

Bangladesh Customs Capacity Building: Need, Strategy and Action Plan

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ACRONYMS

ADB	Asian Development Bank
ADR	Alternative Dispute Resolution
AEO	Authorized Economic Operator
APA	Annual Performance Agreement
AR	Advance Ruling
ARO	Assistant Revenue Officer
ASYCUDA	Automated System for Customs Data
a2i	Access to Information
BCS	Bangladesh Civil Service
BPA	Business Process Analysis
BPR	Business Process Reengineering
BPATC	Bangladesh Public Administration Training Centre
BSW	Bangladesh Single Window
CEP	Compliance and Enforcement Package
CEVTA	Bangladesh Customs, Excise and VAT Training Academy
CRMC	Customs Risk Management Commissionerate
CusMod SAP	Customs Modernization Strategic Action Plan 2019-2022
ECTS	Electronic Cargo Tracking System
FTC	Foundation Training Course
HRM	Human Resource Management
ICT	Information and Communication Technology
ICMPD	International Centre for Migration Policy Development
IFC	International Finance Corporation
IMF	International Monetary Fund
IPR	Intellectual Property Right
JETRO	Japan External Trade Organization
JICA	Japan International Cooperation Agency
KMS	Knowledge Management System
KOICA	Korea International Cooperation Agency
LDC	Least Developed Country
LMS	Learning Management System
MLAR	Mutual Legal Assistance Request
NBR	National Board of Revenue
NDC	National Defence College
NEP	National Enquiry Point
NII	Non-Intrusive Inspection
NSW	National Single Window
PAP	Pre-Arrival Processing
PCA	Post Clearance Audit
PGS	Programme Global Shield

PSI	Pre-Shipment Inspection
RKC	Revised Kyoto Convention
RPATC	Regional Public Administration Training Centre
RM	Risk Management
RO	Rules of Origin/Revenue Officer
SALW	Small Arms and Light Weapons
SDG	Sustainable Development Goal
SRO	Statutory Regulatory Order
STCE	Strategic Trade Control Enforcement
TFA	Trade Facilitation Agreement
TQM	Total Quality Management
ToT	Training of Trainers
USAID	United States of America International Development
UNCTAD	United Nations Conference on Trade and Development
VAT	Value Added Tax
WB	World Bank
WCO	World Customs Organization
WTO	World Trade Organization

1.0: INTRODUCTION

Bangladesh for its steady and robust economic growth has acknowledged the necessity of trade facilitation. Since trade is the key driver to sustain the growth momentum, the government has adopted a set of strategies to facilitate domestic products access to the developed and developing countries' market and enhance participation in the global trade landscape. The modernization of Customs for the trade facilitation to attain the nation's economic well-being has also been recognized. In general, trade facilitation involves improving the efficiencies of procedures related to the cross-border trading process. It necessitates a comprehensive and integrated simplification effort, leading to a reduction of time and cost in international trade.

Customs is the lead agency to facilitate seamless international trade by streamlining and simplifying clearance procedures. By doing this, Customs can contribute more to achieving countries' development vision of increasing shared prosperity and achieving greater economic efficiency.

The global economy has been progressively gravitating towards free and preferential trading settings, the traditional role of Customs is evolving to make its management more transparent, adept and service-oriented. Customs has been implementing modernization and reform initiatives aligning with the changing trends of the global trade regime which is expected to bring significant benefits in terms of reducing the variety of trading costs, opening and creating new market opportunities, prioritizing trade integration, bringing transparency in decision making and increasing ethics and integrity in the department.

The National Board of Revenue (NBR), the chief revenue authority of the country, has initiated the planned approach to simplify and modernize the Customs operations in the shortest possible time. All these modernization and reform programmes primarily focus on automation, capacity enhancement and infrastructure development as well as trade facilitation. Considering this, NBR has developed an action plan named 'Customs Modernization Strategic Action Plan 2019-2022' (CusMod SAP) to ensure the implementation of reform initiatives in an orderly manner. This action plan has been developed based on the government policies, priorities and standards set in the Revised Kyoto Convention (RKC) and measures set in the WTO Trade Facilitation Agreement (WTO-TFA).

Bangladesh Customs has successfully introduced ICT application and trade-friendly innovations in its operation and achieved remarkable progress. Among them the most remarkable ones already implemented are Customs Computer System (ASYCUDA World), Bonded warehouse management, Authorized Economic Operator (AEO), National Enquiry Point (NEP), Non-Intrusive Inspection (NII), Advance Ruling (AR), Customs Portal, Pre-Arrival Processing (PAP), E-auction, de-minimis, etc. Ongoing initiatives are the New Customs Act, set up of Customs Risk Management Commissionerate (CRMC), Bangladesh Single Window (BSW), bond system automation, Strengthening of the Academy, set up of Central Customs Laboratory, Central Customs Warehouse and Customs Regional Training Academy, dedicated rules for the clearance of perishable goods, etc.

To implement all these initiatives and modernize the Customs regime, NBR has initiated four-year Customs Modernization Strategic Action Plan 2019-2022 (CusMod SAP). The plan prioritizes and develops a roadmap for trade facilitation through import and export clearance procedure modernization, improvement of revenue collection and ensuring social security by the way of coordinated border management. This document has encouraged the engagement of the trading community for their better understanding of modern Customs.

1.1: National Board of Revenue (NBR)

VISION

Make Bangladesh Customs an innovative and professional leading border agency that contributes to the security and economic prosperity of Bangladesh through cooperation, coordination, coherence, commitment and courage.

MISSION

Manage the border to protect the community and the environment, ensure efficient and effective revenue collection, while facilitating legitimate trade and travel in compliance with Customs and allied legislation, and international standards.

Missions are as follows:

- Increase revenue,
- Improve office management,
- Impressive Stakeholders' relations,
- Use ICT as an enabler,
- Ensure integrity in the management.

STRATEGY

We will do this by:

- providing fair, equitable and quality service to clients
- encouraging and rewarding voluntary compliance
- serving as the central repository for the collection and management of trade statistics
- maintaining professional and transparent administration and management environment
- using a risk-based, intelligence-led approach to everything we do
- ensuring work of quality, quantity, timeliness, transparency and teamwork /team building
- focusing on core functions, e. g. fund, function, functionary, facilitation and freedom

VALUES

- Transparency
- Accountability
- Client focus
- Integrity
- Professionalism
- Working in partnership with stakeholders
- Innovation, creativity and continuous process improvement
- Maintaining safe, equitable and rewarding working conditions
- Consistency and predictability
- Result Oriented Management

OUTCOMES

- Economic competitiveness and prosperity
- High revenue yield to the treasury
- Enhanced enforcement and compliance levels
- Organizational development and capacity building
- Safety, health and well-being of the community and Customs staff
- Strong collaboration with business

1.2: Modernization Plan of NBR

Bangladesh Customs has taken different initiatives to modernize the full range of Customs operations. Its main objective is to ensure constantly keeping pace with the developments in international trade, whether of a technological, legal or economic nature. The aim of the modernization programme for Customs services in Bangladesh is to develop a competent and efficient administration, optimum management of staff and available technical resources, and improve the culture of good governance and integrity to facilitate the crucial role played by Customs in the global trading system.

To do this, Bangladesh Customs with the help of development partners has undertaken various programme for its modernization. Among those some are:

- a) Massive computerization of its function
- b) Establishment of connectivity
- c) Implementation of TFA related issues
- d) Red Channel and Green channel for passenger clearance
- e) Risk Management
- f) National Single Window
- g) Non-Intrusive Inspection
- h) Automated Bonded Warehouse Management System

1.3: Manpower of Customs, Excise and VAT Department

Bangladesh Customs recruits its personnel at four different levels. They are:

Category-A: Bangladesh Civil Service (Customs and Excise) Cadre Officer recommended by Bangladesh Public Service Commission (BPSC);

Category-B: Class Two (Gazetted) Officer recommended by Bangladesh Public Service Commission (BPSC);

Category-C: Class Three (recruited by the concerned office under NBR); and

Category-D: Class Four (recruited by the concerned office under NBR).

Category wise sanctioned post, working number and vacant post are given in the table below:

Sl. No.	Category	Sanction Post	Working	Vacant	% (Vacant Post)
1.	A	588	402	186	28
2.	B	9677	3659	6018	62
3.	C	5785	2372	3413	59
4.	D	743	275	468	63
Total		12717	5153	7564	59

Category A and B officials are recruited by Public Service Commission (apex govt. body to recruit government officials), but a portion of an entry-level post of category A and B are filled up by promotion from subordinate grade. These officials are recruits of NBR and they can be posted in any office of indirect taxation. Their placement, promotion, training and all other HRM related functions are done by the HRM wing of NBR. Category C and D manpower are recruited by the respective offices. Their HRM is managed by the respective offices. But in special cases, NBR can transfer this category of personnel from one office to another.

2.0: CAPACITY BUILDING ACTIVITIES FOR BANGLADESH CUSTOMS OFFICIALS

According to the recruitment policy of NBR, all the recruits are fresh from educational institution. They do not have any background of Customs knowledge and other official procedure. To make them accustomed to Customs functions and activities, they have to undergo foundation training for Category A & B officials. Training is also provided to Category C and D recruits to make them able to perform their duties efficiently and effectively.

2.1: National Board of Revenue

2.1.1: Training on Core Issues

Functions of Customs are technical and with the changes of time and world economy, major changes are taking place in the Customs system and procedure. So, to ensure updating of knowledge and to make them technically sound, NBR arranges some skill development trainings. But for many reasons, such trainings are not regular. Some of those are organized by NBR with their fund. In general, NBR organizes such training courses by getting fund from donor or other agencies. As the numbers of such training are few, only a limited number of officers get chances to participate. Most of the category A officers had received foundation training just after their joining the service. NBR also organizes workshops, trainings, seminars for senior officials. In the recent past, with the help of the development partners and international organizations (e. g. ADB, World Bank, IFC, JICA, JETRO, KOICA, USAID, UNCTAD, WCO, IMF, ICMPD), NBR had organized special trainings for officers which include:

1. Risk Management
2. Post Clearance Audit
3. Classification Technique
4. Negotiation skills development
5. Valuation
6. Bond Management
7. ASYCUDA World
8. Container Scanning & Image Analysis
9. Money Laundering Enquiry, Investigation and Prevention

2.1.2: Training at BPATC and RPATC

As per the rule of the government, BCS cadre officers who join as Assistant Commissioner have to participate in the Foundation Training Course (FTC) arranged by the Bangladesh Public Administration Training Centre (BPATC) for six months. The prime objective of this course is to build a strong foundation to make the officers aware of the policies of the government rules and regulations and orient them with contemporary issues of public administration and public service management. This training is for six month and mandatory for confirmation in service. Regional Public Administration Training Centres (RPATCs) of BPATC arrange various other

training programmes for different level of officers. A very few numbers of officers from the Customs department take part in such training courses as well.

2.1.3: Training in Abroad

Customs as an international community needs exposure to the system and procedure in other countries. Considering this, WCO, WTO, international organizations, development partners, developed countries arrange training programmes on different issues. A good number of officers take part in such training courses every year. Sometimes exposure visits to acquire on hand knowledge in a particular issue are also arranged abroad. In the past, PSI companies used to arrange exposure visits to different countries to train Customs officers on valuation and PCA. In the recent time, Customs officer had attended the following trainings, workshops or seminars abroad:

1. Valuation
2. Classification
3. Small Arms and Light Weapons (SALW)
4. Programme Global Shield (PGS)
5. Single window
6. Data Analysis for Customs
7. Passenger Control
8. WCO Compliance and Enforcement Package
9. e-commerce
10. Authorized Economic Operator
11. Intellectual Property Rights
12. Procurement Management
13. Strategic Trade Control Enforcement (STCE)

2.2: Bangladesh Customs, Excise and VAT Training Academy (CEVTA)

CEVTA, by the direction of NBR organizes foundation training for Category A & B officials to make them acquainted with their job functions. CEVTA also organizes need-based specialized training courses as and when they can or as per the requirement of NBR. Respective Custom Houses/Commissionerates/Directorates organize in-house training programmes for category A, B, C & D recruits. CEVTA also arranges training programmes for category C & D recruits.

As functions of Customs are technical, with the changes of time and world economy, major changes in the system and procedure are taking place. For this reason, frequent updating of knowledge of the Customs officials can help them to keep pace with the changing environment. To ensure updating of the knowledge and skills and to make them technically sound Customs officials, some basic skills on topics i. e. classification, valuation, risk management, trade facilitation, etc. are crucially needed. For this, they need training on such issues as and when changes took place and it is necessary to make them conversant with the changes. But for many reasons, CEVTA is not able to organize specialized training regularly. For the requirement of

NBR or by getting fund from the donor or other agencies, CEVTA organizes specialized training courses, but their numbers are very few. As the numbers are very few, only a limited number of officers get chances to participate in such training. Most of the category A officers had received foundation training just after their joining the service. In many cases, they had received only the foundation training in their entire service life from the academy. So, there is a need to arrange specialized training programmes regularly.

2.2.1: Foundation Training

Foundation training is by nature, an entry-level training programme. This programme is designed to make the fresh recruit as skilled, innovative, proactive and well-groomed officials in matters related to Customs and VAT, management, planning, trade and economy. Through training, an effort is being made to groom them to be committed to the welfare and development of people in an ever-changing national and global context. CEVTA organizes separate types of foundation trainings for the different types of recruits.

2.2.1.1: Foundation Training for Assistant Commissioners

The training programme for the category A officials are for six months (180 days). Training programme for the category A type officials starts just after their appointment. The course is designed to provide updated information and train them on national goals and objectives, essential laws, basic service norms, rules, policies and procedures, Customs, VAT and Excise laws and rules, relevant allied Acts, etc. This helps them to:

- Collect the right amount of revenue at the right time;
- Recognize the role of civil servants in a changing national and global environment;
- Utilize information and communication technology in management;
- Prepare investigation reports and other documents professionally;
- Communicate in English with accuracy and reasonable fluency;
- Foster esprit de corps, empathy, common perception and understanding among diverse stakeholders; and
- Maintain physical fitness and ethical values to meet emerging challenges.

2.2.1.2: Foundation Training for Assistant Revenue Officers

The Foundation training programme for the category B officials is of shorter version (for three months) of Category A officers as mentioned above. But for the number of officials recruited at a time and capacity constraints of the academy, foundation training of Category B type cannot be organized just after their appointment. For this reason, there is a huge backlog of foundation training for category B recruits.

2.2.2: Specialized Courses for Category A and B Officers

Though the core roles and responsibilities of Customs have remained essentially the same for many years; how Customs administrations discharge these roles and responsibilities have changed significantly in recent times. For this reason, Customs officials should always be in a process of continuous learning. Through proper and timely training, their knowledge and workability can be improved. For this, CEVTA organizes some specialized courses for skill development and capacity building of Customs officers. Following are the courses organized by CEVTA in the recent past:

Sl. No.	Name of Course	Duration
1.	Classification & Valuation of Customs	05 Days
2.	Post Clearance Audit Techniques	05 Days
3.	Post Audit of VAT Returns & T.R Chalan	05 Days
4.	ASYCUDA World	05 Days
5.	Money Laundering Enquiry, Investigation and Prevention	02 Days
6.	Investigation Procedure	02 Days
7.	Ethics, Etiquette & Manner; Good Governance	03 Days
8.	Integrity Strategy Plan	02 Days
9.	Public Procurement Act, 2006 & Rules, 2008	03 Days
10.	Local and Revenue Audit Objection Management	03 Days
11.	Budget (Gazette, SRO, Order, Circular) documents	03 Days
12.	Taxpayers' Awareness-building Course	03 Days
13.	Revenue Collection Management Course	03 Days
14.	ICT in revenue management	03 Days
15.	Leadership: (i) TQM, (ii) HRM (iii) GGM	03 Days
16.	Container scanner operation & image analysis	03 Days
17.	Chemical Weapons Detection	03 Days
18.	Project Management, Monitoring & Evaluation	02 Days
19.	Sustainable Development Goals (SDG)	02 Days
20.	Customs Case: type & management	03 Days
21.	Writ case: causes & management,	03 Days
22.	Preventive work, Intelligence and beyond	02 Days
23.	Alternative Dispute Resolution (ADR)	02 Days

2.2.3: Training for Category C and D staff

Academy organizes different types of training for category C and D staff to enhance their working knowledge and work efficiency. Following are the courses organized by CEVTA:

Sl. No.	Name of Course	Duration	Trainees
1.	Service Rules and Office Discipline	05 Days	Category C and D staff
2.	Basic Training- Physical training, Ethics,	20 Days	Sub-Inspector and

	Manner, Integrity, Office management and Computer training		Sepoy
3.	Special security Training	05 Days	Sub Inspector and Sepoy
4.	Basic Computer Training	02 Days	Category C staff
5.	Basic English Language Training	02 Days	Category B officer

3.0: CAPACITY BUILDING NEED OF BANGLADESH CUSTOMS

Customs has a wider fundamental economic role in trade management, revenue collection, social protection, and statistics collection. To remain responsive to the challenges of the 21st century, Customs administrations need, amongst others, to continuously assess their organization's strategic needs and ever-evolving business process requirements in terms of core, operational and management competencies. This will enable administrations to plan, develop and implement an efficient policy to equip each category officials with the right skills, knowledge and behavioural capabilities corresponding to their roles, responsibilities and specific tasks.

Training is used as one of the important tools to implement the national vision as reflected in the various policies, plans and programmes of the government. Training, its processes and infrastructures are core instruments for Customs organizational performance. The role of training is to support the organizational goals and ensure that the administration's policies translate into effective operational activities. This becomes particularly critical considering the significant investments of Customs in new technologies and enhanced processes that would be inoperative without skilled and competent manpower.

People are the most significant asset, among People, Process and Technology and they are the greatest differentiators for an organization's service delivery. A motivated and empowered workforce can achieve even the most demanding goals. And for this, the organization need to impart training regularly to improve the knowledge, efficiency, mentality, integrity and ethics of their officers.

Bangladesh Customs uses a system that assumes that everyone can do everything and be equally good as it does not encourage specialization. They also believe that time-based rotations would encourage versatility. Everyone has a different learning curve, so the universal application of interchangeability deprives the department of the value addition that specialized skill sets bring.

The function of Customs is technical. They have to assess duties and taxes on imported and exportable goods. To collect just and proper duty, they need to know the Customs classification as well as the valuation of goods. Though the method of classification remains unchanged for many years but with the development of technology, the nature and functions of many commodities are changing leading to a change of classification. Nowadays, for faster clearance of goods, physical control of Customs is reduced. But for the proper control of the border, the use of technology is ever increasing. So, to develop technology using the capacity of the officers, training is needed. On the other hand, senior Customs officials had to manage their offices and need to develop planning and strategy to tap the untapped potentials. To acquire and utilize such knowledge and techniques they have to learn modern management, planning, and techniques used by the other Customs.

All over the world, Customs are working in the frontline in trade facilitation. So, they need to simplify their procedure and reengineer their business process. As an international community, they need to use universal best practices. Training is the only means to familiarize them with the international best practices so that they can use it in their system with modification. They also need to develop soft skills like negotiation, communication and leadership. To do this, Bangladesh Customs need to develop capacity in some core areas of Customs activities as well as a managerial, technological and soft skills. Lacking in training is creating a hindrance in the service delivery of the department. Considering the above-mentioned scenario, the training need of Customs can be grouped into the following categories:

- a) Foundation Training
- b) Management Course
- c) Short-term Training on Core Issues
- d) Training of Trainees (ToT)
- e) Specialized Training
- f) ICT Training
- g) Training on Inter-Personal Skill Development
- h) Competency Training
- i) Exchange Programme
- j) Introduction of e-learning Course
- k) Utilization of the WCO e-resources

3.1: Foundation Training

Category A and B officers of Customs are directly related to the core functions of Customs i. e. assessment, risk management, post-clearance audit, intelligence, inspection. To acquaint the freshly recruited officials with the Customs related functions, they need in-detail training just after joining the service. This training will be aimed at familiarizing the newly-employed Customs officers both category A and B with their functions and responsibilities. This basic training is important and indispensable as an introduction to the job duties of every Customs officer. As the functions and responsibility of the officers are different, there will be separate courses for the category A and B officials as their need will be different:

3.1.1: Foundation Training for Senior Officers: This training is for newly recruit category A Customs officers. With this training, they will acquire basic knowledge on Customs and VAT, administrative issues, management, economy, trade, policy, planning, language and ICT. This training will enable them to perform their duties independently, acquire an acceptable degree of knowledge, skills and conduct at work.

CEVTA is currently providing such training to newly appointed Assistant Commissioners. Present training contents Customs and VAT Act, Allied Acts, Project Management, SDG, Revenue collection Management, Leadership, ICT, Trade Facilitation, Case Management, Preventive activities, APA, Green Trade, etc.

Unfortunately, FTC does not include, TFA issues, Border Management, Computer-based management control, Inter-Personal skill development, etc. The content of this training needs to be updated. Other issues like duration, the status of the training will be the same as it is now.

3.1.2: Foundation Training for Junior Officers: This training is for newly recruit category B Customs officers. With this training, they will acquire basic knowledge on Customs and VAT, Allied laws related to clearance of goods, operational activities, language and ICT. This training will enable them to perform their duties and responsibilities as public employees independently, acquire an acceptable degree of knowledge, skills and conduct required for efficiently performing Customs functions.

CEVTA is currently providing such training to newly appointed Assistant Revenue Officers (AROs). Present training contents Customs and VAT Act, Allied Acts, SDG, Revenue collection Management, Leadership, ICT, Trade facilitation, Case Management, Preventive activities, APA, Green Trade, etc.

Content of this training may need updating as it does not include TFA issues, Border Management, Computer-based management control, Inter-Personal skill development, etc. Other issues like duration, the status of the training will be as it is now.

3.2: Management Course

With the escalation of position Customs officials are to manage their own offices, as well as communication with stakeholders and other departments, they need to give a decision on many issues depending on situations. In this stage, knowledge of modern management technique, policy formulation and service delivery will enable them to give a prompt decision and smooth management. On the other hand, to help the higher management some mid-management officials help in the formulation of policy and strategy and overall management of the office. To discharge entrusted responsibility and to ensure quicker service delivery and to maintain organizational integrity some sort of management and policy planning training is needed. But at present, there is no such training programme in the academy or the Customs department.

So, there is a requirement for some training courses for officials at the management level to acquire the necessary knowledge about their respective areas of management. Depending on the rank of the officials, three different types of training should be organized by the academy.

3.2.1: Senior Management Course: This course should be designed for the Commissioners of Customs. Commissioners as the managers need to increase their administrative and managerial capabilities. This training will impart a wide perspective and fresh vision toward administration and advanced knowledge of management. The prime objective of this course is to:

- to enhance the capability to analyze the relationship of institute, systems and process of social, political, economic, cultural and environmental dynamics;

- to improve the problem solving, decision making and communication skill;
- to develop the capability of dealing with the decision-makers and other key stakeholders;
- to enhance the ability to effectively dealing with the issues of intellectual discourse;
- to inculcate the attitudes towards innovativeness in governance.

The content of this course will include public administration, policy planning, leadership, trade facilitation, grievance redressal, audit management, office management, communication and negotiation, innovation, ICT and e-Governance, SDG and procurement.

Exposure visits to the developed countries or renowned institutions providing knowledge in this field will be arranged to have an on-hand experience

The duration of such a course will be two weeks plus a one-week exposure visit and should be residential.

3.2.2: Mid Management Course: This course will be basically for the Joint Commissioners and Additional Commissioners. Initially, this training will be given to the existing officials and after completing the training of the existing officials, newly promoted Joint Commissioners and Additional Commissioners will be imparted with this training. The objective of the training is to:

- Facilitate the authority in the policy-making process;
- Analyze the socio-economic context of the national and international arena;
- Implement, monitor and professionally evaluate policies;
- Formulate strategic action plan considering the organizations internal and external environment and using modern tools and techniques;
- Assess and review the existing tax realization techniques and develop simple, innovative, efficient and effective ways of service delivery;
- Build into vis-à-vis inter-institutional networks and deals trans-border and negotiation.

Through this training, newly promoted Joint commissioners and Additional Commissioners will acquire advanced knowledge of management, leadership, policy, governmental business process, innovation, procurement management, planning and integrity, conflict management and negotiation, ICT and e-Governance necessary for their support to higher management.

Exposure visits to the successful countries and institutions providing training in this regard will be included in this training. The duration of the course will be three week plus a one-week exposure visit and it would be residential.

3.2.3: Junior Management Course: The training will be for newly promoted Revenue Officers (ROs). The objective of this course is to:

- Recognize their role as a Customs officer in a changing national and global environment;

- Identify individual strength and weakness and promote interpersonal capabilities in the overall management;
- Understand and adhere to the basic service norms, rules, policies and procedures;
- Learn skills in the practical aspects of the management process;
- Communicate in English with accuracy and reasonable fluency; and
- Enhance professional skill through physical and mental labour to meet the new challenges.

The ROs will acquire general knowledge and skills necessary for their management, leadership, tax collection capacity and communication skill.

The duration of the course will be two week and it would be residential.

3.3: Short-term Training on Core Issues

Specialized training is those which are more specified or directed toward a specific goal. Such training is for requiring or having detailed training or expertise, presenting detailed information used in a particular field and designed for a specific purpose or use. They are aimed at enabling Customs officer to keep track of the development took place in the core areas so that they can apply the knowledge properly and uniformly in their place of work. This will help the officials for the continuous upgrading of knowledge and skills and primarily strengthening their integrity. By doing this the department can achieve quick gain with minimum effort.

Specialized training is important for increasing professional knowledge on the specialized Customs issues in terms of accumulating knowledge to perform the job duties more efficiently. Customs officers need the knowledge of the goods, their origin, their Customs value, risk management, inspection of goods, Customs procedures, so on as the global economy changes and as the national policies are updated, so they need to be trained constantly regarding this matter. Training on core issues enables them for quicker clearance, trade facilitation and proper border control. It will also help in ensuring proper assessment of duties and taxes, less interference and proper service delivery.

Both category A and B officials will be the participants in these courses. The duration of the courses will be 3-14 days. These training programmes will be either residential or non-residential depending on the training duration and venue. The selection of participants should follow the need-base principle and rationality and neutrality should be maintained. The objective of the courses is to develop a pool of officials who are specialized in some of the core issues of Customs matter.

A non-exhaustive list of the core issues on which trainings are needed for the capacity development of Customs officials is as follows:

3.3.1: Classification of Goods: This course is intended for Customs officials who are posted in Custom Houses or will be posted in the recent future. This course will include classification of

goods, general interpretative rules, section notes, chapter notes, inclusion and exclusion of a chapter and application of Customs tariffs and duty.

3.3.2: Customs Valuation: The course's topics of discussion include WTO concepts of valuation, legal provisions of Customs Act, principals of valuation, related party transactions, adjustments under article 8 and rejection of transaction value and use of transactional and other (non-transactional) databases for Customs valuation.

3.3.3: Assessment Procedure: This will be a standard capsule for Customs officers to introduce them to all fundamental concepts of cargo clearance, e. g. clearance process, documentation, HS, valuation, ASYCUDA, Customs frauds, etc. Completing the course, Customs officers will be able to perform their function more confidently with more accuracy. This course will familiarize/induce the frontline officers with the assessment function.

3.3.4: Customs Investigation and Enforcement: The content of this course will be the legal provisions of Customs Act, Allied Acts, investigation and enforcement procedure, national and international agency cooperation and use of ICT for investigation and enforcement. This course will be basically for the field officers.

3.3.5: Customs Control-Seizure, Detention, Confiscation: Legal provisions of Customs Act, Allied Acts, Rules and Procedure, goods storage, adjudication procedure, disposal of goods will be in the module of the training.

3.3.6: Customs Information and Intelligence: Information and intelligence play a crucial role in the successful implementation of risk management, pre-arrival processing, green channel, etc. This is also important for trade facilitation and faster clearance. In this course, the participants will be trained on how to collect information, how they are processed, what is intelligence, use of intelligence in Customs procedure, etc.

3.3.7: Redressal of Grievances- Appeal, Review and Alternate Dispute Resolution: This course will be designed to impart knowledge to the Customs officials on legal provisions, procedure, time frame, implementation of the decision, appeal to higher-level, etc. All these will be discussed in line with the redressal of grievances provided in article 4 of TFA.

3.3.8: WTO, International Trade Regime and Trade Facilitation Agreement: Concept and development of trade facilitation, necessity and importance in line with WTO-TFA with the measures are the issues that will be included in this training. The Trade Facilitation Agreement of WTO, its framework and implementation status in Bangladesh will also be in the module.

3.3.9: Orientation training on TFA: This course will cover the key topics of TFA and how their application helps in Customs in their day-to-day administration. The key principles of transparency, consultation, advance ruling, risk management, PCA, AEO, Testing, Transit, border agency cooperation, Customs cooperation, etc. will be covered. Its effectiveness and how they should be improved will also be included. This course will be for senior officials.

3.3.10: Selectivity- Risk Management: This module will include concept, framework and use of risk management in pre-arrival processing, inspection of goods, scanning, PCA, cargo clearance and other Customs processes, RM procedure, practice and outcomes in Bangladesh. This course will be for the officials presently working and will be posted in the Customs RM Commissionerate (CRMC) and in the local RM units of the respective offices.

3.3.11: Quick Clearance- Post Clearance Audit: Concept, type, importance and process of PCA, function, performance and experiences of Valuation & Internal Audit Commissionerate will be included in this course.

3.3.12: National Single Window: Importance, trade facilitation, operation, integration and communication with other offices, best practices, etc. will be included in the training programme. Officials who will work in the operation and implementation process of this programme will be trained initially, later this training will be provided for the officials who will be posted in the office.

3.3.13: Compliance Management through Authorized Economic Operator and Trusted Trader Programmes: Acts, Rules and Procedure, compliance management, audit, use of best practices, how to expand the programme, benefits, etc. will be the components of this training. This course will be for a small number of officers who will be working with this operation.

3.3.14: Time Release Study and Follow-up: Concept, methodology, use, benefits and follow-up will be explained in this course. This may be of relevance to a small pool of officers who could be trained to do this task.

3.3.15: Rules of Origin and Duty Benefit: WTO Rules of Origin (RO), Uruguay Round, its importance, application, preferential and non-preferential RO are the areas that will be covered in this course. Duty benefit, Preferential treatment (PTA), Free trade agreement (FTA), Tariff Quota and Agreement Enforcement, How the different tariff quotas for different countries can be applied and how different agreement with other countries can be enforced during assessment of goods will be covered in the training.

3.3.16: Transit and its Trade Importance: Provisions of Customs Act, rules and procedure of transit are the focus of this course. Trade importance of transit, fees, agreements, etc. will also be included in the training module.

3.3.17: Advance Ruling: This course will be designed for the capacity building of officials working in the advance ruling desk of NBR regarding its importance and necessity.

3.3.18: Expedited Shipment: Its concept, importance in trade facilitation, extent, precaution, control will be included in this course. This course will be for a selected number of officers.

3.3.19: Pre-arrival Processing: Legal provision, procedure, necessity, importance in line with trade facilitation will be included in the training module. Customs officers, working with the assessment will be the main target for this training.

3.3.20: Coordinated Border Management- Border Agency Cooperation: Concept, examples, procedure, trade facilitation and pre-condition are the important issues that will be addressed in the training course. This training course will be designed in such a manner so that participants from different border management agencies can take part.

3.3.21: e-commerce and Role of Customs: Day by day share of e-commerce in the global trade is increasing. Now it is becoming a global phenomenon. In this course concept, nature, importance, Customs clearance through express post and courier, risks and benefits will be discussed. This course will be designed for assessing and inspection officers.

3.3.22: Bonded Warehouse Management: Provisions of Customs Act, Rules and Procedure, inward and outward processing, utilization declaration and permission (UD & UP), passbook, audit, physical control, warehouse management, automation, misdeclaration, frauds, etc. will be addressed in the module. Its use for export promotion will also be in the training,

3.3.23: Drawback and other Export Promotion Schemes: For the promotion of export government took various steps. The Customs officials must know the concepts, necessity, functioning, misuse, etc. of drawback and other export promotion schemes (e. g. cash incentive) will be included in this training.

3.3.24: Intellectual Property Rights (IPR): Concept, nature, international provisions, national law, rules, type, requirement, enforcement, protection importance in trade, etc. will be covered in the module of the course.

3.3.25: Money Laundering Enquiry, Investigation and Prevention: Considering its importance in international trade this course will include important issues of trade-based money laundering. Other issues like legal provisions (Money Laundering Prevention Act, 2012, Rules and Procedure), international convention, allied laws, enquiry, investigation, prevention, mutual Legal Assistance Request (MLAR) and judicial procedures will also be in the module.

3.3.26: Training on Allied Acts: As Customs is entrusted with the powers of many different acts, rules and procedure, detail provisions of those acts, rules and procedure will be the content of this course.

3.3.27: CPC Enforcement: The course module includes Customs Procedure Code (CPC), their appropriate use, misuse, fraud, revenue implications, CPC benefit management, etc.

3.3.28: Budgetary Measures Analysis: The module will cover the familiarization of budget documents related to Customs, their enforcement, coping with the changes in the Customs Act and allied acts and tariff schedule, revenue implications of budgetary measures, etc.

3.3.29: Introduction to International Trade: The module includes briefing on international trade and finance, incoterms, transport and logistics on import and exit, payment, etc.

3.3.30: Document Security and Archiving: Storing and preserving the documents, ensuring their security, classified documents, document forgery detection, document archiving, etc. will be discussed in the training.

3.3.31: Strategic Trade Control Enforcement: Chemical, Biological, Radiological and Nuclear (CBRN) goods, dual-use goods, their illicit trafficking, risk indicators, WCO guide, related laws, rules, etc. will be addressed during the training.

3.3.32: Inspection of Goods: The module will cover different techniques of inspection of goods, risk indicators, seal management, inspecting the goods, searching container, reefer container, submission of report, etc.

3.3.33: Ship Rummaging: Ship with stores, hatch plan, searching, rummaging, draft, survey, documents maintained in the ship, etc. will be covered in the training module.

3.3.32: Anti-Smuggling Operation and Smuggling Prevention: Smuggling techniques, concealment, risk indicators, intelligence, coordination among the agencies, national anti-smuggling platforms, smuggling prevention, search and seizure, etc. will be addressed in this training.

3.3.34: Passenger Control and Facilitation: Passenger facilitation, passenger control, aircraft search, concealment, air cargo security, smuggling prevention, currency and baggage declaration, currency and gold seizure, airport familiarization, etc. will be covered.

3.3.35: Customs Computer System (ASYCUDA) for Operational Officers: Single administrative document (SAD), assessment, assigning and re-assigning of officers, amendment of assessment, inspection act, report generation, B.I. tools report, etc. will be covered.

3.3.36: Regulatory Compliance (Import Policy Order & Export Policy): Import policy order (IPO), export policy (EP), other legislations not referred in IPO or EP, ensuring regulatory compliance, risk indicators, etc. will be addressed.

3.3.37: Data Analytics: Data storing & Data archiving, Data Mining, Data Analysis, big data, different technologies (e. g. blockchain, etc.), etc. will be covered.

3.3.38: Litigation Management: Case management, steps & processes, database, general overview of legal system, role of PP, Attorney General's Office, legal officer, coordination officer, hearing, para-wise comment writing, etc. will be addressed.

3.3.39: Trade Negotiation: Negotiation & trade negotiation, things to follow, data analysis, country interest analysis, etc. will be covered.

3.3.40: Introducing Diplomatic Issues for Customs Officials: General briefing on diplomacy, negotiation techniques, negotiation skill development, diplomats & privileged persons duty exemption, hierarchy in an embassy, etc. will be included.

3.3.41: Letter of Credit: Letter of credit (LC), LC types, different mode of payment, SWIFT, different fields of SWIFT LC, conditions, related document, LC opening & LC settlement, etc. will be discussed

3.4: Training of Trainees (ToT)

The importance of expert trainers is crucial for providing useful and proper training. Though there are some expert trainers in some of the core fields of Customs and allied matters, however, there is a shortage of trainers in some specific fields; especially those will be included in the training calendar. So, it is essential to develop a pool of trainers in core and other issues related to Customs mentioned above. To do this, selected officials of Customs need to be trained as trainers. Presently NBR has developed some of its officers as trainers in two or three specific fields. But in regards to training need, their number is very limited.

3.5: Specialized Training

The issues that are not directly Customs matter but for proper assessment of just duties and taxes, for ensuring quick clearance of imported and exportable goods; the help of other specialized techniques is required. To ensure proper classification and control of illicit goods Customs laboratory plays a vital role. Nowadays some modern technologies i. e. scanner, computer hardware, information and communication equipment are used by the Customs departments. So, the officials and personnel working with such equipment and in such places need training. Following are the some of those which can be organized for improving their capacity and capabilities:

- i) Non-intrusive Inspection (Image Analysis) Technology
- ii) Chemical Analysis Course for Chemical laboratory
- iii) Electronic Cargo Tracking System (ECTS)
- iv) Identifying and Managing Hazardous Chemicals

3.6: ICT Training

In the era of Industry 4.0, every aspect of Customs is becoming automated. Bangladesh Customs started its automation back in 1996 with the introduction of ASYCUDA for the assessment of duties and taxes for imported and exportable goods. Gradually many of its functions are automated. Recently file managements are done through an e-platform with the help of Access to Information (a2i) called *e-nothi*. Risk management, valuation, border control, audit, bonded warehouse management, etc. are the other areas where software is also used. Computer skill is now the most important capacity like other core functions of Customs. Without proper computer skill, officers will not be able to perform their day-to-day functions.

Though a good number of Customs officials are trained in basic computer operation; some officials do not have the basic knowledge. Such lacking hampers day-to-day operation of the Customs department.

On the other hand, there are some technical functions of the software that needs higher knowledge on computer software and hardware. Nowadays business, banks, other border agencies are using computer software in their day-to-day functions so that they can intervene in the system, if needed. To ensure proper control over import and export and smooth and faster clearance, advance knowledge of computer is required. Customs need to develop a pool of officials who can intervene in the software used by the department and business. They need to learn the use of forensic investigation by using computers. Customs officer those have IT background can be trained in such fields.

Many officers with an IT academic background have joined the service both at category A and category B (Non-Gazetted) level. They have a basic knowledge of hardware and software. This knowledge can be fully utilized if they are provided with higher knowledge of software programming, hardware maintenance, etc. As Customs officers, they should have practical knowledge of the Customs system and operation. So higher knowledge in this field will equip them to develop customized computer software and also to intervene in the system if needed. This will also reduce the requirement of hiring people from outside. This will ensure the secrecy of information and the integrity of the system.

In this view, there is a need for the following ICT training:

3.6.1: Basic Computer Skill Training- This training will be designed to familiarize Customs officials with basic computer operation. After completion of the training, they will be able to use word processing, spreadsheet, work with different computer programme used by Customs, prepare reports and form in the system. The duration of the training will be for one week. It may be residential or non-residential depending on the venue of the training. Both category A, B and C recruits will be selected for such training. The top scorer officers will be selected for advanced training. A training programme in the name of 'MS Word, MS Excel, MS PowerPoint, Internet & email, ASYCUDA World' is present in the training calendar of CEVTA.

3.6.2: Advanced Software and Hardware Training- This training is for the Customs officials who will be setting risk criteria for risk management, using computer information for intelligence and auditing. This training should be designed in a manner so that the officers will be able to understand the programming language, hardware operations, intervene into the system and conduct forensic investigation. The duration of the training will be eight weeks. It may be residential or non-residential depending on the venue of the training. Both category A and B officials will be selected for such training.

3.6.3: Higher Training on Software Development and Hardware Engineering- This programme will be undertaken to develop own programmer and hardware engineer. Officers who have a background in software and hardware literature will be selected for one or two years higher

degree in either hardware or software development. They will be working with the software developer or hardware engineers working with the Customs department. They will have the insight of programming so that they can manage the works related to this section. They will also customize the software required for Customs procedure. The selected officers will be sent to the reputed educational institute to complete their higher degree. Every year a small number of officers (2 or 3) will get this chance.

3.6.4: ICT in Revenue Management: This programme will enable Customs officials in using existing software-based Customs procedure for managing revenue earnings. This course will be designed to develop a pull of officers for the preparation of reports and statistics from the stored information.

3.7: Training on Inter-Personal Skill Development

For the completion of work at the managerial level, interpersonal skills are very important. Training in soft skills is essential to ensure prompt services delivery to taxpayers, with courtesy, dignity and politeness. Till now in Bangladesh Customs, very few initiatives have been taken for the improvement of interpersonal skill development. As a manager, Customs officials have to lead the office, they have to communicate with stakeholders, they have to negotiate with local and international agencies, but for the lacking of modern knowledge on an interpersonal skill, they are not able to perform properly. As Customs has international exposure, so training on interpersonal skills will help the department in harvesting better result. The issues can be considered for training are:

- i) Leadership
- ii) Communication
- iii) Customs Cooperation and Negotiation
- iv) Ethics, Integrity and Good Governance: Courses on Ethics, including the revised *Arusha declaration and the WCO Integrity Guide*, needed to be an integral part of the training
- v) Etiquette and Manner
- vi) Organizational and Human Resources Development

3.8: Competency Training

These are short training not directly related to the functions but knowledge or expertise on this issue will help them in quicker service delivery, communication and management of their office. The duration of such a course will be for one week. This will be need-based training and participants will be selected depending on their need.

- i) Language Skill
- ii) Office Management
- iii) Policy Planning
- iv) Revenue Forecasting and Budgeting

- v) Procurement Management
- vi) Sustainable Development Goal (SDG)
- vii) Right to Information
- xi) Business Process Analysis & Business Process Reengineering
- xii) Project Management

3.9: Exchange Programme and Training Programmes with other Training Institutes Home and Abroad

To bring synergy in training and exchange of knowledge, CEVTA needs to organize exchange programmes and training programmes with the renowned training institutes of home and abroad signing Memorandum of Understanding (MoU). Academy should consider such exchange programmes and training programmes with Bangladesh Public Administration Training Centre (BPATC), National Defence College (NDC), Defence Service Command and Staff College (DSCSC), Bangladesh Foreign Service Academy, National Academy for Planning and Development (NADP), Bangladesh Bank Training Academy, Bangladesh Institute of Bank Management (BIBM), Bangladesh Institute of Management (BIM), Financial Management Academy (FIMA), BCS Taxation Academy, Police Staff College (PSC) and other training institutes of Bangladesh.

Academy needs to explore the opportunity of exchange programmes and training programmes with National Academy of Customs, Indirect Tax and Narcotics, India (NACIN), Royal Malaysian Customs Academy (AKMAL), Indonesian Customs and Excise Training Center, IMF South Asia Regional Training and Technical Assistance Center (SARTTAC), India, Customs Border Control Training Institute, Korea (CBCTI), Thai Customs Academy, Customs Training Institute, Japan, Singapore Customs Academy, UK Customs Academy, WCO, WTO and other renowned training institutes abroad.

3.10: Introduction of e-learning Course

e-learning is a network-enabled transfer of skills and knowledge, and the delivery of education to a large number of recipients at the same or different times. With the rapid progress in technology and the advancement in learning systems, it is now used by many training institutes. Through e-learning, knowledge can also be shared via the Internet, which is accessible 24/7, anywhere, anytime.

Academy should explore and implement e-learning system for Customs officers. The interested officers can utilize such platform while posted in other formations and could also contribute towards webcasts, webinars, etc. to enable officers and staff to refresh their knowledge and skills while at work. Such user-friendly simple automation tools and programmes may be customized to aid specialist officers and staff for the effective discharge of their functions.

3.11: Utilize the WCO e-resources

CLiKC! the WCO Training Portal gathers all training-related tools in a single portal. This website offers to the worldwide Customs Community a single-entry point for WCO training activities and a collaborative portal to share and foster Customs knowledge. Through the WCO e-learning courses, Customs officer can gather knowledge on various Customs topics. Officers can be registered and access the courses for free. This collaborative platform allows strengthening Customs training initiatives and networks by creating communities gathered around virtual tools to create, comment and design training contents and strategies.

Officers of Bangladesh Customs can utilize this platform to gather and enhance knowledge by registering into the platform. To encourage them to use this platform, Customs authority should take some initiative. First of all, they should inform about the platform, secondly, give them instruction about how to use the platform and finally successful completion of courses will be a rewarding activity.

NBR will issue instructions regarding how to use the platform and how the officials will be rewarded after completion of the courses.

4.0: BANGLADESH CUSTOMS, EXCISE AND VAT TRAINING ACADEMY (CEVTA): CAPABILITIES AND RESOURCE CONSTRAINTS

4.1: The Academy (CEVTA)

CEVTA as the apex institute of the Government of Bangladesh for capacity building in the field of indirect taxation plays a very crucial role in managing the changes in the Customs regime effectively and efficiently. CEVTA was established in 1981 under NBR to provide Foundation Training to the officers and staff of Customs & VAT for improving their skills. The academy is located on Sagorika Road at Kattali of Pahartali of Chattogram, spanning over 38.95 acres of land, with beautiful natural surroundings.

The mandate of CEVTA is to impart need-based, result-oriented and market-responsive training for developing professionalism in Customs & VAT officials. The purpose is to create an efficient and innovative, responsive, accountable, honest and committed public service delivery system to meet the challenges of the 21st century. It endeavours to bring about a new administrative culture for coping with the rapidly changing technology, impact of globalization and trade facilitation. Skill development is used to promote efficiency, increase productivity and optimal utilization of human resources for the greater welfare of the citizens.

Vision

To establish the academy as a centre of excellence in training both at the national and international arena and to provide quality training theoretically and practically to the Customs and VAT officers and staff.

Mission

- ☐ To develop manpower into skilled and ethically sound human resources through proper and effective training.
- ☐ To accelerate the culture of tax education and training in Customs & VAT administration.
- ☐ To assist in the preparation of the national budget and fiscal policies.
- ☐ To help the Customs & VAT officials in revenue collection by upgrading their skills through fruitful Training & Continuous Professional Development (CPD).

Core Values

As a public sector human resource development organization, CEVTA's operating principles are built on core values of *discipline, integrity, innovation, team spirit and learning for results*. These values influence how we work together, how we serve our clients, how we make decisions and how we determine our priorities. They strengthen our respect for the people we serve, our colleagues, and ourselves.

4.2: Strength, Weakness, Opportunity and Threat

Strength, weakness, opportunity and threat as determined by the academy:

Strength	Weakness
<ul style="list-style-type: none"> • Vast Area (40 acres) • Spacious academic building • Computer lab, Rich library • Playground • Dormitory, Conference room • Skilled manpower • Medical Centre • Community facilities (School, Prayer house) • Utility facilities (electricity, gas, telephone, Wi-Fi facilities, etc.) • Residential facilities for officers & staffs • Proximity to the largest Custom House 	<ul style="list-style-type: none"> • Vulnerable dormitories • Inadequate infrastructure • Absence of auditorium • No Language lab • Insufficient water supply • No gymnasium • No swimming pool • Insufficient allocation of fund • No arrangement for foreign training in collaboration with foreign Customs Academies • The reluctance of Commissioners to spare their officers
Opportunity	Threat
<ul style="list-style-type: none"> • Huge land area for infrastructural development • Ample opportunity to train all the Customs officials & staff • Opportunity for training in collaboration with foreign Customs academies • Opportunities for Involvement of the World Customs Organization for infrastructure and academic development • Arrangement of training for stakeholders • Opportunity for upgrading the Academy as an international standard as WCO Regional Training Academy 	<ul style="list-style-type: none"> • Natural calamities (cyclone, flood, etc.) • Salinity in water • Environmental pollution due to adjacent industries (Garbage storage shed, chemical, fish processing, garments, etc.) • Lack of permanent professional faculty

The Academy should consider implementing a competency-based framework. The training component should be expanded to take care of the over-all automation process of the Customs department. The teaching methodology should include modern techniques, such as group assignments and discussion on selected case studies on issues of national and international relevance. CEVTA should invest considerable time and resources to develop a data bank of world-class case studies to use in the training. To ensure that officers and staff take these training sessions in the right earnest, there must be an objective method of evaluation, which

would form part of the yearly assessment of officers and staff. Financial and administrative constraints should be removed so that the training needs of the organization is given priority.

4.3: Capability

Since its establishment, the academy has passed glorious 40 years. From its inception, this institution is successfully running its activities regularly. The academy claims a commendable position in the area of civil service training in Bangladesh. It plays a lead role in creating, moulding and nurturing an ideal workforce for the effective implementation of trade facilitation in Bangladesh.

Now all the senior and junior officers working in the Customs Department got their foundation training in CEVTA. It has a praiseworthy role in the capacity building of Bangladesh Customs. It has organized various core and skill development courses for Customs officials. The academy also arranges training programme for category C and D recruits.

4.4: Resources

The academy is spread over 38.95 acres of land. Within this area, the academy has the following facilities:

4.4.1: Physical facility- the academy has one academic building. It was designed as fully residential, there are three dormitories, two for Junior Officers and one for Senior Officers. One facility building where there are rest house, indoor game facilities. The playground is capable of hosting football and trainees do their games and physical training. Academy has a firing range for training of firearms.

4.4.2: Training facility- in the office building there is an audio-video classroom and in the classroom, there is a computer facility for the trainees, a modern seminar room, interactive computer lab, Library facilities.

4.4.3: Other facilities- the academy has a clinic with primary treatment facilities to ensure the sound health of the trainees. For the prayer of the Muslims in the academy, there is a mosque.

4.4.4: Institutional Memory- the academy has a very significant institutional memory in imparting training of Customs Officials. Through this training, they have acquired in-depth and practical knowledge in providing training to senior and junior civil servants including office and supporting staffs.

4.4.5: Repository of Course Materials- for imparting different types of training in the past, academy has developed course materials which can be used in the future training as well.

4.4.6: Pool of trainers- by providing training for 40 years, the academy has developed a pool of trainers in different areas of Customs and relevant field. Academy can use this pool of trainers in providing training in the future.

4.4.7: Supporting Team- by providing training to a different level of officials, the academy has developed the capacity of its team. This can be utilized in developing a training calendar, training module, training materials and other relevant issues.

4.5: Constraints

On this long journey, CEVTA has undergone multifarious ups and downs in the area of infrastructural development, curriculum development and in adopting many other action plans. There are two types of constraints for the successful implementation of the training programme. One is internal and the other is external.

4.5.1: Internal Constraints:

The constraints that are directly related to the academy are indicated as internal. The constraints the academy has at this moment are as follows-

4.5.1.1: Lack of Physical Facility- Though the academy has a sound physical facility, it can only cater the need for arranging two training courses at a time. The training needs, identified above need arrangement of 5 courses at a time. And there will be courses throughout the year. To do this, additional classroom, dormitory and other facilities will be required.

4.5.1.2: Hardware and Software- To arrange a significant number of courses, additional classroom with audio-video and computer with accessories will be needed.

4.5.1.3: Lack of Manpower- With the present manpower, the academy will not be able to manage the above-mentioned courses. Additional manpower will be required.

4.5.1.4: Financial Resources- The financial resources academy receive will not be sufficient to manage such a huge number of training programmes.

4.5.1.5: Lack of Internal Trainers- Because of less manpower, academy is not able to develop required number of trainers. Not only that, due to the process of rotation, trained trainers are frequently transferred from the academy.

4.5.1.6: Lack of World Class Computer Lab- Modern age is the age of Information and Communication Technology (ICT). The Customs department uses ICT in many of its activity. Imported and exported good clearance is automated. To get Customs officials accustomed with ICT, academy needs a world-class computer lab.

4.5.1.7: Absence of Language Lab- Presently academy provides language skill training for different types of Customs officers. But in absence of a language lab, trainees cannot practice properly the lessons learnt. To develop language skill, a language lab is needed to be established in the academy.

4.5.1.8: Absence of Training Management System- A Learning Management System (LMS) and a Knowledge Management System (KMS) should be considered for the automation of the entire training process.

4.5.2: External Constraints- Some constraints are not directly related to the academy that is not internal to the academy. They are external, which the academy cannot decide. The most important external constraints are:

4.5.2.1: Selection of Trainees- Academy cannot select trainees on their own. They have to depend on NBR, Custom Houses or Commissionerates for the selection of trainees.

4.5.2.2: Allocation of Financial Resources- financial resources to run the training courses are allotted by NBR, so they don't have the freedom to spend on their own.

4.5.2.3: Rewarding of the Trainees- the success of the training programme depends on the participants' involvement in the training. Reward system based on participants' results in a specific programme increases their involvement. Transfer, posting and selection for higher training abroad are the rewards that can be related to their performance in particular training. But this reward system is fully dependent on NBR.

4.5.2.4: Pay Package and other Incentive- In general, to encourage officers posted in academy or training institute separate pay package or incentive in other form are provided. Such pay package or other incentive needed to be given to the officers and staff posted in the academy. In this regard, NBR and the academy should take the necessary step. This will increase the retention of faculties, officers and staffs. Not only that officers with academic interest will be encouraged to be posted in the academy.

4.5.2.5: External Trainers- To enhance capacity building, eminent experts should be engaged through a suitable arrangement to provide training in specialized areas including International trade and finance, logistics, IPR, Law, HR, accounting and auditing, Data analytics, Project Management, etc. Implementation of the said training will require a good number of expert trainers. It will be difficult for the academy to find out the required number of trainees at the beginning.

4.5.2.6: Limited Use of e-click of WCO- CLiKCI the WCO Training Portal, where all training-related tools gather in a single portal. This website offers to the worldwide Customs Community a single-entry point for WCO training activities to share and foster Customs knowledge. All Customs officers can gather or update their knowledge by using this platform. But for the reasons unknown, a limited number of Customs officials uses this platform.

5.0: RECOMMENDATIONS FOR COURESES AND MODULES

Considering the need of training mentioned above, it is necessary:

5.1: Examination of the Existing Training Courses

First of all, it is necessary to review the existing training courses of the Academy and other formations. As it is seen the course content of FTC needs to be updated. In this regard, the Academy should implement the FTC curriculum developed by the committee formed by NBR for Assistant Commissioners. In light of the committee suggests, the FTC of Assistant Revenue Officers should also be modified.

Secondly, the course title and content of the existing skill development programme needs to be modified in line with the updated trade environment. Following are the existing courses that need examination and updating:

- i) Customs Classification of goods
- ii) Customs Valuation
- iii) Customs Investigation and Enforcement
- iv) Redressal of Grievances- Appeal, Review and Alternate Dispute Resolution
- v) Quick Clearance- Post Clearance Audit
- vi) Money Laundering Enquiry, Investigation & Prevention
- vii) Non-intrusive Inspection (Image Analysis) Technology
- viii) Basic Computer Skill Training
- ix) ICT in Revenue Management
- x) Leadership
- xi) Ethics, Integrity and Good Governance
- xii) Etiquette and Manner
- xiii) Language Skill
- xiv) Procurement Process
- xv) Sustainable Development Goal (SDG)
- xvi) Right to Information
- xvii) Office Management

5.2: Inclusion of New Training Courses in the Training Calendar

For the capacity building of Customs officials of different levels, training needs are identified in the previous section. In that section, all the training needed for capacity development is explained. Some of them already exist and others are new to the academy. The new training courses suggested in the previous section are:

Sl. No.	Course Title	Duration	Participants
(a)	Management Course		

i)	Senior Management Course	Two Week plus One Week	Commissioners
ii)	Mid Management Course	Three Week plus One Week	Additional Commissioner/Joint Commissioner
iii)	Junior Management Course	Two Week	Revenue Officer
(b)	Short-term Training on Core Issues		
i)	Assessment Procedure	5 Days	DC/AC/RO/ARO
ii)	Customs Control- Seizure, Detention, Confiscation	5 Days	DC/AC/RO/ARO
iii)	Customs Information and Intelligence	5 Days	DC/AC/RO/ARO
iv)	WTO, International Trade Regime and Trade Facilitation Agreement	3 Days	ADC/JC/DC/AC/RO/ARO
v)	Orientation training on TFA	3 Days	Commissioner/ADC/JC/DC/AC
vi)	Selectivity- Risk Management	5 Days	ADC/JC/DC/AC/RO/ARO
vii)	National Single Window	3 Days	Commissioner/ADC/JC/DC/AC
viii)	Compliance Management through Authorized Operator and Trusted Trader Programmes	3 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
ix)	Time Release Study and Follow-up	5 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
x)	Rules of Origin and Duty Benefit	3 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
xii)	Transit and its Trade Importance	3 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
xiii)	Advance ruling	3 Days	Commissioner/ADC/JC/DC/AC
xiv)	Expedited Shipment	3 Days	ADC/JC/DC/AC/RO/ARO
xv)	Pre-arrival Processing	3 Days	ADC/JC/DC/AC/RO/ARO
xvi)	Coordinated Border Management- Border Agency Cooperation	3 Days	Commissioner/ADC/JC/DC/AC and other Agencies

xvii)	e-commerce and Role of Customs	3 Days	ADC/JC/DC/AC/RO/ARO
xviii)	Bonded Warehouse Management	5 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
xix)	Drawback and other Export Promotion Schemes	5 Days	ADC/JC/DC/AC/RO/ARO
xx)	Intellectual Property Rights (IPR)	3 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
xxi)	Training on Allied laws	3 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
xxii)	OTHER TRAININGS MENTIONED IN 3.3	3/5 Days	Commissioner/ADC/JC/DC/AC/RO/ARO
(c)	Training of Trainees	5 Days	Commissioner/ADC/JC/DC
(d)	Specialized Training		
i)	Chemical Analysis Course for Chemical laboratory	Two Week	Laboratory Personnel
ii)	Electronic Cargo Tracking System (ECTS)	3 Days	ADC/JC/DC/AC/RO/ARO
iii)	Identification and Managing Hazardous Chemicals	5 Days	ADC/JC/DC/AC/RO/ARO
(e)	ICT Training		
i)	Advanced Software and Hardware Training	3 Month	ADC/JC/DC/AC/RO/ARO
ii)	Higher Training on Software Development and Hardware Engineering	4 Month	ADC/JC/DC/AC
(f)	Training on Inter-Personal Skill Development		
i)	Communication	5 Days	ADC/JC/DC/AC/RO/ARO
ii)	Customs Cooperation and Negotiation	5 Days	Commissioner/ADC/JC/DC/AC
iii)	Behaviour in Organization	3 Days	Commissioner/ADC/JC/DC/AC/RO
iv)	Organizational and Human	5 Days	Commissioner/ADC/JC/DC/AC

	Resources Development		
(g)	Competency Training		
i)	Policy Planning	5 Days	Commissioner/ADC/JC/DC/AC
ii)	Revenue Forecasting and Budgeting	3 Days	Commissioner/ ADC/JC/DC/AC/RO/ARO
iii)	Business Process Analysis (BPA)	5 Days	Commissioner/ADC/JC/DC/AC

The training mentioned above is not present in the training calendar of CEVTA. To incorporate this training in the academic calendar, CEVTA needs to prepare modules, training facility and trainer. The content of the aforementioned training is already discussed in the previous section. Considering this, the academy in consultation with NBR should develop modules for each training course.

6.0: RECOMMENDATIONS FOR IMPROVING TRAINING FACILITIES AND OTHERS

It is mentioned earlier that Bangladesh Customs needs multidimensional training for its capacity building. It would be a mammoth task for the academy. With the existing physical facility, the academy will not be able to arrange needed training for the entire Customs department. They need to expand physical facility like building for classroom and accommodation, increase training facility, added training faculty and increase manpower. To acquire all these facilities, the academy needs resource. Getting resource is another hurdle. In this regard, they should be needed wholehearted support and cooperation from NBR. In this regard for improving training facility, academy needs both internal and external support. Following are the requirements for imparting required training to Customs officers:

6.1: In the Academy

6.1.1: Exploring the opportunity to establish a new training facility within the existing physical structure- Creating of additional training facility by constructing a new building is time-consuming. It takes several years for such construction. To start with, the opportunities can be explored to establish a training facility within the existing physical facility.

6.1.2: Placement of manpower as per existing organogram- There is some vacant post in the academy considering the sanctioned strength. To accomplish the additional work needed for the development of additional training, the academy needs additional manpower. It is essential to fulfilling the vacant posts immediately so that the additional work can be done properly.

6.1.3: Sanction of additional fund for conducting new courses- To introduce some new courses, additional fund will be required. NBR can arrange the additional fund from the government. NBR needs to send a proposal to the Finance Division for sanctioning the required money from the government.

6.1.4: Revision of the existing training modules- Content and title of the existing training courses are examined. It is found that the content of the courses needs updating. Academy should take necessary action so that they can update them immediately and introduce them in the next training course. The title of some of the courses can be changed to include some more topics in the module.

6.1.5: Development of modules for new courses- In the previous section, for the capacity development of the Customs officers to cope with the changing trade environment, the advancement of technology, automation of the working procedure and increasing special and soft skill, the introduction of a number to training course has been suggested. For providing quality and useful training, it is essential to develop training modules and guideline by the academy. This will help in bringing uniformity in delivering training. Development of modules on some core Customs issues was incorporated in the CusMod SAP, but till now no significant development has been made.

6.1.6: Creating a pool of trainers- Firstly, the academy should develop its trainer. To do this the officers posted in the academy should develop themselves as trainers for the areas they deem conversant.

Secondly, with the existing and added (with the new organogram) manpower, academy may not be able to develop trainers in all the cases. In this regard, the academy should explore and select officials who can be trained as a trainer in any specific field. In this regard, the academy should develop the training of trainers (ToT) programme. Academy with the help of NBR can explore the opportunity and possibility of bringing foreign trainers or sending officers abroad for developing them as trainers.

6.1.7: Construction of New Building in the Academy- Within the land area of the academy, there is scope to construct new buildings for improving the training facility. Academy should take the necessary steps for managing the fund for such construction either from the government or from development partners.

6.1.8: Establishment of regional training centres- For accommodation problem and convenience, it would not be feasible to arrange all the training courses in CEVTA, Chattogram. To accommodate the required training need of a huge number of officers and staffs, regional training centres can be set up in Darshana, Birol or Rajshahi or any other suitable locations. These regional centres will provide training to junior officers and category-C and D recruits. So, it is needed to establish two regional training centres to provide training continuously.

6.1.9: Establishment of a regional training academy in Dhaka- It is necessary to establish a training academy in Dhaka immediately. Acquisition of land, construction of the building, development of training facilities and procurement and set up of necessary equipment, all these works need much time. But if the regional training academy in Dhaka is established in a rented house on temporary basis first and the preparation of setting up a permanent academy can be completed side by side, then it would be a continuous and sustainable approach to set up the permanent one. Regional training academy in Dhaka will provide training on core issues to all officers.

6.1.10: Establishment of modern computer and language lab- for the quick learning of computer and language skill, importance of laboratory for computer and language is well known. Setting up of such a lab in the academy will accelerate the learning process of the trainees. So, the academy needs to establish a world-class computer and language lab.

6.2: In NBR

6.2.1: Approval of the suggested new organogram of the academy- Implementation of the suggested training programmes, academy will be needed more officers and staffs. To increase the manpower, academy had sent a proposal for approval. Early approval and placement of manpower are necessary for a quick start of the needed training programmes.

6.2.2: Arrangement of the fund- For the development of a needed training facility, a huge sum of resources will be required. NBR should take immediate action to assess the fund requirement and find out the ways to arrange the fund. NBR can arrange the fund either from the government exchequer or from development partners.

6.2.3: Development of HRM software- Placement of officers in the right place, promotion, training need assessment, selection for training, retention of knowledge and expertise, record keeping of appraisal, rewarding for a good job, punishing for non-performance; all this needs automated system. The absence of such a system has made it very difficult to find out the right information at right time. To make HRM easier, it is time to develop and implement a software for NBR. It is worth mentioning that this activity was rightfully included in CusMod SAP. But till now no remarkable development has been made.

6.2.4: Implementation of the rewarding system- To fulfil all these recommendations, CEVTA along with NBR need to build a coordinated and implementable strategy. Considering this, for the implementation of the training need, a strategy has been developed and given in the next section.

6.2.5: Introduction of pay package and other incentives- Retention of academy officials and other staff is necessary to keep institutional memory. For this, compensation package for the faculties, officers and staff in the academy should be introduced immediately, Academy in consultation with NBR should take the necessary step for the introduction of a pay package and other financial and other non-financial incentives for academy people.

7.0: STRATEGY TO IMPLEMENT CAPACITY BUILDING TRAINING NEED

The vision, mission statement, strategy to implement and expected outcome, as determined by NBR, needs skilled manpower to achieve. Accordingly, in the CusMod SAP second important area has been identified as “Human Resource Management, Governance and Integrity”. The objective of the area has been decided as ‘to establish an HR system that enables and stimulate the functioning of a professional Customs service through good governance and integrity. To achieve this objective eight actions are determined. In the actions among others, skill development in some particular areas, capacity building of the academy and establishment of the regional training centre is included.

The vision, mission and core value of CEVTA is to develop quality and skilled Customs officials. The major beneficiary of the training, as well as capacity building of Bangladesh Customs, is the National Board of Revenue. So, for developing skilled Customs officials, identified trainings are to be provided. To introduce the training a strategy is to be developed.

The strategy for the fulfilment of the training need can be categorized into three groups:

- a) Short Term,
- b) Medium Term, and
- c) Long Term

7.1: Short Term Strategy

The strategies that need to be implemented immediately that is within next one year are considered short term.

Strategy- I: Examination and Finalization of the Existing Training Modules

There are some training courses suggested in section 2 that are already in the training schedule of CEVTA. But these modules may need updating.

Strategy- II: Development of Training Modules for New Training Courses

Training modules are essential to implement particular training programmes effectively and efficiently. To provide uniform training, CEVTA needs to develop training modules on the courses on which they do not have modules.

Strategy- III: Preparation of Training Calendar

To ensure participation of trainees, training schedule needs to be prepared well in advance. So, the preparation of the training calendar and its circulation at the beginning of the year will help NBR to select participants in time.

Strategy- IV: Development of Training Facilities

For the implementation of the training calendar prepared on the training needs will need the development of training facilities.

Strategy- V: Establishment of Regional Training Academy at Dhaka

The establishment of regional training academy at Dhaka will be a long-term activity. But to impart needed training quickly, a regional training academy can be established in a rented building on temporary basis.

Strategy- VI: Creating a Pool of Trainers

CEVTA will need to create a pool of trainers to provide the selected training. So, the academy should select trainers for different topics to form trainers training and from other organizations. Academy should contact them to get their consent to deliver a required lecture. Academy needs to prepare an outline of the training and send it to the concern trainers.

Strategy- VII: Start Using WCO CLiCK! platform

WCO CLiCK! is a wonderful and modern training platform for Customs officials to enhance their knowledge and capacity. It would be beneficial for the trainees and the other Customs officials to understand some of the technical issues related to Customs. To encourage Customs officers to complete courses offered by WCO CLiCK!, such completion certificate should be kept in concern officers' dossier and will treat that similar course offered by CEVTA is deemed to have been completed by the officer. To implement, NBR needs to issue a circular.

Strategy VIII: Introduction of Course Evaluation System

To make the courses effective and encouraging to trainees, more attentive course evaluation system must be there. Based on such evaluation, some of the officials from the top should be sent abroad for such training. Transfer posting may also be used as a reward for doing good in the training. Based on their performance, officers may be posted in particular section or offices.

7.2: Medium Term Strategy

The strategies are not implementable immediately but can be transferred into actions within three years are identified as medium term. These actions will bring visible outcome within a short period. The strategies which could be implemented medium term are:

Strategy- I: Starting of Train the Trainer (ToT) Programme

Quality trainers are the precondition for the success of the training. There are some quality trainers but to implement the needed training more quality trainers will be required. Train the

trainers may solve the shortage of trainers. Academy should start some train the trainers course to develop a pool of quality trainers.

Strategy- II: Development of e-training Module

In the era of ICT, providing training to the needed officials is easier than before. e-training can be a possible way to impart knowledge to Customs officials. But to this, it is essential to develop training materials usable in the e-learning platform. Academy in collaboration with NBR should explore the opportunity of developing e-training modules.

Strategy- III: Preparation of Comprehensive List of Trainers

Quality of training needs quality trainers. NBR with the help of development partners and international agencies conducted the ToT programme in some selected core areas. In the department, there are some officers recognized as an expert in particular areas. Academy should take initiative to prepare a list of such officials for providing training according to their expertise. Furthermore, the academy should consider the participants of the ToT programme to select trainers.

Strategy- IV: Approval of the New Organogram of the Academy

Academy had prepared a new organogram considering the requirement of the increased training programme. It is necessary to approve the proposed organogram to increase the manpower.

Strategy- V: Placement of Manpower in the Academy

NBR needs to place officers as soon as the new organogram got approval. Added manpower will be necessary to implement newly identified training. With the present manpower, the academy will not be able to add more training to its calendar.

Strategy- VI: Starting of Identified Needed Training

After the development of modules and added training facility and by utilizing the new manpower, academy will be able to start suggested training programmes. At the beginning of the medium-term, academy should start providing newly added training.

Strategy VII: Setting up Regional Training Centres

For the establishment of regional training centres at Darshana, Birol and Rajshahi or any other suitable locations, NBR needs to start the preliminary work. It should be mentioned here that, at Darshana and Birol, Customs has its own land.

Strategy VIII: Development of More Training Facility at CEVTA

CEVTA has sufficient area to construct more buildings necessary for additional trainings and accommodation facility for residential training programmes. Academy should ask for arranging fund for new construction to NBR. NBR can arrange the fund either from the government or from a development partner.

Strategy IX: Implementation of HR Policy in NBR

NBR needs to develop and implement HR Policy and software for recruitment, placement, promotion, retention and rewarding of officers. This will make the HR function of NBR easier and flawless.

Strategy X: Introduction of Pay Package and other Incentive

NBR in collaboration with the academy should introduce a pay package and other financial and non-financial incentives for the faculty, officers and staff of the academy. This will encourage interested officers to be posted in the academy and retain the officers and staffs posted there.

Strategy XI: Establishment of World Class Computer Lab

At this moment there is a computer lab in the academy. But it is pretty old. A modern and world-class computer lab will help the trainer in acquiring contemporary knowledge.

Strategy XII: Establishment of Language Lab

For proper and quick language skill development of the course participants, it is necessary to establish a language lab in the academy.

Strategy XIII: Starting of Exchange Programme

For bringing synergy in training programmes and imparting world-class training, academy needs to start exchange programmes. This will improve the level of training and training methodology.

Strategy XIV: Introduction of Learning Management System (LMS) and a Knowledge Management System (KMS)

For continuous organizational improvement, improved performance, innovation, and competitive advantage, academy should implement a knowledge management system in its operation. And should try to implement software application for the administration, documentation, tracking, reporting, automation and delivery of training courses, training programmes, or learning and development programmes. This will help them in developing LMS.

7.3: Long Term

The strategies which need a quite long time to implement (5-7 years) are indicated as long term. Long term that NBR needs to implement are as follows:

Strategy I: Infrastructural Development

For the improvement of training facilities, the academy needs to construct buildings. In the long term, such infrastructure should be developed.

Strategy II: Furnishing and Equipping the Training Facilities

To establish a proper and modern training facility, constructed building should be furnished with the required furniture and equipment.

Strategy III: Starting of e-learning Programme

After preparation of modules and establishment of required hardware and software, academy should start e-learning programme.

Strategy IV: Organization of Regional Customs Event

Academy should prepare the required facilities so that it can start its regional Customs events in the long run. Academy should start communicating with neighbouring countries and international agencies to arrange trainings, workshops, seminars of international standard.

Strategy V: Transformation of Academy to Education 4.0

By the introduction of a modern computer lab, virtual classroom, KMS, LMS and other ICT activities, academy will be transformed into education 4.0. This will help the academy to upgrade it at an international level.

8.0: ACTION PLAN TO IMPLEMENT STRATEGY

To implement the strategies, suggested action plan is as follows:

8.1: Action for Implementation of Short-Term Strategy

Objective	Action/Activity	Responsibility	Timeline	Performance Measurement
Strategy- I: Examination and Finalization of the Existing Training Modules				
To finalize the existing training modules	a) Form some group to examine the existing training modules	DG Academy	1 Month	Group formation letter send
	b) Examination and finalization of the existing modules	Group leader	4 Month	Submitted modules
	c) Finalization of the existing modules	DG Academy	2 Month	Final modules
Strategy- II: Development of Training Modules for the New Training Courses				
To develop training modules for newly adopted training courses	a) Formation some groups of officers to develop needed training modules	DG Academy	1 Month	Group making document
	b) Send a letter to NBR to issue group making order	To be decided	7 days	Letter send
	c) Group making request approved by NBR	To be decided	1 Month	Issued order
	d) Group submit developed modules to the academy	Group leader	3 Months	Submitted module
	e) Examination of the modules and Finalization	DG Academy	3 Months	Final Module
Strategy- III: Preparation of Training Calendar				
To prepare training calendar incorporating suggested training	a) Responsibility given to one or more officers to develop a new training calendar	DG Academy	1 Month	Order of DG
	b) Draft training calendar prepared	Designated officer	2 Month	Draft training calendar
	c) Finalization of the	DG Academy	1 Month	Final calendar

	training calendar			
Strategy- IV: Development of Training Facilities				
To prepare the needed training facilities for the introduction of new courses	a) Finding out the places where a new training room and accommodation can be made	ADG Academy	1 Month	Selected rooms
	b) Preparation of list of furniture and other materials required to develop the facility	AD Establishment	1 Month	Prepared list
	c) Procurement of the required items	AD Headquarters	4 Month	Procurement document
	d) Furnishing of the training facility	AD Headquarters	15 Days	A full furnished training facility
Strategy- V: Establishment of Regional Training Academy at Dhaka				
To establish a regional training academy at Dhaka	a) Selection of building at Dhaka for setting up regional training academy	JDG Academy	2 Month	Selected building
	b) Send proposal to NBR for renting of selected building on temporary basis	DG Academy	15 Days	Sent proposal
	c) Approval of the proposal from competent offices	To be decided	4 Month	Approved proposal
	d) Preparation of list of furniture, computer and other items	JD Academy	1 Month	A prepared list of items
	e) Procurement of listed items	DG Academy	4 Month	Procured items
	f) Setting up of the items	JD Academy	15 Days	Prepared training facility
Strategy- VI: Creating a Pool of Trainers				
To create a pool of trainers for conducting training season	a) Preparation of a list of potential trainers	DD Academy	2 Month	A prepared list of trainers
	b) Contracting with the listed trainers for their consent	ADG Academy	3 Month	Selected trainers' consent
	c) Finalization of the	DG Academy	15 Days	A final list of

	list of trainers			trainers
Strategy- VII: Start Using WCO CLiCK! Platform				
To start using the WCO CLiCK! platform by Customs officers	a) Issue a circular to encourage officers using WCO CLiCK! platform and send their WCO evaluation sheet to Academy	NBR	2 Month	Issued circular
	b) Officers start using WCO CLiCK! platform	Concern Customs officers	6 Months	Received WCO evaluation sheet
Strategy VIII: Introduction of Course Evaluation System				
To develop a course evaluation system	a) Responsibility given to a team of officer to develop draft course evaluation system	DG Academy	1 Month	Issued letter
	b) Draft evaluation system developed by the team	Team Leader	6 Month	Draft of evaluation system
	c) Finalization of the course evaluation system	DG Academy	2 Month	Approved course evaluation system

8.2: Action for Implementation of Medium-Term Strategies

Objective	Action/Activity	Responsibility	Timeline	Performance Measurement
Strategy- I: Starting of Train the Trainers Programme				
To create a pool of trainers	a) Preparation and circulation of training schedule	DG Academy	2 Month	Prepared and circulated training schedule
	b) Officers express their interest	Concern Officer	15 days	The interest of the officers
	c) Preparation of the final list of participating officers	DG Academy	15 Days	A final list of participants
	d) Starting of the training	Course Coordinator	15 days	Completed training document
Strategy- II: Development of an e-training module				

To develop an e-training module for online training	a) Formation of a different group to develop an online training module	DG Academy	2 Month	Group formation letter
	b) Draft e-learning module prepared and submitted	Group leader	4 Month	Draft module
	c) Finalization of the e-learning modules	DG Academy	1 Month	Final module
Strategy III: Preparation of Comprehensive List of Trainers				
To prepare a comprehensive list of trainers	a) Preparation of a list of potential trainers	DD Academy	2 Month	A prepared list of trainers
	b) Contracting with the listed trainers for their consent	ADG Academy	3 Month	Selected trainers' consent
	c) Finalization of the list of trainers	DG Academy	15 Days	A final list of trainers
Strategy- IV: Approval of New Organogram of the Academy				
To start functioning with a newly approved organogram	a) Approval of the newly proposed organogram of the academy	NBR	1 Year	Approved organogram
	b) Placement of officers as per the new organogram	NBR	3 Month	Placement order
	c) Start functioning with the new organogram	New DG Academy	2 Month	Joining of New officers
Strategy- V: Placement of Manpower in the Academy				
To place the required manpower as per the approved organogram	a) NBR places additional manpower according to the newly approved organogram	NBR	3 Month	Placement order
	b) Newly posted officers joined the academy	Officers	15 Days	Joining letter
	c) Academy starts recruitment procedure for staffs	DG Academy	3 Month	Advertisement
	d) Recruitment of new personnel	DG Academy	6 Month	Appointment letter

Strategy- VI: Starting of Identified Needed Training				
To Start with the identified needed training	a) New training calendar prepared	DG Academy	4 Month	New training calendar
	b) Selection of trainees according to the new training calendar	DG Academy	1 Month before starting of the training	List of selected officers
	c) Preparation of training materials	JD Academy	7 days before starting the training	Prepared training materials
	d) Completion of the training	Course Coordination	Just after the training	Training evaluation sheet
Strategy VII: Establishment of Regional Training Centres				
To acquire or select land for regional training centre	a) Selection of land for regional training centres	DG Academy	6 Month	Selected land
	b) Sending of a proposal to purchase the land along with all needed documents to NBR	DG Academy	2 Months	Sent proposal
	c) Sending of the proposal to Finance Division for money sanction	NBR	1 Month	Sent proposal
	d) Sanction of money from Finance Division	Finance Division	9 Month	Money sanction
	e) Registration of selected land	DG Academy	3 Month	Registration deed
Strategy VI: Development of More Training Facility at CEVTA				
To develop training facility by optimum use of available resources of the academy	a) Responsibility given to ADG to explore the possibility to establish more training facility using available resources.	ADG Academy	3 Month	Issued order
	b) Report submitted by the ADG	ADG Academy	3 Month	Submitted report

	c) Preparation of procurement document to collect required materials to set up a training facility	DD Headquarters	3 Month	Prepared document
	d) Procurement of materials	DD Headquarters	6 Month	Material procured
	e) Development of additional training facility	DD Headquarters	3 Month	Developed training facility
Strategy IX: Implementation of HR Policy in NBR				
To implement the newly developed HR policy of NBR	a) Preparation of HR policy of NBR	NBR	6 Month	Prepared HR policy
	b) Circulation of the newly developed HR Policy of NBR	NBR	3 Months	Circulated HR Policy
	c) Placement of officers as per the HR Policy	NBR	3 Month	Placement order
	d) Implementation of reward and punishment system of the HR policy	NBR	1 Year	Rewards and punishment order
	e) Academy getting benefits of the HR policy	Academy	6 Month	More participation of trainees
Strategy X: Introduction of Pay Package and other Incentive				
To retain the existing officer and staff and to encourage interested officers to be posted in the academy	a) Preparation of a compensation package and other financial and non-financial intensive	DG Academy	3 Month	Prepared document
	b) Examination and forwarding of the proposal to Finance Division	NBR	6 Month	Send document
	c) Approval of the proposed compensation package by Finance Division	Finance Division	1 Year	Approved proposal
	d) Implementation of	DG Academy	6 Month	Disbursement

	the pay package and other financial and non-financial incentives			of compensation
Strategy XI: Establishment of World Class Computer Lab				
To establish a world-class computer lab at the academy	a) Assessment of required materials, manpower and software for modern computer lab	ADG Academy	3 Month	Assessment report
	b) Preparation of budget to obtain materials and software	ADG Academy	3 Month	Prepared budget
	c) Send a letter to NBR for budget allocation	DG Academy	1 Month	Sent letter
	d) Allocation of the required money	NBR	6 Month	Allocation letter
	e) Preparation of documents to procuring materials and service	DD Headquarters	3 Month	Prepared document
	f) Floating of tender for procurement	DD Headquarters	3 Month	Publication document
	g) Request send to NBR to place required manpower	DG Academy	1 Month	Sent letter
	h) Selection and work order to a qualified contractor	DD Headquarters	3 Month	Issued work order
	i) Placement of required manpower	NBR	3 Month	Posting order
	j) Supply of required materials and software	DD Headquarters	3 Month	Supplied materials and software
	k) Operationalize the computer lab	DD Headquarters	3 Month	Established computer lab
Strategy XII: Establishment of Language Lab				
To establish a world-class computer lab at the academy	a) Assessment of required materials, manpower and software for modern language lab	ADG Academy	3 Month	Assessment report
	b) Preparation of	ADG Academy	3 Month	Prepared

	budget to obtain materials and software			budget
	c) Send a letter to NBR for budget allocation	DG Academy	1 Month	Sent letter
	d) Allocation of the required money	NBR	6 Month	Allocation letter
	e) Preparation of documents to procuring materials and service	DD Headquarters	3 Month	Prepared document
	f) Floating of tender for procurement	DD Headquarters	3 Month	Publication document
	g) Request send to NBR to place required manpower	DG Academy	1 Month	Sent letter
	h) Selection and work order to a qualified contractor	DD Headquarters	3 Month	Issued work order
	i) Placement of required manpower	NBR	3 Month	Posting order
	j) Supply of required materials and software	DD Headquarters	3 Month	Supplied materials and software
	k) Operationalize the language lab	DD Headquarters	3 Month	Established computer lab
Strategy XIII: Starting of Exchange Programmes				
To start with trainees' exchange programmes	a) Selection of the academies and educational institutes for exchange programmes	DG Academy	3 Month	Selected academy and educational institute
	b) Discussion with the selected institutions	DG Academy	6 months and ongoing	Sent letter
	c) Signing of MoU with the agreed institutions	DG Academy	3 Month	Signed MoU
	d) Starting of exchange programmes	Course Coordinator	6 Month	Student Exchanged
Strategy XIV: Introduction of Learning Management System (LMS) and a Knowledge Management System (KMS)				
To establish LMS and KMS in the academy	a) Formation of a committee to assess the requirements for	ADG Academy	1 Month	Committee formation order

	establishing LMS and KMS			
	b) Report of the committee suggesting requirements for establishing LMS and KMS	ADG Academy	3 Month	Submitted report
	c) Preparation of procurement document to collect required materials to set up a training facility	DD Headquarters	3 Month	Prepared document
	d) Letter to NBR for the posting of technical persons	DG Academy	1 Month	Sent letter
	e) Procurement of materials	DD Headquarters	6 Month	Material procured
	f) Placement of technical manpower	NBR	3 Month	Placement order
	g) Establishment of LMS and KMS	DG Academy	3 Month	LMS and KMS

8.3: Action for Implementation of Long-Term Strategy

Objective	Action/Activity	Responsibility	Timeline	Performance Measurement
Strategy I: Infrastructural development				
To develop the required infrastructure at the academy and regional training centres	a) Preparation of design for construction of new building at the academy and regional training centres	DG Academy	6 months	Prepared design
	b) Design sending to NBR for approval	DG Academy	3 Month	Sent letter
	c) Approval of the design from the concerned department	Architectural department	6 Month	Approved design
	d) Preparation of service procurement document	DD Headquarters	3 Month	Prepared document
	e) Procurement order to the winning contractor	DD Headquarters	3 Month	Procurement order

	f) Work completed	Relevant contractor	2 Years	Completed building
Strategy II: Furnishing and Equipping the Buildings				
To procure the required furniture and equipment	a) Preparation of the list for the required items of furniture and other equipment's	ADG Academy	3 Month	Prepared list
	b) Send a letter for the allocation budget	DG Academy	1 Month	Letter send
	c) Allocation of budget	NBR	6 Month	Allocation letter
	d) Preparation of procurement document	DD Headquarters	3 Months	Prepared document
	e) Procurement order to the winning contractor	DD Headquarters	3 Months	Procurement order
	f) Work completed	Relevant contractor	6 Months	Supplied articles
Strategy III: Starting of e-learning Programme				
To start an e-learning programme for Customs officials	a) Formation of the committee for the development of e-learning modules for selected courses	DG Academy	3 Month	Committee formation letter
	b) Preparation of list of hardware and software required for e-learning	ADG Academy	3 Month	Prepared list
	c) Development of modules for e-learning	Committee head	6 Month	e-learning modules
	d) Preparation of procurement document for the hardware and software	DD Headquarters	3 Month	Prepared document
	e) Examination of e-learning modules	DG Academy	3 Month	Final Modules
	f) Completion of tender formalities for purchasing	DD Headquarters	1 Month	Advertisement
	g) Supply of required materials	Winner contractor	6 Month	Supplied materials
	h) Set up of the materials and test run	ADG Academy	6 Months	
	i) e-learning courses	DG Academy	3 Month	Offered e-

	offered			learning
Strategy IV: Organization of Regional Customs Event				
To organize Customs events important for the region	a) Selection of the topics for the event, time, duration and Programme detail	DG Academy	1 Month	Selected topics
	b) Request sent to the Head of Customs, Department of the regional countries for nomination participants	DG Academy	3 Month	Request letter
	c) Letter send to Bangladesh embassy through Foreign Ministry to pursue the matter with the countries	DG Academy	1 Month	Sent letter
	d) Receipt of nomination for the countries	Concern Country	6 Month	Receipt nomination
	e) Preparation of event document	DG Academy	3 Month	Prepared document
	f) Arrangement of accommodation and transportation	Convenor of the event committee	2 Month	Accommodation and transportation
	g) Organization of the event	DG Academy	1 Month	Organized event
Strategy V: Transformation of Academy to Education 4.0				
To transform CEVTA to education 4.0	a) Formation of a committee to prepare a document for the up-gradation of CEVTA to education 4.0	DG Academy	1 Month	Formed Committee
	b) After a detailed study committee submits a report	Head of the committee	6 Month	Committee report
	c) Based on the report development of the action plan	ADG Academy	6 Month	Development action plan
	d) Implementation of the action plan	DG Academy	2 Year	Implemented plan
	e) CEVTA activities	DG Academy	1 Year	CEVTA become

	upgraded to education 4.0			education 4.0
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9.0: CONCLUSION

NBR has developed CusMod SAP for the continuous improvement of the service delivery by Bangladesh Customs. In the strategic action plan, due importance has been given to training and actions which are underway. Efforts have been made to improve the quality of training provided by the academy and NBR. But there is the scope of further development of training facility.

In this document, training need for the capacity development of Customs officers are identified, constraints and capabilities of CEVTA are also jot down, a number of recommendations are made. And to implement the recommendations, some strategies are suggested. Finally, the action plan to execute the strategies has been formulated. This has been done to impart purposeful training courses and in compliance with the actual needs and changes in the organizational structure of the Customs administration and the new Customs trends. These trainings are for improving the employees' knowledge concerning their work positions at the specific organizational units and their professional advancement. Such training is also needed to cope with global trends.

Timely and appropriate professional trainings for the employees can equip the Customs department to deal with the challenges created by the changes in trade, natural, social, technological and political environment.