g. minimum number of countries, etc.)*	WCO, at the aggregated level (by PMM Performance dimension)
o) Other considerations (e.g. limitations) (non-mandatory) *Indicator proposed as a proxy in absence of feasible alternative measurements, etc.* *What are the legal constraints regarding data collection, acquisition and use?* *To what extent do current data sources meet user requirements?*	Other implementation KPIs might be developed in liaison with the responsible WCO working bodies, in consideration of their respective work plans and mandate.