



*Montenegro*  
*Ministry of Finance*  
*Customs administration*

## **BUSINESS STRATEGY** **2016- 2018**



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**2016- 2018**



**Vladan Joković**  
*Director of the Customs administration*

2016-2018 Business Strategy is a strategic document upon which will be based the work of the Customs Administration in the period of preparation for full membership of Montenegro in the European Union.

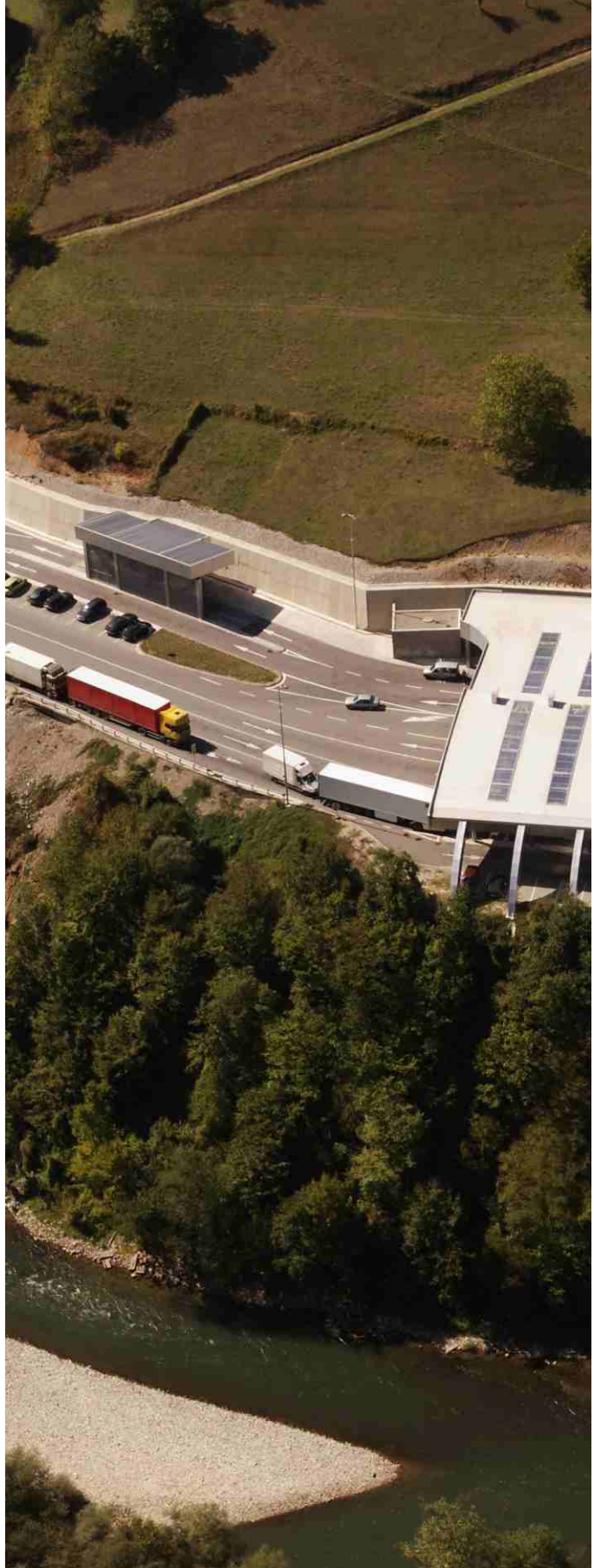
Customs administrations around the world today operate in the circumstances and the times that are challenging for them. As a modern service, the Customs Administration must be able to adapt, control and manage risks at our borders and territory. Therefore its role is determined in the protection of society, public health, the environment and cultural heritage; improvement of trade facilitation and support in attracting foreign investment; the fight against organized and cross-border crime; as well as providing safety and security of the customs territory and society in general. Also, trade facilitation and transport of passengers it is of crucial importance, with the creation of good conditions for doing business in international market.

In recent years, the Customs Administration has made significant progress in harmonizing its administrative procedures and systems with the EU. The achievements in the modernization process are recognizable, which the Customs Administration undertook independently and in partnership with the current and previous technical assistance projects financed by the international community and the EU.

The Customs Administration is focused on providing improved customs service and strengthening organizations that works fairly, transparently and in partnership with the local business and trade community, as a whole, as well as with the public in general. With this business strategy, the Customs Administration will further focus on the development of these very important areas, relying on the progress achieved so far.

The business strategy covers a three-year period, from January 2016 to December 2018. This document defines the objectives that the Customs Administration plans to achieve by the end of this period, with implementation of EU customs guidelines aimed at development of the Customs Administration, with the provision of efficient revenue collection.

The business strategy defines the Vision and the Mission of the Customs Administration, as well as strategic goals for the period 2016-2018, as well as an overview of the specific objectives for the same period. In order to support the implementation of this strategy was drafted an Action Plan, making the integral part of the Strategy, which sets out specific activities, responsible organizational units and deadlines.



## **MISSION, VISION AND STRATEGIC GOALS OF THE CUSTOMS ADMINISTRATION OF MONTENEGRO**

### **MISSION**

The Mission of the Customs Administration is to ensure efficient revenue collection, facilitation of the international trade, protection and security of the customs area, with the aim of protecting the interests of Montenegro and its citizens.

### **VISION**

The vision of the Customs Administration of Montenegro is a modern, professional and transparent service that efficiently performs the tasks of collection of revenue and the protection of society, while also facilitating the movement of goods and passengers, improving the partnership with the business community, in addition to improving existing and developing new methods and standards of work.

In order to accomplish its Mission, the Customs administration has defined 7 strategic goals:

### **STRATEGIC GOALS**

- Harmonization of legislation with the EU acquis
- Modern and efficient revenue collection
- Strengthening customs enforcement and protection of society
- Improvement of trade facilitation and enhancing partnership with the business community
- Management and development of human resources
- Development of information systems
- Strengthening international cooperation





## Strategic goal 1

### HARMONIZATION OF LEGISLATION WITH THE EU ACQUIS

In light of Montenegro's accession to the European Union and harmonization with EU standards, the Customs Administration will continue activities aimed at further harmonization of customs, tax, excise and other regulations with the EU regulations.

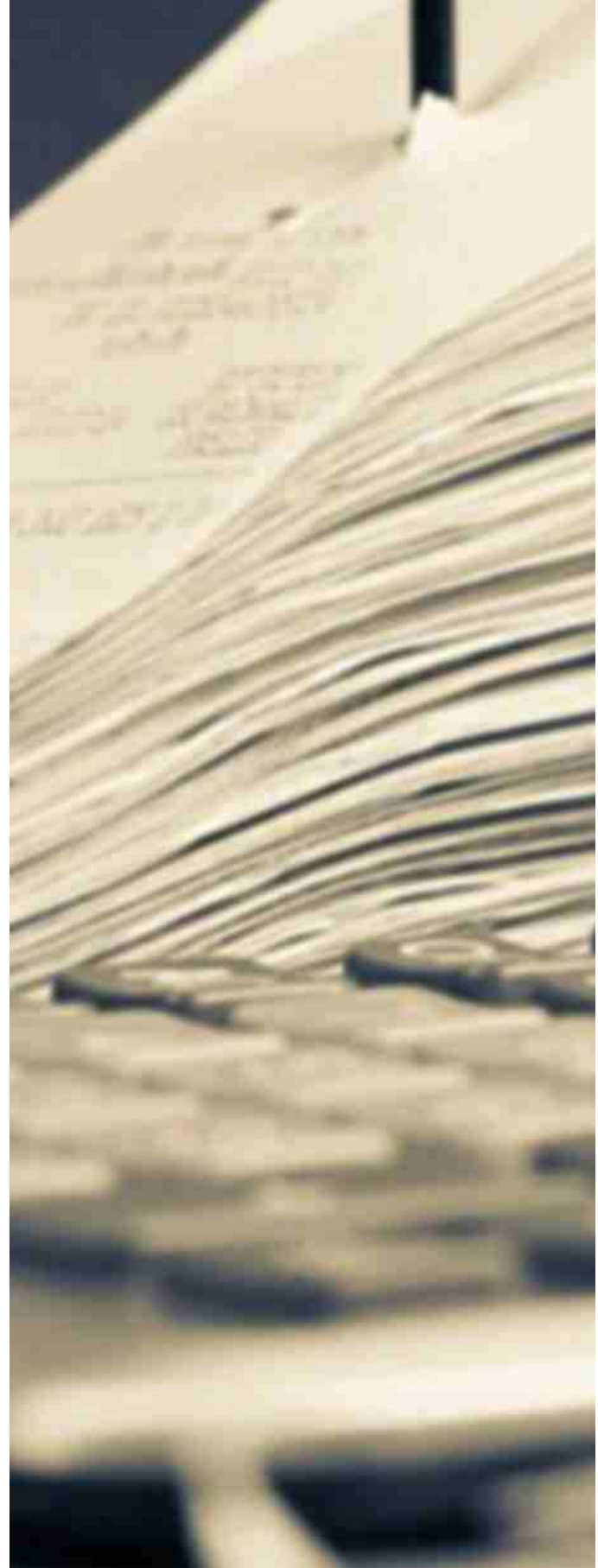
For the period 2016-2018 are planned further adjustments of the Customs Law and the secondary legislation with the Customs Code of the European Union and regulations adopted thereunder and in particular in the area of transit. We will continuously work on harmonization of Customs Tariff with the Harmonized System of the World Customs Organisation and the Combined nomenclature of the European Union.

Customs Administration will also continue to regularly initiates amendments to tax and excise regulations, given that the Customs administration overtook the responsibility over the calculation, collection and control of excise duties in the internal market from the Tax Administration.

Customs Administration will continue its activities to adopt the amendments necessary for the implementation of the revised rules of origin, particularly in light of the entry into force of the new cumulation zones established by the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin.

#### **SPECIFIC OBJECTIVES:**

- Initiation of amendments to the customs legislation;
- Initiation of amendments to tax legislation;
- Initiation of amendments to the excise legislation;
- Initiation of amendments to other regulations;
- Consistent and efficient procedures at all customs offices



## Strategic goal 2

### **MODERN AND EFFICIENT REVENUE COLLECTION**

Customs Administration aims to ensure efficient revenue collection, since the collected revenues represent one of the main sources of budget financing.

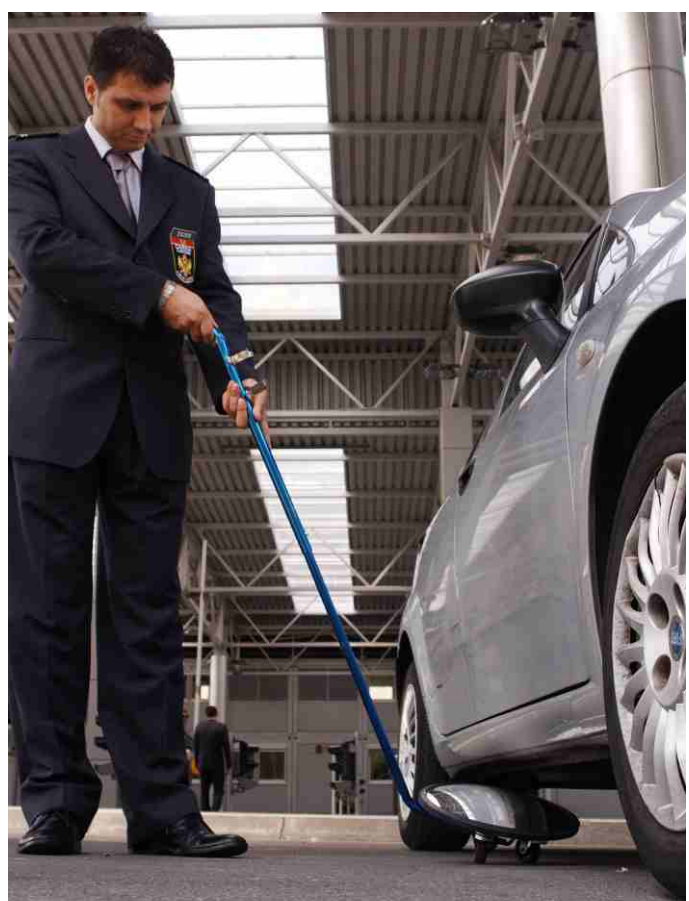
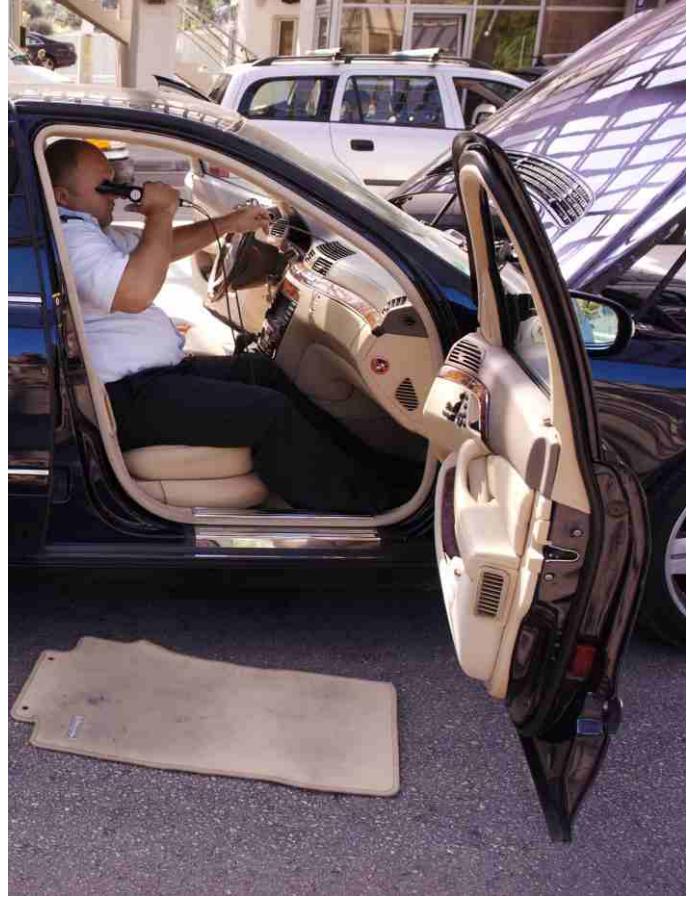
The work continues on improvement and modernization of mechanisms for proper and timely revenue collection, based on the calculation of customs, excise and other duties, thus ensuring maximum efficiency in the collection and management of budget revenues.

Customs Administration participates in the preparation and Implementation of the Action Plan for Chapter 29- EU acquis and Chapter 33 concerning the application of the rules of traditional own resources - financial and budgetary provisions.

For the purpose of more efficient revenue collection, Customs will continue to promote activities that will result in correct calculation of the customs debt and the establishment of customs laboratory.

#### **SPECIFIC OBJECTIVES:**

- Further development and improvement of the system of monitoring and collection of debt;
- Integrate the customs and excise accounting in the Financial Module, as well as a single database;
- Ensure the functioning of the Department of Revenue Collection and treatment with customs goods in accordance with the requirements of the European Union - Chapter 33;
- Strengthen the cooperation between the Customs and Tax Administration in the area of enforced collection of debts;
- Participation in the drafting and implementation of the Action Plan in the part relating to the customs debt - Chapter 29;
- Further improvement of activities to ensure the correct calculation of the customs debt and the establishment of customs laboratory.



### Strategic goal 3

## STRENGTHENING FUNCTIONS OF CUSTOMS ENFORCEMENT AND THE PROTECTION OF SOCIETY

Bearing in mind the contemporary challenges and risks in international trade, security function of the Customs Administration is gaining in importance. Recognizing these risks, while taking into account the guidelines of the World Customs Organization, the European Union acquis and best European practice, Customs Administration continuously carries out activities to strengthen the security and protection of the customs territory, suppress cross-border smuggling of drugs and weapons, control the transit, export of dual use goods as well as the import of dangerous products, infringement of intellectual property rights, etc. These activities include preventive measures, measures of direct control and post clearance audits.

In order to achieve the highest standards, the Customs Administration will continue to develop its capacities in the field of customs enforcement with continuous EU technical support, in order to provide further simplification of customs procedures and speeding up legal trade, together with efficient controls and protection of the society.

We will also continue to strengthen the capacities for the improvement and effective implementation of customs investigations, risk analysis, performance of mobile teams and post clearance audits. The achievement of the above objectives will be supported by intensive cooperation at the national and international level, as well as the continuous modernization and procurement of new equipment.

The fight against customs fraud, cross-border crime and all forms of gray economy, with a focus on excise products, as well as the implementation of the new powers of customs officers in order to increase the efficiency of customs controls and the results achieved, remains one of key priorities in the work of the Customs Administration in the future.

#### **SPECIFIC OBJECTIVES:**

- Strengthening the fight against customs fraud, implementation of customs investigations and cooperation with the State Prosecutor's Office;
- Further development and enhancement of the role of mobile teams for anti-smuggling;
- Further development and improvement of post clearance audits;
- Development and implementation of risk management system in accordance with the WCO guidelines, EU acquis and best practices;
- Strengthening inter-agency and international cooperation and information exchange aimed at combating cross-border and international crime;
- Continuous modernization and procurement of new equipment in order to strengthen the efficiency of customs controls;
- Improvement of the system of control of prohibited and restricted goods, as well as goods infringing intellectual property rights.





## **Strategic goal 4**

### **IMPROVEMENT OF TRADE FACILITATION AND IMPROVEMENT OF PARTNERSHIP WITH THE BUSINESS COMMUNITY**

Trade facilitation, as one of the priorities of the Customs Administration, is related to the harmonization, standardization, modernization and simplification of customs procedures. For the purpose of accession of Montenegro to the European Union, as well as to speed up trade at the border, reduce costs and simplify the procedure of transit for legal goods, the Customs Administration will undertake activities on introduction of the New Computerized Transit System (NCTS), in order to apply the Common Transit Convention and the Convention on facilitation of trade in goods one year before accession to the European Union

Moreover, for the Customs Administration is of utmost importance the improvement of cooperation with the business community, through timely notification of business sector about the novelties in the implementation of customs procedures. As part of the system of the Montenegrin public administration, we are working on building, maintaining and promoting trust among the public. To this end, the Customs Administration will draft a public relations strategy that will include the appointment of a spokesperson for the needs of internal and external communication and implementation of trainings in the field of public relations.

#### **SPECIFIC OBJECTIVES:**

- Implementation of new and improvement of existing mechanisms to facilitate trade;
- Undertaking activities to implement the New Computerised Transit System, as well as the implementation of the Common Transit Convention and the Convention on Facilitation of trade in goods;
- Implementation of the system of management of quotas;
- Improving partnerships with the economic operators.





## Strategic goal 5

### MANAGEMENT AND DEVELOPMENT OF HUMAN RESOURCES

Key resource of any organization in the business environment are people and their skills, which contribute to the achievement of organizational goals. Their creativity, innovation, motivation, being informed, are the characteristics that make them different from other resources in the organization.

The Customs Administration conducts a significant reorganization of the service in accordance with the expressed need of modernization. The process of adopting European standards and adherence of customs service to a more modern system of management and performance is requiring improvement of performance of officers, development of management of human resources and its impact on the implementation of reforms modelled on modern customs administration.

With strengthening the integrity of its civil servants and employees, the Customs Administration will continue to prevent and combat all forms of corruptive behaviour. Upgrading Program of Integrity Development, in accordance with the guidelines of the World Customs Organization, with continuous and consistent implementation of anti-corruption measures will be implemented procedures and standards that enhance and promote the integrity of the customs service, in the same time reducing the corruption risk.

It is very important for the Administration to develop and implement programs for the training of human resources, in order to more easily achieve the mission and strategic goals. New systems and modern procedures that we are developing require skilled and motivated employees to apply them. Accordingly, it is necessary to provide the necessary investments for the training of employees, through the implementation of a new comprehensive training strategy, based on the EU competency framework.

#### **SPECIFIC OBJECTIVES:**

- Development of Human Resources Management Strategy;
- Development of a new Training strategy, based on competencies from the competency framework;
- Improving human resources policy and planning;
- Strengthening of professional development and individual performance assessment based on established competencies;
- Improvement of motivation;
- Improvement of safety at work and the working environment;
- Development of anti-corruption policy that reflects the professional, ethical and transparent work culture.



## Strategic goal 6

### DEVELOPMENT OF INFORMATION SYSTEMS

Development and implementation of information systems shall be in accordance with the objectives of Business strategy. As part of this process, the Customs Administration will work to meet all necessary requirements related to system interconnectivity and interoperability (IIS) between the national IT system and IT systems in EU member states, as well as creating preconditions for electronic business (e-customs).

In accordance with the EU information standards, the Customs Administration shall improve the organizational structure of IT projects and implementation of IT standards; define the objectives of the information system, infrastructure and technical environment.

#### SPECIFIC OBJECTIVES:

- Improvement of the organizational and administrative capacity, with clearly defined IT responsibilities;
- Improvement of the organizational structure of IT projects management based on TEMPO methodology and service management based on ITIL standards;
- Adoption of a proven approach and architecture for the development of new software while using the old software. Adopting RUP methodology for new software development projects;
- Adoption of the standard of new applications development pursuant to the concept of service-oriented architecture (SOA);
- Improvement of IT security policy and establishment of a system for the management of IT security with the implementation of international standards in this field;
- Improvement of infrastructure and technical environment of the information system to achieve business objectives of the Customs Service;
- Creation of the preconditions for E-customs, introduction of digital signature;
- Improvement of existing and development of new applications that will enable interoperability with relevant EU systems, in line with MCA business requirements;
- Update existing ICT strategy in accordance with the new Business strategy.



## **Strategic goal 7**

### **STRENGTHENING INTERNATIONAL COOPERATION**

Bearing in mind the process of European integration of Montenegro, importance of improving cooperation with EU institutions, international institutions and organizations, as well as the adoption of international standards and European best practices in the areas of customs operations, fulfillment of obligations assumed under international agreements on customs cooperation, membership in the World Customs Organization (WCO) and the World Trade organization (WTO), as well as obligations undertaken with ratification of agreements and conventions, the Customs Administration will continue to undertake all necessary activities aimed at strengthening international cooperation.

In order to implement the activities of the Customs Administration in the process of EU integration, the Customs Administration will continue with the planning and use of the means of support of the European Union such as the instrument for pre-accession assistance - IPA II, instrument of short-term technical assistance of the European Union experts – TAIEX Program and the Program of the European Union CUSTOMS 2020.

#### **SPECIFIC OBJECTIVES:**

- Coordination of activities of the Customs Administration in the process of European integration of Montenegro;
- Strengthening of cooperation with the customs services of other countries in order to implement international commitments under the jurisdiction of the Customs Service;
- Strengthening of cooperation with international organizations and institutions.





## **ANNEX A**

Reference documents used while drafting 2016-2018 Business strategy of the Customs administration are as follows:

- Stabilization and Association Agreement between the European Communities and their Member States of the one part, and the Republic of Montenegro, of the other part;
- Negotiation positions for the chapters where the customs administration is leading or involved authority in the program of accession of Montenegro to the EU (Chapter 29- Customs union; Chapter 24- Justice, freedom and security and other chapters);
- Program of accession of Montenegro to the European Union 2015–2018 (PPCG);
- Economic and fiscal policy guidelines for the period 2015–2018;
- Working program of the Government of Montenegro;
- 2014-2018 Integrated border management strategy;
- Development strategy of South East Europe by 2020;
- International Convention on simplification and harmonization of customs procedures (revised Kyoto Convention);
- Framework of standards of the World Customs organization to secure and facilitate global trade (SAFE 2015);
- EU CUSTOMS BLUEPRINTS.

## **ANNEX B**

Risks associated to accomplishment of the 2016-2018 Business strategy of the Customs administration of Montenegro are as follows:

- Provision of necessary staff;
- Provision of necessary financial resources;
- Dynamics of drafting and adoption of amendments to the regulations.

STRATEGIC GOAL 1: Harmonisation of legislation with the EU acquis									
Responsible person: Snežana Vučković									
Ref. no	Activity	Performance indicator	Unit of measure (number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 1.1: Initiation of the amendments to the customs legislation									
Responsible person: Snežana Vučković									
1.1.1	Identification of needs for harmonization of the legislation and cooperation with Ministry of finance in drafting the regulations	Initiated amendments of the Customs Law	Number	Customs Law	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Initiated amendments of the Implementing provisions to the Customs Law	Number	Implementing provisions to the Customs Law	Continuously	Continuously	Continuously	-	
		Initiation of the adoption on Law on Customs Tariff	Number	Law on Customs Tariff		1		-	
		Initiation of the adoption of Regulation on Customs Tariff	Number	Regulation on Customs Tariff for 2015	Continuously	Continuously	Continuously	-	
		Initiated adoption of the Rulebook on the form, content, method of submission and filling in the customs declaration and summary application, and its amendments	Number	Rulebook on the form, content, method of submission and filling in the customs declaration and summary application	1	1		-	
1.1.2	The cooperation with Ministry of finance in drafting the regulations	Initiated amendments of the Regulation on conditions of the representation activities in front of Customs Authority	Number	Regulation on conditions of the representation activities in front of Customs Authority	1			-	Sector for Planning and management of Human resources



SPECIFIC OBJECTIVE 1.2: Initiation of amendments to the tax legislation									
Responsible person: Snežana Vučković									
1.2.1	Identification of needs for harmonization of the legislation and cooperation with Ministry of finance in drafting the regulations	Initiated amendments on Law on Value Added Tax	Number	Law on Value Added Tax	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Initiated amendments of the Rulebook on implementation of Law on Value Added Tax	Number	Rulebook on application of the Law on VAT	Continuously	Continuously	Continuously	-	
		Initiated adoption of the Rulebook on determining the products and services that are taxed at a reduced rate of VAT	Number	Rulebook on determining the products and services that are taxed at a reduced rate of VAT	2016			-	
SPECIFIC OBJECTIVE 1.3: Initiation of amendments to the excise legislation									
Responsible person: Snežana Vučković									
1.3.1	Identification of needs for harmonization of the legislation and cooperation with Ministry of finance in drafting the regulations	Initiated adoption of the Law on Excise	Number	Law on Excise	2016/IV		2018/IV	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Initiated adoption of the Rulebook on implementation of the Law on Excise	Number	Rulebook on implementati on of the Law on Excise		2017/IV		-	
SPECIFIC OBJECTIVE 1.4: Initiation of amendments to other regulations									
Responsible person: Ranko Jovović									
1.4.1	The cooperation with Ministry of finance in drafting the regulations	Initiated amendments of the Regulation on the organization and Method of Operation of State Administration which will determine the Customs Administration as an independent body	Number	Regulation on the Organization and Method of Operation of State Administration	1			-	Sector for Planning and management of Human resources

SPECIFIC OBJECTIVE 1.5: Consistent and efficient procedures at all customs offices									
Responsible person: Milan Marković									
1.5.1	Control of implementation of regulations	Number of conducted controls	Number	30	Continuously	Continuously	Continuously	5,000€	Unit for Customs Audit
		Number of recommendations given to the organizational units	Number	120	Continuously	Continuously	Continuously	-	

STRATEGIC GOAL 2: Modern and efficient revenue collection									
Responsible person: Milan Martinović									
Ref. no	Activity	Performance indicator	Unit of measure (number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 2.1: Further development and improvement of the system of monitoring and collection of debt									
Responsible person: Milan Martinović									
2.1.1	Modernisation of the information system which ensures coordination of procedures, calculating, monitoring and control of collection of debts	Report on collected revenues on the basis of customs, excise and other debts	Number	Treasury Table 2015	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection
		Increase the efficiency of revenue collection which is under the jurisdiction of the Customs Administration	%	Treasury Table 2015	Continuously	Continuously	Continuously	-	
2.1.2	Developing detailed guidelines and instructions regarding revenue collection for the needs of the Customs Administration and Regional Units	Number of given detailed guidelines and instructions regarding revenue collection for the needs of the Customs Administration and Regional Units	Number		Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
SPECIFIC OBJECTIVE 2.2: Integrate the customs and excise accounting in the Financial Module, as well as a single database									
Responsible person: Milan Martinović									
2.2.1	Improved monitoring and control of collection of all debts	Established a joint list of debtors on the basis of customs and excise debt	Number	List of debtors for 2015	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units

**SPECIFIC OBJECTIVE 2.3: Ensure the functioning of the Department of Revenue Collection and treatment with customs goods in accordance with the requirements of the European Union - Chapter 33**

Responsible person: Milan Martinović

2.3.1	Analysis of the current situation and proposals for the application of the TOR (Traditional Own Resources) rules	Established Project Team	Number	0	1			-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Conducted analysis and of the current situation and proposals for the application of the TOR rules	Number	0	1	1		-	
2.3.2	Defining and establishing the procedures necessary for managing of A and B accounts of Traditional Own Resources) (TOR)	Project Team Report on defined procedures, deadlines for recording, calculating and reporting	Number	0	1			-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
2.3.3	In order to establish an account A and B, it is necessary to determine the organization of the entire process management of TOR	Reports in accordance with the requirements of the European Union	Number	0	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units and Ministry of Finance
2.3.4	Designation of responsibility of organizational units involved in the TOR management system	Adopted Instructions related to the competencies of organizational units in implementation of TOR system	Number	0	1			-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units and Ministry of Finance

2.3.5	Establishing best practices for the functioning of the Department of Revenue Collection, based on requirement of the European Union for Chapter 33	Reports from working visits with suggestions for establishing and organization of the TOR	Number	0	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
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#### SPECIFIC OBJECTIVE 2.4: Strengthen the cooperation between the Customs and Tax Administration in the area of enforced collection of debts

Responsible person: Milan Martinović

2.4.1	Cooperation with Tax Administration	Established mechanisms for forced execution on movable and immovable property at the Tax Administration for settlement of debt	Number	0	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
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#### SPECIFIC OBJECTIVE 2.5: Participation in the drafting and implementation of the Action Plan in the part relating to the customs debt - Chapter 29

Responsible person: Milan Martinović

2.5.1	Harmonization of procedures with the EU acquis concerning the calculation, the origin and the recording of a customs debt	Harmonized accounting records in accordance with the requirements of the European Union	%	The Customs Law, Regulation on implementation of the Customs Law	100			-	Sector for Customs and Legal affairs and Department of Revenue Collection and Treatment of customs goods
2.5.2	Harmonization of procedures and mechanisms for monitoring of collection and securing the payment of customs debt with EU acquis	Adopted guidelines that will define the manner and monitoring process of customs debt	Number	The Customs Law, Regulation on implementation of the Customs Law			1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Revised instructions and guidelines regarding the instruments of securing the payment of debt	Number	2			2	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Adopted guideline that will define the manner and debt extinction procedure due to expiry of debt	Number	0			1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units

SPECIFIC OBJECTIVE 2.6: Further improvement of activities to ensure the correct calculation of the customs debt and the establishment of customs laboratory									
Responsible person: Snežana Vučković									
2.6.1	Drafting notes/giving opinions regarding to proper classification of goods	Drafted notes/given opinions	Number	67	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Conducted training	Number	4	Continuously	Continuously	Continuously	-	
2.6.2	Control of classification under the Customs Tariff	Initiated recovery	Number	3	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs Sector for Customs Enforcement and Control (Subsequent Control)
2.6.3	Drafting notes /giving opinions regarding the determination of the customs value	Drafted notes/given opinions	Number	21	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Conducted training	Number	5	Continuously	Continuously	Continuously	-	
2.6.4	Control of determination of the customs value	Initiated recovery	Number	35	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
2.6.5	Drafting notes /giving opinions regarding the implementation of rules of origin	Drafted notes/given opinion	Number	20	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
		Conducted training	Number	8	Continuously	Continuously	Continuously	-	
2.6.6	Control on implementation of rules of origin	Initiated recovery	Number	20	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units
2.6.7	Updating the list of tariff codes for excise products	Updated Excise Annex	Number	Excise Annex 2015	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs

2.6.8	Procurement of equipment for testing mineral oils and their derivatives	Acquired equipment	Number	/			19	650,000€	Sector for Customs and Legal Affairs in cooperation with competent organizational units
2.6.9	Training of employees for standards: EN ISO 3170:2008, ISO 12185:2004, EN ISO 3405:2007, EN ISO 20846:2010, Training of employees for standards HPLC, ISO 4149, ISO 6668, ISO 9001 and ISO 17025	Obtained certificates	Number	/	9			25,000€	Sector for Customs and Legal Affairs in cooperation with competent organizational units
2.6.10	Drafting guidelines, instructions and explanations in case of change of excise base, excise rate, the amount of excise duty, retail price of cigarettes, launching new excise products, amendments of other laws and regulations regulating the manufacture and trade of certain excise goods	Drafted guidelines, instructions and explanations	Number	26	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Conducted training	Number	10	Continuously	Continuously	Continuously	-	
2.6.11	Drafting guidelines, instructions and clarifications in case of changing tax base (for coffee or VAT) rates, the amount of tax duty amendments of other laws and regulations regulating the manufacture and trade of certain products that are objects of taxation according to the Law on Tax on coffee and Law on Value Added Tax (VAT)	Drafted guidelines, instructions and clarifications	Number	20	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Conducted training	Number	4	Continuously	Continuously	Continuously	-	
2.6.12	Establish a Central Office for data exchange in the field of excise duties (CELO)	Established office		/	/	/	1	55,000€	Sector for Customs and Legal Affairs

STRATEGIC GOAL 3: Strengthening customs enforcement and protection of society									
Responsible person: Lidija Mijović									
Ref. no	Activity	Performance indicator	Unit of measure (number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 3.1: Strengthening the fight against customs fraud, implementation of customs investigations and cooperation with the State Prosecutor's Office									
Responsible person: Lidija Mijović									
3.1.1	Specialised training of officers of the Department of customs investigations for effective implementation of authorizations under the Criminal Procedure Code and the Law on Customs Service stated in the CPC in order to implement the provisions provided for in the Convention on mutual assistance and cooperation between customs administrations - Naples II	Number of conducted trainings	Number	1	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control with competent organizational units
3.1.2	Enhancing of staff and technical capacities of the Department of customs investigations, including a new organizational unit within the Department	The increased number of officials in the Department	Number	2	3	1	2	-	Sector for Customs Enforcement and Control with competent organizational units
		Adequate facilities are provided	Number	1	3	3	4	-	
		The equipment for conducting customs investigation is provided	%	10%	80%	90%	100%	-	
3.1.3	Making guidelines for the activities of Department of customs investigations	Drafted and implemented guidelines	Number	1	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control



3.1.4.	Improving customs investigations in the collection of evidence of committed criminal acts by official duty or by prosecutor order	Number of filed criminal charges	Number	12	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
		Number of investigative cases	Number	0	Continuously	Continuously	Continuously	-	
3.1.5	Planning an organizational unit within the Department of customs investigations and implementation of training for officers	Amended Rulebook on Organization and Systematization of the Customs Administration	Number	0	1	-	-	-	Sector for Customs Enforcement and Control
		Formed Unit	Number	0	0	0	1	-	
		Trained officers for implementation the Convention on mutual assistance and cooperation between customs administrations, EU Regulation 515/97 and Council Decision 2009/917 JHA	Number	0	Continuously	Continuously	Continuously	-	
3.1.6	Creating information database for customs investigations in order to effectively exchange information at the national and international level	Created electronic database for customs investigations according to the Council Regulation no 515/97, Commission Regulation no 696 / 98 and Decision of the Council of Europe JHA no 2009/917	Number	0	0	1	Continuously	-	Sector for Customs Enforcement and Control and Sector for Customs Information System and Revenue collection
		Entered data into an electronic database for customs investigations	Number	0	0	1	Continuously	-	
SPECIFIC OBJECTIVE 3.2 Further development and enhancement of the role of mobile teams for anti-smuggling									
Responsible person: Lidija Mijović									
3.2.1	Strengthening of staff and intensive training of officers of the Department of Anti- Smuggling	Number of officers in the Department	Number	22	3	2	3	-	Sector for Customs Enforcement and Control with competent organizational units
		Number of organized trainings	Number	3	Continuously	Continuously	Continuously	-	

3.2.2	Intensive work on preventing grey economy with a focus on illegal excise goods	Number of controls	Number	1,800	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
		Number of filed misdemeanour orders	Number	500	Continuously	Continuously	Continuously	-	
		Number of fines imposed	Number	240,000.00	Continuously	Continuously	Continuously	-	
		Value of seized goods	Number	470,000.00	Continuously	Continuously	Continuously	-	
3.2.3	Joint controls with the members of other state bodies	Number of joint controls	Number	15	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.2.4	Joint control at border crossings with mobile teams of neighbouring customs administrations	Number of joint controls	Number	1	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.2.5	Establishment of a special team for combating drug trafficking	A team for drugs is formed and became operational	Number	0	1	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.2.6	Development of application / database for mobile teams	The application /database for mobile teams is developed	Number	0	0	0	1	-	Sector for Customs Enforcement and Control and Sector for Customs Information System and Revenue collection
		The data for electronic database for mobile teams	Number	0	1	Continuously	Continuously	-	
3.2.7.	Drafting guidelines for the operation of mobile teams	Guidelines for the operation of mobile teams are drafted	Number	0	1	Continuously	Continuously	-	Sector for Customs Enforcement and Control

### SPECIFIC OBJECTIVE 3.3: Further development and improvement of post clearance audits

Responsible person: Lidija Mijović

3.3.1	Human resources strengthening and training of officers for the post clearance audit, with special emphasis on knowledge and skills in controlling customs accounting / tax payers	Number of officers in the Department	Number	3	2	2	1	112,000€	Sector for Customs Enforcement and Control with competent organizational units
		Number of conducted trainings	Number	2	Continuously	Continuously	Continuously	-	

3.3.2	Direct link of Post clearance audit unit of post clearance audit with risk analysis in order to draft annual plans of control, and random control over the year	Implemented IT application for the exchange of information between organizational units	Number	0	1	-	-	-	Sector for Customs Enforcement and Control with competent organizational units
<b>SPECIFIC OBJECTIVE 3.4: Development and implementation of risk management system in accordance with the WCO guidelines, EU acquis and best practices</b>									
Responsible person: Lidija Mijović									
3.4.1	Implementation of the project Risk management Register – Installation, procedures and training	Implemented project Risk management Register	Number	0	1	-	-	-	Sector for Customs Enforcement and Control with competent organizational units
		Adopted Instructions on utilization	Number	0	1	-	-	-	
		Organized trainings	Number	0	Continuously	Continuously	Continuously	-	
3.4.2	Improving risk profile with a focus on risks in the areas of excise goods, the customs value, origin, tariff, IPR, dual-use goods, drugs etc.	Total number of risk profiles	Number	79	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
		Training on risk profiling	Number	1	Continuously	Continuously	Continuously	-	
3.4.3	Development of strategic documents: Risk management Framework, Risk Register and Guidelines for Risk Analysis	MCA Risk management Framework is created	Number	0	1	Continuously	Continuously	-	Sector for Customs Enforcement and Control
		MCA Risk register is created	Number	0	1	Continuously	Continuously	-	
		MCA Guidelines for Risk Analysis are adopted	Number	1	1	Continuously	Continuously	-	
3.4.4	Development of functionalities of the SEED system and risk analysis on the data from the system	Number of realized controls, based on risk analysis in the SEED system	Number	301	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control with competent organizational units
3.4.5	Development of the Group for operational and technical affairs	Number of officers	Number	3	0	2	1	40,000€	Sector for Customs Enforcement and Control with competent organizational units

3.4.6	Strengthening of intelligence officers	Number of officers	Number	7	0	2	1	40,000€	Sector for Customs Enforcement and Control with competent organizational units
<b>SPECIFIC OBJECTIVE 3.5: Strengthening inter-agency and international cooperation and information exchange aimed at combating cross-border and international crime</b>									
Responsible person: Lidija Mijović									
3.5.1	Improvement of the inter-agency cooperation and information exchange at the national level	Number of exchanged information	Number	191	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.5.2	Improvement of cooperation and information exchange with international organizations and partnership services	Number of exchanged information	Number	151	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.5.3	Participation in joint customs operation organized by international partners	Number of joint customs operations	Number	8	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control
3.5.4	Signing the agreement on cooperation with other law enforcement authorities at the national level	Number of signed agreements	Number	10	Continuously	Continuously	Continuously	-	Sector for Customs Enforcement and Control with competent organizational units
<b>SPECIFIC OBJECTIVE 3.6: Continuous modernization and procurement of new equipment in order to strengthen the efficiency of customs controls</b>									
Responsible person: Lidija Mijović									
3.6.1	Purchase of equipment within IPA IBM project and Schengen Action Plan (SAP)	Purchased equipment	Number	According to the table of MCA	According to the table of MCA	According to the table of MCA	According to the table of MCA	Valuation given in section 5.6.4	Sector for Customs Enforcement and Control
3.6.2	Purchase of equipment within donation projects	Purchased equipment from donations	Number		Continuously	Continuously	Continuously	Valuation given in section 5.6.4	Sector for Customs Enforcement and Control

3.6.3	Purchase of equipment from MCA own resources	Purchased equipment	Number		Continuously	Continuously	Continuously	Valuation given in section 5.6.4	Sector for Customs Enforcement and Control
<b>SPECIFIC OBJECTIVE 3.7: Improvement of the system of control of prohibited and restricted goods, as well as goods infringing intellectual property rights</b>									
Responsible person: Snežana Vučković									
3.7.1	Strengthening control functions	Drafted notes/ instructions	Number	50	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Discovered irregularities	Number	5	Continuously	Continuously	Continuously	-	
		Updated lists in TARICG	Number	8	Continuously	Continuously	Continuously	-	
3.7.2	Enhanced cooperation with other state authorities and agencies	Signed Memoranda on cooperation	Number	3	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Joint meeting was held	Number	12	Continuously	Continuously	Continuously	-	
		Organised joint control	Number	17	Continuously	Continuously	Continuously	-	
3.7.3	Training of customs officers in the field of prohibitions and restrictions	Conducted training	Number	4	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
3.7.4	Implementation of the new Regulation of customs treatment of goods suspected for infringing intellectual property rights	Suspension of customs procedure on the basis of suspicion of counterfeited, or pirated goods	Number	Regulation of customs treatment of goods suspected for infringing intellectual property rights	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Final and binding verdict and decisions about the destruction of counterfeit goods	Number	Regulation of customs treatment of goods suspected for infringing intellectual property rights	Continuously	Continuously	Continuously	-	
3.7.5	Enhancing IT tools for intellectual property	Updated database for intellectual property rights in accordance with EU COPIS base	Number	Enhanced version of INES database for Intellectual Property - New INES	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units

3.7.6	Strengthening capacities for combating violations of intellectual property rights	Organized trainings for customs officers	Number	4	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
3.7.7	Cooperation with other competent authorities in the protection of intellectual property rights	Meetings were held	Number	8	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
		Report on implementation of national strategy for intellectual property rights	Number	3	Continuously	Continuously	Continuously	-	
3.7.8	Enhancing public awareness of the importance of protecting intellectual property rights	Conducted campaign / held round table / given answers to the journalists and citizens	Number	8	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs in cooperation with competent organizational units

STRATEGIC GOAL 4: Improvement of trade facilitation and enhancing partnership with the business community									
Responsible person: Snežana Vučković									
Ref. no	Activity	Performance indicator	Unit of measure (Number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 4.1: Implementation of new and improvement of existing mechanisms to facilitate trade									
Responsible person: Snežana Vučković									
4.1.1	Development of guidelines for simplified procedure on the basis of the invoice, according to the Implementing provisions to the Customs Law	Drafted instruction for import	Number	/	1			-	Sector for Customs and Legal Affairs
		Drafted instruction for export	Number	/	1			-	
4.1.2	Development of guidelines for simplified procedure on the basis of accounting record, according to the Implementing provisions to the Customs Law	Drafted instruction for import	Number				1	-	Sector for Customs and Legal Affairs
		Drafted instruction for export	Number				1	-	
4.1.3	Conducting the activities aimed at implementing AEO	Drafted guidelines	Number	/	1			-	Sector for Customs and Legal Affairs  Sector for Customs Enforcement and Control
		Drafted instruction	Number	/	1			-	
		Drafted self-evaluation questionnaire	Number	/	1			-	
		Drafted instruction for filling the self-evaluation questionnaire	Number	/	1			-	
		Organized trainings	Number	/	Continuously			-	
		Defined specification and implementation of the provisions of AEO in CIS	%	Guidelines and instructions for AEO	100%			15,000€	

4.1.4	Participation in the pilot project - Mutual recognition of AEO certificates within the CEFTA countries	A business company is chosen to participate in pilot project	Number	/	1			-	Sector for Customs and Legal Affairs
		Concluded framework agreement between customs administrations of CEFTA parties for simplified inspection, exchange of information and cooperation with trade Partnership Programmes (AEO), which will be an integral part of the CEFTA 2006 Agreement and the legal basis for mutual recognition of AEO certificates between CEFTA parties	Number	/	1			-	
		Drafted report on the results of the pilot project	Number	/	1			-	
4.1.5	Drafting instruction on treatment of postal consignments	Adopted instruction	Number	/			1	-	Sector for Customs and Legal Affairs
4.1.6	Drafting instruction on express consignments	Adopted instruction	Number	/			1	-	Sector for Customs and Legal Affairs
4.1.7	Development of instructions on placing the goods in passenger traffic	Adopted instruction	Number	/			1	-	Sector for Customs and Legal Affairs
4.1.8	Preparation for realization of project of introducing of Import Control System (ICS)	Drafted Action document	Number	/			1	-	Sector for Customs and Legal Affairs, Sector for Customs Enforcement and Control and Sector for Customs Information System and Revenue collection

**SPECIFIC OBJECTIVE 4.2: Undertaking activities to implement the New Computerised Transit System, as well as the implementation of the Common Transit Convention and the Convention on Facilitation of trade in goods**

Responsible person: Snežana Vučković

4.2.1	Implementation of the tender procedure for the project IPA 2014	Signed contract with the supplier	Number	/	3			3,300,000€ (EC- 2,970,000€ + MNE- 330,000€)	Sector for Customs and Legal Affairs
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4.2.2	Establish the organization unit for transit and organizational unit to help users	Established the organizational units	Number	Group for transit	2			-	Sector for Customs and Legal Affairs Sector for Planning and management of Human resources
		Hiring the proper number of staff in organizational units	Number	1	3	3	3	99,360 €	
4.2.3	To conduct all necessity activities for national implementation of NCTS	Initiated implementation of NCTS	%	/	20	60	100	120,000 € for CCN/CSI	Sector for Customs and Legal Affairs, Sector for Customs Enforcement and Control and Sector for Customs Information System and Revenue collection

#### SPECIFIC OBJECTIVE 4.3: Implementation of the quota management system

Responsible person: Snežana Vučković

4.3.1	Conducted activities for implementation of the quota management system	Drafted Rulebook on the management of quotas	Number	/			1	-	Sector for Customs and Legal Affairs
		Drafted note regarding the management of quotas	Number	/			1	-	
		Organized trainings	Number	/			Continuously	-	

#### SPECIFIC OBJECTIVE 4.4: Improving partnerships with the economic operators

Responsible persons: Snežana Vučković, Milan Martinović, Ranko Jovović i Lidija Mijović

4.4.1	Signing of Memoranda of Understanding with economic operators and their associations	Number of signed Memoranda	Number	5	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs Sector for Customs Enforcement and Control
4.4.2	Creating Strategy for public relations, which would include the appointment of a spokesperson for internal and external communication	Adopted MCA Strategy for public relations	Number			1		20,000€	Unit for Development

STRATEGIC GOAL 5: Management and development of human resources									
Responsible person: Ranko Jovović									
Ref. no	Activity	Performance indicator	Unit of measure (Number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 5.1: Development of Human Resources Management Strategy									
Responsible person: Ranko Jovović									
5.1.1	Analysis of the existing Strategy of Human Resource Management	Report on Analysis of the Strategy of Human Resource Management	Number	2013-2015 Strategy of Human Resource Management	2 <sup>nd</sup> quarter			-	Sector for Planning and management of Human resources
5.1.2	Adopting and implementation of the new Strategy and Action Plan	Adopted New Strategy on Human resources Management	Number	2016-2018 Business Strategy of the Customs Administration, 2013-2015 Strategy on Human resources Management	2 <sup>nd</sup> quarter			-	Sector for Planning and management of Human resources
5.1.3	Adoption of EU Competency Framework	Adopted dictionary of competencies based on EU standards	Number	EU Competency Framework	1			-	Sector for Planning and management of Human resources
		Established competencies in job descriptions	Number	EU Competency Framework		1		-	
		Developed and adjusted the application of Staff Information System in accordance with the competences	Number	EU Competency Framework			1	10,000€	
SPECIFIC OBJECTIVE 5.2: Development of a new Training strategy, based on competencies from the competency framework									
Responsible person: Ranko Jovović									
5.2.1	Analysis of the existing training strategy and training needs	Reporting on Analysis of the existing training strategy with the proposal of the necessary training	Number	Training Strategy	1			-	Sector for Planning and management of Human resources
5.2.2	Analysis of EU Competency Framework and overview the application in relation to the training needs	Report on analysis with proposed measures	Number	EU Competency Framework and Training Strategy	1			-	Sector for Planning and management of Human resources

5.2.3	Adoption and implementation of the new Strategy of training based on competencies and annual plans for professional education	Adopted new Training Strategy based on competencies	Number	EU Competency Framework, Business Strategy of the Customs Administration 2016-2018 and Training Strategy	II quarter			-	Sector for Planning and management of Human resources
5.2.4	Using of WCO KlikC Platform	Number of users of WCO KlikC Platform	Number	WCO KlikC Platform	Continuously	Continuously	Continuously	20,000€	Sector for Planning and management of Human resources
<b>SPECIFIC OBJECTIVE 5.3: Improving human resources policy and planning</b>									
Responsible person: Ranko Jovović									
5.3.1	Adoption of the new Rulebook on internal organization and systematization of jobs in the Customs Administration	New Rulebook on internal organization and systematization of jobs in the Customs Administration is established	Number	Rulebook on internal organization and systematization of jobs of Ministry of Finance, Law on Customs Service, Law on Administrative Procedure, Law on National Qualifications Framework in Montenegro and EU Competency Framework	1			-	Sector for Planning and management of Human resources
5.3.2	Planning in accordance with needs, Law on Budget, Rulebook on internal organization and systematization of jobs and Annual HR plan	Annual HR Plan for current year is adopted	Number	Rulebook on internal organization and systematization of jobs in the Customs Administration, Law on Budget and Program of accession of Montenegro to the European Union	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources

5.3.3	Improving the recruitment process in accordance with the new Law of the Customs Service and strengthening the capacity of the service	Determining and implementing ways of establishing the specificity of employment in the Customs Service	Number	Law on Customs Service	1				-	Sector for Planning and management of Human resources
		Number of decisions made on the selection of candidates to the working positions	Number	Law on Customs Service, Law on civil servants and state employees, Rulebook on internal organization and systematization	Continuously	Continuously	Continuously		-	
		The number of appeals against decisions of the selection	Number	Law on civil servants and state employees,	Continuously	Continuously	Continuously		-	
		Occupancy workplaces with competent staff	Number	Rulebook on internal organization and systematization	Continuously	Continuously	Continuously		-	
5.3.4	Improvement of the probationary period and performance evaluation	The number of officers who have successfully passed probationary period under the supervision of a mentor	Number	Law on civil servants and state employees,	Continuously	Continuously	Continuously		-	Sector for Planning and management of Human resources
SPECIFIC OBJECTIVE 5.4: Strengthening of professional development and individual performance assessment based on established competencies										
Responsible person: Ranko Jovović										
5.4.1	Improving professional training of customs officers	A report on the analysis of professional training	Number	Training Strategy, Annual Training Plan, organized trainings, Rulebook on internal organization and systematization	Continuously	Continuously	Continuously	100,000€		Sector for Planning and management of Human resources in cooperation with competent organizational units
		Reorganization of the Training Unit								
		Appointment of the training instructors								
		Expert assistance for professional training								
		Planning training needs	Number	Training Strategy, Annual Training Plan	Continuously	Continuously	Continuously			
		Number of organized general and specialized trainings	Number	Annual Training Plan	Continuously	Continuously	Continuously			
		Training evaluation	Number	Report on organized training	Continuously	Continuously	Continuously			

5.4.2	Analysis of working performance and monitoring of staff	The report on the conducted evaluation	Number	Annual evaluation of working performance of officers	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources
5.4.3	Improving the system of promotion of employees based on the achieved results and evaluation of working performance	Number of proposed and promoted officers	Number	The results of the work, annual evaluation of work	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources
<b>SPECIFIC OBJECTIVE 5.5: Improvement of motivation</b>									
Responsible person: Ranko Jovović									
5.5.1	Increasing the number of employees in the decision-making process	Number of accepted public decisions based on employee suggestions	Number	/	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources in cooperation with competent organizational units
5.5.2	Improving the system of Law on salaries, allowances and rewarding based on actual operating results	Number of assigned decisions on salaries, wages and awards for employees	Number	Decision on awarding, Law on Customs Service	Continuously	Continuously	Continuously	150,000€	Sector for Planning and management of Human resources
5.5.3	Solving housing issues	Number of solved housing issues	Number	Announcement on solving housing issues	Continuously	Continuously	Continuously	600,000€	Sector for Planning and management of Human resources
<b>SPECIFIC OBJECTIVE 5.6: Improvement of safety at work and the working environment</b>									
Responsible person: Ranko Jovović									
5.6.1	Drafting the Strategy on improvement and modernization of infrastructure and technical equipment	Adopted Strategy	Number	Business Strategy of the Customs Administration, The Law on the Protection and Health at Work	1			-	Sector for Planning and management of Human resources
5.6.2	Implementation on regulations in the area of work safety and health protection	Conducted controls on Implementation on regulations in the area of work safety and health protection	Number	The Law on the Protection and Health at Work	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources

5.6.3	Provision of working conditions harmonized with EU rules and standards	Adopted standards in terms of equipping the officers and the workplace, and the Rulebook on the official identity card, badge, official clothing, monitoring, stopping, control and search, as well as the method and conditions of carrying and use of firearms and means of coercion	Number	Law on Customs Service, Law on the Protection and Health at Work	Continuously	Continuously	Continuously	-	Sector for Planning and management of Human resources
5.6.4	Equipping and modernization of the working environment	Necessary equipment purchased in accordance with the available resources	Number	Strategy on improvement and modernization of infrastructure and technical equipment	Continuously	Continuously	Continuously	22,100,000€ (included section 3.6.1, 3.6.2 and 3.6.3)	Sector for Planning and management of Human resources

#### SPECIFIC OBJECTIVE 5.7: Development of anti-corruption policy that reflects the professional, ethical and transparent work culture

Responsible person: Ana Vuletić

5.7.1	Implementation and updating of Integrity Plan	Number of reports on realization of measures defined by Integrity Plan	Number	Law on civil servants and state employees, Integrity Plan of MCA	1	1	1	-	Unit for internal control
		Updated Integrity Plan	Number		1	1	1	-	
5.7.2	Improving preventive and repressive action in the fight against corruption	Number of promotions and controls on implementation of norms from Code of Ethics for Customs Officers and Employees	Number	Law on Customs Service, Code of Ethics for Customs Officers and Employees	Continuously	Continuously	Continuously	-	Unit for internal control in cooperation with competent organizational units
		Number of conducted Integrity tests	Number	Law on Customs Service, Rulebook on the work of the Internal Control	1	1	1	-	
		Number of investigated complaints of corruption filed by citizens, legal entities, NGOs, the media and ex officio	Number		Continuously	Continuously	Continuously	-	
		Number of initiated disciplinary and other procedures	Number		Continuously	Continuously	Continuously	-	

5.7.3	Affirmation of the Customs Service by strengthening transparency, public awareness and education of citizens	Number of conducted public campaigns, organization of round tables and other promotional activities to encourage citizens and businesses to report any form of illicit behaviour of customs officials	Number	Rulebook on the work of the Internal Control	1	1	1	30,000€	Unit for internal control
		The published information / reports and communications in the fields of education and training of customs officers, ethics, integrity and anti-corruption	Number	Rulebook on the work of the Internal Control	Continuously	Continuously	Continuously	-	

STRATEGIC GOAL 6: Development of information systems									
Responsible person: Milan Martinović									
Ref. no	Activity	Performance indicator	Unit of measure (Number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 6.1: Improvement of the organizational and administrative capacity, with clearly defined IT responsibilities									
Responsible person: Milan Martinović									
6.1.1	New organization of the Sector, with adequate staffing. Transferring the Departments for Revenue Collection and Treatment of Customs Goods, to the another sector within MCA organization	Initiated amendments of the Rulebook on internal organization and systematization	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Adopted amendments of the Rulebook on internal organization and systematization	Number	0	1	-	-	-	
		New officers are employed	Number	12	2	4	2	163,200€	
		Training of the newly employed officers	Number	0	1	1	1	15,000€	
6.1.2	Improvement of reporting. Providing appropriate technical tools and training for end users in order to enable it to create their own reports and analysis of data in the CIS which they are allowed to access	Decision made regarding improvement of the statistic reporting system. Project documentation is adopted	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection
		Provided infrastructure and licenses	Number	1	1	-	-	-	
		Installation of new tools	Number	1	1	-	-	15,000€	
		Training of the employees	Number	0	1	1	-	20,000€	
SPECIFIC OBJECTIVE 6.2: Improvement of the organizational structure of IT projects management based on TEMPO methodology and service management based on ITIL standards									
Responsible person: Milan Martinović									
6.2.1	Adoption of the methodology for managing projects based on TEMPO Methodology of DG TAXUD-a, adjusted to the conditions of MCA	Decision adopted on implementation of new methodology	Number	1	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		A target date for implementation has been set	Number	0	1	-	-	-	
		First project has been defined which will be implemented by using this methodology	Number	0	1	-	-	-	
		Training of the employees	Number	1	1	1	1	20,000€	



6.2.2	Implementation of adopted project managing methodology	Creating documents for project identification (PID) for short-term project planning	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Adopted document "Handbook of Project Management"	Number	0	1	-	-	-	
		Establishing the Committee for Programme Management	Number	0	1	-	-	-	
		Making decisions on the appointment of the Project Directors and Project Teams	Number	1	Continuously	Continuously	Continuously	-	
6.2.3	Improving the administrative capacity in the area of IT aimed to the successful conclusion of the upcoming IT projects	Adopted new system of incentives for IT staff and increasing salaries	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Adopted new system for the payment of overtime / extra work for IT employees, including flexible working hours	Number	0	Continuously	Continuously	Continuously	-	
6.2.4	Adopted IT specialist training policy	Analysis, needs assessment and training planning for IT projects	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Training of modelling business processes and additional training related to the implementation of information systems	Number	0	3	3	3	90,000€	
6.2.5	Adopting IT managing service methodology – ITIL, adjusted to the conditions in MCA	Adopting ITIL methodology for managing IT services	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Training of employees on ITIL basics and principles	Number	0	1	-	-	15,000€	
		Initiate the implementation of the ITIL methodology with the implementation of the process of Service Center	Number	0	1	-	-	10,000€	

SPECIFIC OBJECTIVE 6.3: Adoption of a proven approach and architecture for the development of new software while using the old software. Adopting RUP methodology for new software development projects									
Responsible person: Milan Martinović									
6.3.1	Adopting RUP methodology for the development of new software, adapted to the MCA	Decision made on using RUP as a methodology for future projects of software development	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Defined standards on technical documentation	Number	0	1	1	1	-	
		Training a sufficient number of employees on the principles of RUP	Number	0	1	1	1	20,000€	
6.3.2	Inclusion RUP principles in future software development projects	Procured licensed tools for process modelling, testing and bug tracking	Number	0	0	1	-	5,000€	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Preparation and maintaining a central data model and model business processes	Number	0	Continuously	Continuously	Continuously	5,000€	
		Training of employees	Number	0	1	1	1	20,000€	
SPECIFIC OBJECTIVE 6.4: Adoption of standard related to the development of new applications according to concept of service-oriented architecture (SOA)									
Responsible person: Milan Martinović									
6.4.1	Making decision on adopting SOA and its implementation on new developing projects – applications adjusted to the MCA	Decision made on adoption of SOA	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Training of employees on SOA principles	Number	0	1	1	-	9,000€	
		Developed templates of non-functional requirements of software designed to ensure compatibility of newly developed system with SOA principles	Number	0	1	1	-	-	
		Implemented templates for specification of requests for software development project	Number	0	1	1	-	-	
		Control of compliance of the newly developed system with requirements	Number	0	Continuously	Continuously	Continuously	-	

SPECIFIC OBJECTIVE 6.5: Improvement of IT security policy and establishment of a system for the management of IT security with the implementation of international standards in this field									
Responsible person: Milan Martinović									
6.5.1	Development of the IT security policy and establishment of the IT management system	Decision of the management on strong support to IT security management	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection
		Developed policy and procedures on IT security	Number	0	1	-	-	-	
		Implemented defined policy and procedures	Number	0	1	1	1	-	
		Training of the users. Ensure that the rules are known to all and that everyone understands them	Number	0	1	1	1	20,000€	
		Updated security politics and procedures	Number	0	Continuously	Continuously	Continuously	-	
SPECIFIC OBJECTIVE 6.6: Improvement of infrastructure and technical environment of the information system to achieve business objectives of the Customs service									
Responsible person: Milan Martinović									
6.6.1	Provide sufficient hardware resources for further development - Servers and Storage Systems	Prepared technical specification	Number	0	-	1	1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Realized procurement	Number	1	-	1	1	300,000€	
		Trained employees to manage the new equipment	Number	0	-	-	1	30,000€	
		Defined SLA requirements for hardware maintenance and support of existing and future server software	Number	1	1	1	1	90,000€	
6.6.2	Renew IT equipment which provides support to customs officials in their daily work - workstations, printers and laptop computers	Prepared technical specification	Number	1	1	1	1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Realized procurement	Number	350	50	200	200	350,000€	
		Defined SLA requirements for hardware maintenance and support of existing and future server software	Number	1	1	1	1	30,000€	

6.6.3	Improve and enhance the network environment	Completed project of the new network architecture with defined main and alternative (backup) lines	Number	0	-	1	-	5,000€	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Increased capacity of the main links and changed communication technology	Number	44	Continuously	Continuously	Continuously	40,000€	
		Installed new network equipment	Number	121	30	30	30	120,000€	
		Trained employees to manage the new equipment	Number	0	1	1	1	20,000 €	
		Defined SLA requirements for maintenance and deciding the level of external subcontracting	Number	1	1	1	1	30,000€	
6.6.4	Procurement of the new software licences and extension of support for existing ones	Signed contract for ORACLE support	Number	1	1	1	1	90,000€	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Signed contract for Symantec Backup Exec support	Number	1	1	1	1	5,000€	
		Signed contract for VMware support	Number	1	1	1	1	5,000€	
		Signed contract for cPanel and Cloud Linux support	Number	1	1	1	1	5,000€	
		Signed contract for Observe IT support	Number	1	1	1	1	10,000€	
		Purchased virtualization software of Desktop environment (Server + client licences)	Number	0	-	200	200	160,000€	
		Purchased new software for monitoring and administration of network and server resources	Number	0	1	1	1	30,000€	
		Purchased SSL VPN concentrator (hardware + server license + 50 client licenses)	Number	0	-	1	-	20,000€	
SPECIFIC OBJECTIVE 6.7: Creation of the preconditions for E-customs, introduction of digital signature									
Responsible person : Milan Martinović									
6.7.1	Preparations for the introduction of electronic signature	Adopted usage policy for electronic signature	Number	0	-	1	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Adopted policy on the use of electronic signatures for the purpose of automatic processing by business applications	Number	0	-	1	-	-	
		Training of the employees	Number	0	-	1	-	10,000€	

6.7.2	Creating and implementing a system for the electronic registration of participants in the customs procedures in accordance with the electronic signature	The designed centralized records of future responsibilities related to the compliance of national solutions for electronic records of participants in customs procedures (B2G, G2B)	Number	0	-	1	-	-	Sector for Customs Information System and Revenue collection
		Budget from IPA funds has been provided, technical documentation has been prepared and procurement is conducted	Number	0	-	1	-	-	
		Implemented solution	Number	0	-	-	1	450,000€	
SPECIFIC OBJECTIVE 6.8: Improvement of existing and development of new applications that will enable interoperability with relevant EU systems, in line with MCA business requirements									
Responsible person: Milan Martinović									
6.8.1	Maintaining of existing applicative solutions and their modification	Prepared Technical specification	Number	1	1	1	1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Realized procurement	Number	1	1	1	1	480,000€	
		Number of intervention on maintaining system	Number	-	Continuously	Continuously	Continuously	-	
		Number of intervention on modification of system	Number	-	Continuously	Continuously	Continuously	-	
6.8.2	Modification of existing systems solutions and their modification (Oracle components)	Technical specification has been prepared	Number	1	1	1	1	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Realized procurement	Number	1	1	1	1	90,000€	
		Number of intervention on maintaining system	Number	-	Continuously	Continuously	Continuously	-	
		Number of intervention on modification of system	Number	-	Continuously	Continuously	Continuously	-	
6.8.3	Migration of customs information system on new technologic base	Migration Plan has been made. The proposal of preforming has been made.	Number	0	1	-	-	10,000€	Sector for Customs Information System and Revenue collection
		Migration of the system software on applicative and based servers (testing and production)	Number	0	1	-	-	30,000€	
		Migration of customs applications on new versions of applicative soft wares (testing i production)	Number	0	1	1	-	200,000€	

6.8.4	The establishment of the paperless environment in customs procedures	Specifications of solutions related to the changing of applications have been prepared	Number	0	1	1	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Implemented new way of processing paperless customs procedures	Number	0	-	1	-	60,000€	
6.8.5	The revision of the simplified procedure on the basis of the bookkeeping customs clearance	Drafted technical specification of updates	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection
		Implemented in CIS	Number	0	1	-	-	30,000€	
6.8.6	Implementation of the Rulebook on SAD in CIS	Instruction and prepared additional acts are drafted which further develop the Rulebook on SAD	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Specifications for implementation of the Rulebook on SAD	Number	0	1	-	-	-	
		New provisions have been implemented in CIS	Number	0	-	1	-	250,000€	
		Trained customs officers	Number	0	-	1	-	10,000€	
		Trained business community	Number	0	-	1	-	-	
6.8.7	Electronic exchange of information on prohibited or restricted products, i.e. goods which requires the approval of the relevant government agencies for import / export / transit	Memorandum has been signed	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Technical specification has been prepared	Number	0	1	-	-	-	
		Agreement has been implemented	Number	0	1	-	-	-	
6.8.8	Abolition of manual declaration in customs offices in accordance with the efficiency of development of the Reporting module	Current model for reporting has been updated	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units

6.8.9	Improving (technical and other) mechanisms for rapid exchange of information with the Police, Administration for Prevention of Money Laundering and Terrorist Financing and other national agencies (through the IFC and other projects)	Technical specification has been prepared	Number	0	-	1	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		Procurement has been realized	Number	0	-	1	-	70,000€	
		System has been implemented	Number	0	-	1	-	-	
6.8.10	Creation of business rules	Created new and amended the existing business rules	Number	-	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs  Sector for Customs Information System and Revenue collection
6.8.11	Introduction of Document Management System (DMS)	Decision made on introduction on DMS	Number	0	1	-	-	-	Sector for Customs Information System and Revenue collection in cooperation with competent organizational units
		The analysis of the existing Document Management System	Number	0	1	-	-	-	
		Defined operating procedures and flowcharts documents	Number	0	1	-	-	-	
		DMS software has been purchased , installed and adjusted to the MCA procedures	Number	0	1	-	-	20,000€	
		Customer Training	Number	0	1	1	1	6,000€	
6.8.12	Development of the system of excise duty on a national level that will be interoperable with the EMCS system	Business case has been made and a document for Action Twinning project- II of IPA 2015 national plan for the implementation of the EMS and the Terms of Reference have been prepared	%	-	20	40	100	1,000,000 €	Sector for Customs and Legal Affairs  Sector for Customs Information System and Revenue collection
		The implementation of EMCS at national level has been initiated	%	0	20	40	100	-	

6.8.13	Preparation and development of the system of allocation of tariff quotas, as part of ITMS	Preparation	Number	-	Continuously	Continuously	Continuously	-	Sector for Customs Information System and Revenue collection
		Development	Number	-	Continuously	Continuously	Continuously	-	
		Implementation	Number	-	Continuously	Continuously	Continuously	-	Sector for Customs and Legal Affairs
6.8.14	Preparation and development of the system of binding tariff information	Preparation	Number	-	Continuously	-	-	-	Sector for Customs and Legal Affairs
		Development	Number	-	Continuously	Continuously	-	-	Sector for Customs Information System and Revenue collection
		Implementation	Number	-	Continuously	Continuously	-	-	
6.8.15	Preparation and development of application TARIC for accession to the EU	Preparation	Number	-	Continuously	-	-	-	Sector for Customs Information System and Revenue collection
		Development	Number	-	Continuously	Continuously	-	-	
		Implementation	Number	-	Continuously	Continuously	-	-	Sector for Customs and Legal Affairs
SPECIFIC OBJECTIVE 6.9: Update existing ICT strategy in accordance with the new Business strategy									
Responsible person: Milan Martinović									
6.9.1	Ensure that the strategy is updated and that meets business requirements in the most efficient way	Regular / annual update	Number	0	1	1	1	-	Sector for Customs Information System and Revenue collection



STRATEGIC GOAL 7: Strengthening international cooperation									
Responsible person: Azra Bećović									
Ref. no	Activity	Performance indicator	Unit of measure (Number or %)	The starting base	Target value			Financial assessment	Jurisdiction
					2016	2017	2018		
SPECIFIC OBJECTIVE 7.1: Coordination of activities of the Customs Administration in the process of European integration of Montenegro									
Responsible person: Azra Bećović									
7.1.1	Monitoring of activities in the process of European integration and regular reporting	Reports on MCA activities regarding the implementation of obligations under the SAA	Number	2	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units.
		Reports on MCA activities for Committee and Sub-committee for stabilization and accession	Number	2	Continuously	Continuously	Continuously	-	
		Reports on enclosures to the Annual Progress Report on Montenegro	Number	2	Continuously	Continuously	Continuously	-	
		Coordinated activities in MCA and MCA Reports to the MF and MFA associated to the obligations according to the Accession Program of Montenegro to the EU	Number	10	Continuously	Continuously	Continuously	-	
		Coordinated activities with EU Directorates (DG TAXUD,..)	Number	18	Continuously	Continuously	Continuously	-	
7.1.2	Coordination and participation in the planning and programming IPA II, TAIEX, CUSTOMS 2020	Number of coordinated activities related to MCA inputs the Sector Planning Documents within IPA II and action documents for IPA II support	Number	22	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units.
		Number of coordinated activities realized associated to the TAIEX support to MCA	Number	8	Continuously	Continuously	Continuously	-	
		Number of coordinated activities regarding the MCA activities within programme CUSTOMS 2020	Number	30	Continuously	Continuously	Continuously	150,000€ (membership fee for 2016, 2017 and 2018)	

7.1.3	Analysis of the existing bilateral agreements on customs cooperation in order to comply with the EU acquis	Number of conducted analyses and possible amendments of bilateral agreements on customs cooperation	Number	0	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration
<b>SPECIFIC OBJECTIVE 7.2: Strengthening of cooperation with the customs services of other countries in order to implement international commitments under the jurisdiction of the Customs Service</b>									
Responsible person: Azra Bećović									
7.2.1	Activities on the conclusion and preparations on ratification of the signed bilateral agreements on customs cooperation with interested countries	Number of signed bilateral agreements on customs cooperation	Number	30	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units.
		Number of letters to the MF and MFA related to the signing bilateral agreements on customs cooperation	Number	10	Continuously	Continuously	Continuously	-	
7.2.2	Organization of the bilateral and regional meetings in country and in foreign countries and activities regarding the MCA participation on regional meetings	Number of organized meetings in country and in foreign countries	Number	20	Continuously	Continuously	Continuously	30,000€	Department of international customs cooperation and EU integration in cooperation with competent organizational units.
		Number of activities regarding the MCA participation on regional meetings	Number	12	Continuously	Continuously	Continuously	-	
7.2.3	Coordinated activities on strengthening of bilateral cooperation with other customs services related to the requests for mutual administrative assistance based on signed agreements	Number of forwarded requests of customs services for mutual administrative assistance to competent sectors	Number	46	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units

### SPECIFIC OBJECTIVE 7.3: Strengthening of cooperation with international organizations and institutions

Responsible person: Azra Bećović

7.3.1	Coordination of activities in MCA related to following up WCO activities	Number of realized activities regarding the following up WCO activities, participation on WCO meetings, operations conducted by WCO and activities related to the adoption of WCO recommendations	Number	35	Continuously	Continuously	Continuously	75,000 € (membership fee for WCO)	Department of international customs cooperation and EU integration in cooperation with competent organizational units
		Number of realized workshops in cooperation of MCA and WCO	Number	4	Continuously	Continuously	Continuously	-	
7.3.2	Coordinated activities in MCA regarding the accession to the international conventions in the customs area and amendments of international conventions in the customs area that Montenegro has already accessed	Number of realized activities in MCA regarding the accession to the international conventions in the area of customs and amendments of international conventions in the area of customs that Montenegro has already accessed	Number	1	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units
7.3.3	Coordinated activities related to the support of international institutions and organizations	Number of coordinated activities regarding the WTO support	Number	2	Continuously	Continuously	Continuously	-	Department of international customs cooperation and EU integration in cooperation with competent organizational units
		Number of coordinated activities regarding the support of the World Bank	Number	2	Continuously	Continuously	Continuously	-	
		Number of coordinated activities regarding the UNODC support	Number	12	Continuously	Continuously	Continuously	-	
		Number of coordinated activities regarding the EXBS support	Number	20	Continuously	Continuously	Continuously	-	

TOTAL FINANCIAL ASSESSMENT FOR IMPLEMENTATION OF THE STRATEGY: 32,229,560 €

