



ECONOMIC PROSPERITY INITIATIVE (EPI) TRAINING NEEDS ASSESSMENT

REPORT

FINAL

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USAID ECONOMIC PROSPERITY INITIATIVE (EPI)

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DELOITTE CONSULTING LLP

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DATA

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ABSTRACT

This following is a report of the training needs assessment (TNA) conducted by the USAID-funded Economic Prosperity Initiative (EPI) at the Revenue Service (RS) of Georgia in June 2011. This report explains the approach used to conduct the TNA, outlines the qualitative and quantitative findings, discusses environmental considerations that may impact the RS's ability to implement solutions, and makes recommendations for how RS training needs might be addressed.

ABBREVIATIONS

ADDIE	Analysis, Design, Development, Implementation, and Evaluation
CBT	Computer-Based Training
CPE	Continued Professional Education
COP	Chief of Party
ELT	eLearning Training
EPI	Economic Prosperity Initiative
EU	European Union
UNDP	United Nations Development Program
FA	Finance Academy
HPT	Human Performance Technology
ICT	Information Communication Technology
ILT	Instructor-Led Training
ISD	Instructional Systems Design
IT	Information Technology
LMS	Learning Management System
MOF	Ministry of Finance
MOI	Ministry of Interior
MOU	Memorandum of Understanding
OECD	Organization for Economic Cooperation and Development
OJT	On-the-Job Training
PA	Police Academy
RS	Revenue Service
RSTAB	Revenue Service Training Advisory Board
SCIBM	South Caucasus Integrated Border Management Program
SOW	Scope of Work
IPR	Intellectual Property Right
TNA	Training Needs Assessment
TOT	Training of Trainers
TP	Training Policy
USAID	United States Agency for International Development
VAT	Value-Added Tax
VILT	Virtual Instructor-Led Training
SIGTAS	Standard Integrated Government Tax Administration System
ENPI	European Neighborhood and Partnership Instrument
ACCA	Association of Chartered Certified Accountants
WB	World Bank
HRIS	Human Resources Information Systems

WTO	World Trade Organization
ECJ	European Court of Justice
GATT	General Agreement on Tariffs and Trade

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I. EXECUTIVE SUMMARY

BACKGROUND

The overall goal of USAID's EPI is to "improve enterprise, industry, and country-level competitiveness in Georgia." To reach this goal and operationalize the three programmatic themes in its contract, EPI work is organized and managed through four operating components: Project Management and Cross-Cutting Activities Component, Agriculture Sectors Component, Nonagriculture Sectors Component and Business Enabling Environment Component (BEE). This report focuses on the EPI's BEE regarding the Tax and Customs Administration with the objective of assessing the current training and training needs to improve the RS's capacity to effectively implement tax and customs administration functions as well as to raise the skill levels of the tax and customs administration management and staff through training. The results of this report determine how EPI will work with the RS to identify needed training courses and to start building training capacity on tax and customs administration issues and administration operations. The RS currently has no training academy of its own. The RS FA was recently transferred to the MOF. The PA of the MOI is currently delivering intern courses in tax and customs for the RS. EPI will work with the RS of Georgia to identify skill gaps and core training needs per target group per course area and assist in developing appropriate curriculum for the course areas identified in this report. To understand the current knowledge and skill levels and what training is most needed, the EPI project conducted a TNA of the RS staff. This report describes the assessment process used, the findings, and the recommendations.

ASSESSMENT APPROACH

The diagnostic approach included individual and group interviews, as well as focus group discussions with RS Tax and Customs staff and an institution capacity survey. In addition, competency surveys for the key regional staff functions were prepared and administered in the areas of:

- Audit
- Tax
- Customs

A competency survey was also prepared for the headquarters personnel. However, no data was available regarding staff job descriptions and individual work plans/needs for development, as they do not currently exist in the RS. As the RS does not have any trainers or outside training providers, the PA delivers intern courses in Tax and Customs for the RS. Interviews were conducted with three instructors at the PA. The EU delivers an Integrated Border Management Program for Tax and Customs (not related to cargo but focused on travelers). This EU/UNDP project will run for one more year (2012) and is operating independent of the RS.

By using several approaches, the TNA consultant gathered qualitative and quantitative data from numerous sources and all gathered data was viewed from different perspectives and specialties: Human Resources, Human Resources development, Audit, and Tax and Customs. By analyzing the data from these perspectives, the assessment resulted in a clear indication of the types of management and training solutions needed to improve the RS.

QUALITATIVE DATA

Qualitative data was collected and analyzed for trends, similarities, and differences in stakeholder's responses. Listed below are the key qualitative data findings:

- The RS of Georgia needs to design a formal organizational strategy identifying job skill sets that are complete and up to date. Training should be linked with this organizational strategy. A training strategy with vision, focus, direction, and an action-planning document for staff development should also be drafted. The RS should identify the training needs in terms of an organizational strategic plan, performance management system, Human Resources strategic plan, staff appraisal system, and personal development plans. Skill gaps are usually identified by reviewing written job descriptions, which presents a problem, as currently they do not exist in the RS.
- There were no qualitative findings and recommendations available from previous Training Needs Analysis conducted by other donors. Previous donor projects have contributed to the training efforts/needs of the RS; however, none of those efforts were sustainable. Developed training materials and reports have disappeared. People interviewed within the RS do not seem to know where the previously developed donor materials and plans for the developed training programs are.
- There are no external training providers for the RS except courses delivered at the PA in tax and customs. The three training instructors at the PA have basic knowledge in ISD and application of the ADDIE Model for needs assessment as well as course design, development, implementation, and evaluation. The model used at the PA is premised on the ADDIE Model; however, because of frequent tax legislation changes, it is difficult to update materials/curriculum on such a frequent basis.
- There is only a brief outline of a RS strategy for 2009 — 2011. There is no operational plan or business plan.
- There is no training department or learning and development strategy with the purpose to assess and inventory current skills, determine training and development requirements, and improve/maintain employee skills and competency levels. Types of learning initiatives that should be included are classroom trainings, OJT, eLearning or distance learning, mentoring, and coaching.
- There are no fully developed Human Resources strategic objectives. Therefore, it is not possible to link learning/training programs to any strategic objective.
- There is no performance management plan, which evaluates performance expectations surrounding knowledge, skills, and abilities by level; so, there is no measure of what an employee has learned through OJT and/or formal coursework. The Performance Management Strategy should intertwine with Human Resources administration, learning, and compensation.
- Basic Human Resources functions at the RS are not in place. There are no job descriptions for each position, no implementation of a comprehensive training program with qualified career trainers, no definition of skill sets needed for each job position, no definition of training/knowledge prerequisites for each position, and no career path initiatives or formal incentive systems.
- There is no focus on key subject matter areas for training (there are occasional ad hoc trainings taking place within the RS regions).

- There are adequate training facilities available at the MOF Academy, which was built by the U.S. Embassy; however, the facility is a distance away from the RS requiring trainees to rely on public transportation or private cars to get there. Senior management expressed a concern about the travel time, which would add to the time the employee is away from his/her job. Currently, there are limited ad hoc trainings taking place in the regions and at headquarters. There is an idea to use the sixth floor of the RS building for training classrooms when needed; thus cutting the travel time to external training locations.
- Regional and headquarters employees express the need for the introduction of eLearning to provide them with access to “on-demand” training.
- The Human Resources department does not have any current records of each staff member on attendance at trainings previously provided by donors, nor does the Human Resources department have a current TP. Any existing electronic records as far as trainings an employee has completed are not up to date.
- The RS does not have written policies and procedures for selecting personnel for in-house training or international training.
- The RS management needs to increase its effort toward developing its Human Resources management, development roles, and responsibilities. The RS Human Resources department requests donor assistance in providing funding to employ a local Georgia company to assist in developing RS job descriptions.
- Operational policies and procedures are lacking at the RS providing the staff with minimal or no written guidance on how to conduct their work. There are no written manuals for staff to reference.
- Improvements are needed in formal and informal communication at all levels of the organization to keep employees apprised of any current RS changes and changes in the law. There are too many frequent organizational changes within the RS that need to be addressed.
- The RS needs to develop recruitment and gender equity policies, staff appraisal systems, staff promotion policies, and career paths.
- It is recommended that middle and senior management also receive training in international best practices and change management.

QUANTITATIVE DATA

Quantitative data was collected and analyzed for trends, similarities, and differences in stakeholder’s responses. Listed below are the key quantitative data findings:

- The quantitative findings and recommendations of the diagnostics and needs assessment of the Revenue Administration by the World Bank are still valid as of January 2010. In addition, the Fiscal Blueprint 05-Human Resources Management of the Tax Administration; Human Dynamic Consortium as of 2009 are still valid.
- Improvements are needed at the organizational and operational levels to support the RS in implementing future training.
- RS needs to strengthen several Human Resources functions at the department and management level:
 - Recruitment

- Human Resources Strategy, Planning, Policies, and Communication
 - Succession Planning
 - Performance Management
 - Human Resources Development
 - Training
 - Change Management
 - Communications
- The RS management is not fully aware of its management roles and responsibilities as the Human Resources department does not have job descriptions or individual work plans for employees. Jobs are described in the law in general terms; however, no skills sets are identified in the law.
 - All future instructors, RS and non-RS, should be familiar with and have expertise in ISD (ADDIE Model) and presentation and facilitation skills in order to maintain program quality.
 - The RS does not have a strategic plan or operational plan, which cites training or a training strategy.
 - RS employees express an urgent need to be trained on laws, changes in the laws, instructions, and amendments.
 - RS employees understand the importance of their individual competencies and acknowledge that they need training and development in a majority of them.
 - RS regional employees' top three priorities are job security, salary, and training.

Both the qualitative and quantitative data surfaced very similar key findings validating the TNA findings documented in this report.

CONSIDERATIONS

Listed below are some considerations for RS to reflect upon when discussing the merits of each recommendation listed in the recommendations section.

- To improve individual performance, senior management must address the complete performance or "work" environment.
- A permanent training department should be identified under the Human Resources department and have training-related citations listed in an RS strategic plan. The training unit should have a staff, including a Training Director, Training Manager, Training Coordinator, Training Supervisor, and dedicated full-time training instructors. A training strategic plan should be developed for the RS for the short term, medium term, and long term based on the vision, mission, and objectives of the RS.
- Equal effort should be given to building a system to provide coaching, mentoring, and OTJ for all RS staff.
- The RS should consider using the classroom training facilities at MOF Academy to deliver trainings for the RS.
- The RS should offer training via electronic classrooms (teleclassrooms or telesuites), distance learning, and/or eLearning for both regional and headquarters' staff. A

distance learning approach would make it easier for RS employees to participate in learning and gain necessary knowledge without the expense of travel. A distance learning platform would support employee professional development at a reduced cost.

- The RS should evaluate the advantages of purchasing a LMS to manage the administration, tracking, and reporting of training events or investigate using an open source LMS such as www.moodle.com.
- The Human Resources and training departments should work closely together and have common management.
- The RS should consider examining and improving its culture, which influences individual behavior, attitude, and meaning.
- The RS should develop a training and development strategy to include performance-based courses that can be designed, developed, and delivered to improve individual performance.

RECOMMENDATIONS

Listed below are the recommendations for the RS based on the qualitative and quantitative data collected during the TNA: training director, training manager, training and development officer, training coordinator, and full-time trainers.

- Training at the RS must be linked to the RS goals in order to accomplish a business strategy. The RS should seek donor assistance in developing the Human Resources department policies and procedural manuals. The fiscal blueprint of the RS Human Resources framework conducted by the EU found that there was no specific Human Resources policy and procedural manual except for the development of annual plans with reference to budget allocations.
- An RS organizational assessment should be conducted to examine human performance and systematic issues before considering any training required. Objectives for the desired outcome must be developed.
- Establish a training department under the Human Resources department at the RS. The objective of establishing this RS training department is for the RS to take an ownership role for Human Resources development.
- Applicable recommendations cited in this report and from previous donor reports regarding training that have not been implemented should be included in the future training performance improvement plan.
- The RS needs to draft a TP and strategy, which should include a comprehensive ISD policy, procedures, and forms that address all phases of the ADDIE Model.
- A comprehensive standard operations procedure manual with OTJ checklists should be built to provide all departments and their respective staff with guidelines on how to execute their RS roles, responsibilities, and tasks. Training should be conducted for management and staff as each section or policy is released.
- The future training department of the RS should build and implement a comprehensive TOT's program and requires all employees engaged in staff training to successfully pass the program. Successful completion would entail designing, developing, and delivering one program within the standards documented in RS's future TP.

- Priority should be given to any training-related items cited in any future RS strategic plans; this will allow the newly formed training department to focus on supporting the departments engaged in training along with simultaneously building organizational training capacity.
- Consideration and effort needs to be given to building a system to provide coaching, mentoring, and OTJ for all RS staff. Studies estimate that between 80% and 90% of all learning occurs outside of the classroom.
- There is dedicated and available training space at the RS's headquarters office (sixth floor, which has not been authorized for training purposes to date), the Gezi Tax and Customs clearance facility, the PA, and the MOF Academy. All facilities (excluding the sixth floor of the RS building) are adequately equipped to deliver trainings. Training classroom space in the regions has to be identified.
- Dedicated teleclassrooms or telesuites should be established for all regional locations, so that VILT and other eLearning can be conducted. This would allow the RS to reduce costs and provide local course delivery, as well as leverage their most seasoned facilitators, regardless of their location. In addition, the facilities could be used by senior management to conduct daily, weekly, or regular meetings without incurring wasteful travel time.
- A LMS should be purchased to enable RS to develop, manage, and align its workforce. Depending upon the system purchased, it would also support learning management, performance management, career management, succession management, and compensation and workforce planning. There are also open source LMSs available such as www.moodle.com.
- RS's Human Resources departments and future training department should be integrated so that their activities are appropriately synchronized in order to have joint accountability to a single senior manager or directly to the director of the RS.
- All RS staff training activity should be directly managed and supported by an integrated unit in order to ensure that all programs and other learning-related activities comply with international training standards and cohesively support the RS strategic plan (assuming one is drafted for coming years) in a properly prioritized, well-governed, accountable, and cost-efficient manner.
- Consideration should be given to evaluating, documenting, and improving RS's culture, which is influencing individual behavior, attitude, and meaning (as evidenced in the results of the competency surveys). In order for the RS to improve, all personnel (regardless of level) need to have shared values, beliefs, and assumptions for job security.
- A change management and communications plan should be prepared to manage the introduction of the training-related implementations and the respective timelines. A professional continuing education program for managers at all levels also needs to be developed encompassing international best practices, management, and leadership principles.
- A Training Advisory Board should be established with members from different departments of the RS, including senior management, as well as a representative(s) from EPI. The RSTAB has the responsibility of reviewing and approving all learning design documents for training courses prior to development and delivery.
- Full-time, dedicated, and trained in-house instructors should be permanent staff in the newly formed training department of the RS. A feedback loop should be

developed to provide continuous improvement of instruction and training. The instructors (trainers) will deliver identified trainings at headquarters, as well as in the regions.

- Managers should undertake a TNA for their staff at least once a year. Once the RS Human Resources department is fully functional, each manager should work with Human Resources to assess future training needs and propose appropriate training solutions.
- Induction trainings need to be extended in order to cover the tax and custom skills and knowledge in a more focused and detailed structure. Currently, the courses cover minimal theoretical basic knowledge.
- The RS should install the computers allocated to it by the EU for the English language lab. The EU is waiting for the RS International Board to sign off on the software it wishes to allocate for the RS. Employees could use the lab during free time to enhance English skills/knowledge. In the future, the language lab can be used to reinforce knowledge gained in English classes conducted at the RS.
- The training department of the RS should assume all responsibility for training staff. In order to be sustainable, the RS must demonstrate a 'buy-in' initiative wherein EPI participates in training trainers and guiding curriculum development, but not in delivering the courses for the RS. The trained trainers, after intensive guidance by EPI and approval of a newly formed training advisory board, would assume the responsibility of developing, implementing, and evaluating all training courses for the RS both at headquarters and in the regions.

By the end of the technical assistance provided by the EPI project, it is hopeful that the RS will have the policy and procedures to manage the Human Resources development of its staff. The goal is to support the Human Resources/training department/MOF Academy in having the necessary systems to analyze, design, develop, implement, and evaluate training. In addition, an evaluation strategy is necessary to demonstrate the value of training and how the training contributes to more effectiveness on the job and to the RS business (skill transfer from classroom to job). Technical courses and software skill courses are recommended to improve individual and organizational performance. Some outlines for proposed courses are provided in the Appendix section of this report. A training toolkit format will be provided as a separate document.

NEXT STEPS

The director of the RS of Georgia will be provided a briefing on the findings of the 2011 RS TNA along with discussing proposed recommendations and reaching agreement on the final deliverables. Following approval of the deliverables, a work plan for implementing the various deliverables will be drafted. Most importantly, it is recommended that a training advisory board be initiated to ensure quality and appropriateness of all deliverables, including the training courses.

Following the initiation and introduction of a RSTAB, the policies and procedures for the training department should be drafted and finalized to provide guidelines for management and staff on RS training protocol and standards. Furthermore, a comprehensive TOT Program should be conducted. This program will include the following courses: curriculum

development, test writing, and presentation and facilitation skills. Potential trainers would be solicited and selected from an open application and selection process from the RS staff. Any previous trainers would be encouraged to reapply if they meet the minimum qualifications standards.

Once trained, the new instructors will begin working during the curriculum development course to develop learning design documents for individual courses. The instructors will follow international standards for the development of training and will receive continuous coaching from the future RS training team. All learning design documents will be reviewed and approved by the training advisory board prior to development and delivery. The board will also review the results of all RS-produced training programs. In addition, all training-related policies and procedures will be reviewed and approved by the training advisory board prior to release.

II. APPENDICES

- A. BACKGROUND**
- B. METHODOLOGY**
- C. FINDINGS**
- D. RECOMMENDATIONS**
- E. ADDITIONAL INFORMATION**

A. BACKGROUND

Georgia is central to U.S. foreign policy objectives, and economic growth activities are key to achieving them. The four-year EPI project, which began in October 2010, is designed to improve Georgia's competitiveness in the global marketplace. EPI's goal is:

"...improve enterprise, industry, and country-level competitiveness by identifying and targeting key external and internal factors to enhance the growth rates and productivity of enterprises in the economy, thereby enhancing the economic well-being of workers in the economy."

In order to accomplish these project objectives, it was recommended to USAID that a TNA be conducted on the RS staff and training providers. The RS staff was defined as:

- Head Office Senior Management
- Regional Management
- Trainers (if any, at headquarters and regions)
- Staff

Identified key areas where EPI can assist the RS are:

- Assist the RS in developing a comprehensive training strategy
- Assist the RS Human Resources in designing and developing identified trainings
- Establish a "train the trainers" program
- Assist the RS to develop and implement subject-specific trainings

SCOPE OF WORK

In this SOW, one training advisor will, on a short-term basis, complement and assist RS personnel by:

- Reviewing the current training capacity and training needs of the RS with regard to tax and customs administration issues. The objective of this consultancy is to complete a thorough assessment of training needs to improve the RS's capacity to effectively implement Tax and Customs administration functions.
- Executing a TNA of the RS employees with regard to Tax and Customs administration as the basis for developing future training material using the ISD methodology.
- Developing a toolkit and guidelines manual on training delivery for future use by the RS.
- Utilizing surveys, focus groups, and individual interviews to gather data on the existing status of training compared to where the training status should be.
- Utilizing the HPT Model to analyze performance gaps from an individual, department, and organizational perspective to provide targeted interventions to address identified performance gaps.

- Reviewing existing courses and training interventions in terms of Tax and Customs administration.
- Comparing existing courses and training interventions (Tax and Customs) against best training practices for public servants of the relevant agency.
- Developing a RS training plan or approach to implementing training with the input and assistance of the Human Resources division of the RS.
- Guiding the RS Human Resources in developing a comprehensive multiyear training strategy and annual training programs that can be incorporated into RS strategic and operational plans (which currently do not exist but hopefully they will in the near future), in conjunction with the 'future' revenue training staff to ensure they have the ability to develop such training plans based on the ADDIE Model.
- Identifying, in conjunction with the Human Resources department head, priority training needs for organizational and career development, and other Human Resources management issues.
- Examining the feasibility of developing CBT to address appropriate RS training needs.
- Identifying next steps for establishing a sustainable training platform for the RS.
- Assisting the RS in setting up the English language lab. It was discovered during this TNA that the EU/UNDP program bought 30 computers for the RS language lab and has offered to procure the English language software as well. There was hesitancy on the RS international board to accept the software, as there was some misunderstanding about the content of the software.
- Reviewing documentation and the findings submitted by previous donors in regard to Tax and Customs administration and training.

ASSESSMENT CONSULTANTS

One consultant was engaged in conducting the TNA. Listed below is a brief summary of the consultant's expertise:

Celeste Christiansen, senior consultant, Deloitte Consulting LLP

Ms. Christiansen is an education/training professional with more than 30 years' experience and a proven track record in developing, managing, and executing education and training programs to improve individual and organizational performance. Ms. Christiansen has been involved in a wide range of education and training assignments throughout the Middle East, Africa, and Asia dealing with government and civil servants. She recently completed an 18-month assignment with a project assisting the Civil Service Commission in Afghanistan. Ms. Christiansen is a certified educator and holds a master's degree in Education/Teaching and has three Harvard Business School certifications in Leadership and Management. Ms. Christiansen is skillful at designing and delivering training activities and managing program logistics and personnel. She utilizes an ISD protocol that develops local subject matter experts into instructional designers and facilitators. The majority of her experience has been with USAID in transitioning countries, such as Afghanistan and Africa.

ASSESSMENT DATES

The data collection phase of the TNA began on Monday, May 2, 2011, and concluded on Friday, June 10, 2011.

COLLECTED REPORTS

Prior to beginning the assessment, the following documents, which were prepared prior to the project, were collected and analyzed:

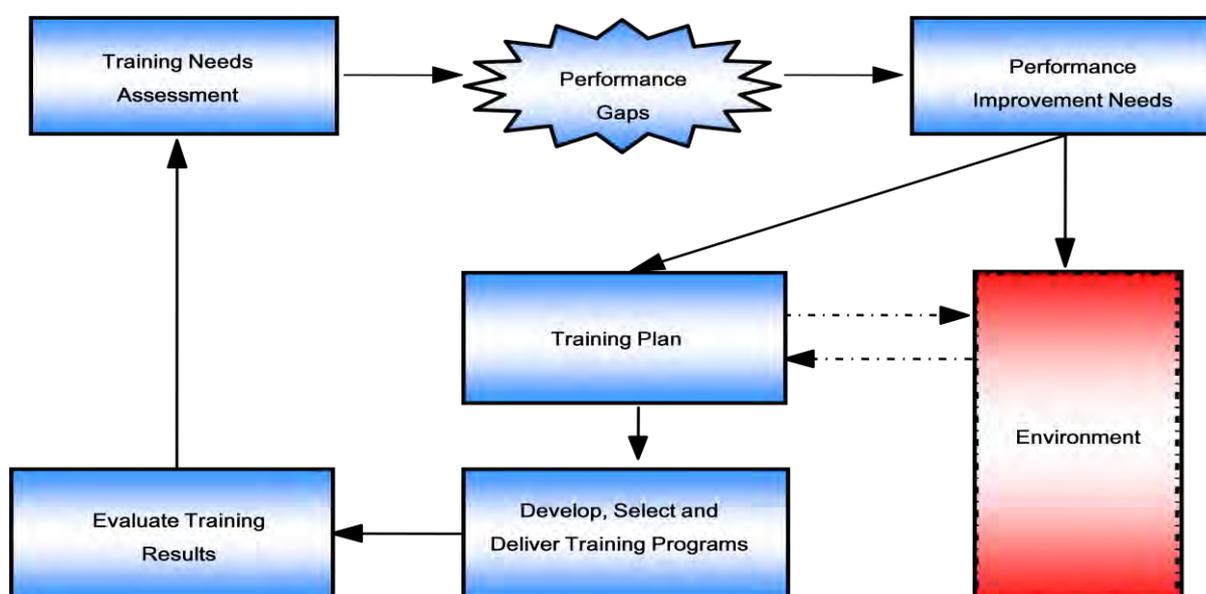
- Annex 8-list of trainings conducted at the MOF Academy; for the RS of Georgia and list of planned trainings
- Diagnostics and Needs Assessment of the Revenue Administration; Annex 2-World Bank; 2010
- ENPI Program; Support to the RS of the MOF in the Area of Tax and Customs; funded by the EU; 2010
- Approved Regulations of the Audit Department of RS; effective March 2011
- Priority Trends in Human Resources Management within the MOF of Georgia; not dated
- MOF Revenue Strategy (Tbilisi) for 2009-2011
- MOF Public Finance Management Reform Action Plan; 2010
- SCIBM Activity Delivery Report; 2010
- List of Trainings; MOF Academy (previously named RS Academy); planned to deliver; not dated
- Support to Georgia Tax Administration Report; Human Dynamics Consortium; funded by the EU; 2009
- Fiscal Blueprint 01-Overall Framework of the Tax Administration; Human Dynamics Consortium; 2009
- Fiscal Blueprint 05-Human Resources Management of the Tax Administration; Human Dynamics Consortium; 2009
- Training Manual; Human Dynamics Consortium; 2009
- Training Needs Analysis Questionnaire for Tax Department Managers; Human Dynamics Consortium; 2009
- Training Needs Analysis Questionnaire for Tax Officials; Human Dynamics Consortium; 2009
- Training Curriculum of the Theoretical Training for the Interns of the Economic Border Protection Department at the RS. This training is conducted at the PA facilities.
- Example Organigram of the MOF RS; 2011
- Georgia: Opened for Business. Georgia Business Climate Reform Final Report; USAID/Chemonics; 2009

- Fiscal Blueprint 06-Revenue Collection and Reinforcement; Human Dynamics Consortium; 2009
- Fiscal Blueprint 07-Tax Audit; Human Dynamics Consortium; 2009
- Fiscal Blueprint 09-Tax Fraud and Avoidance; Human Dynamics Consortium; 2009
- Fiscal Blueprint 10-Taxpayers Rights and Obligations; Human Dynamics Consortium; 2009
- Diagnostics and Needs Assessment of the RS; World Bank; 2010

ASSESSMENT METHODOLOGY

Deloitte uses a systematic approach, HPT, to analyze performance gaps from an individual, department, and organizational perspective and provides targeted interventions to address identified performance gaps when conducting a TNA. This approach addresses the complete performance environment of an organization as well as its performers. It is a process that focuses on the organizational and workplace environment, and recommends and implements interventions to improve department and organizational performance, as well as individual performance. This approach develops sustainable capacity rather than focusing only on the capacity of individuals who may not be able to improve their performance due to an inadequate work environment. USAID's Human and Institutional Capacity Development initiative has adapted methodologies and tools from the field of HPT to apply them to organizations operating in developing countries.

Listed below is a graphic representation of the TNA Model:



ASSESSMENT RESULTS

As a result of conducting a TNA, the performance improvement needs or the gap between the "current" and "desired" performance can be determined to build the resulting training plan to improve individual work performance. To correctly execute this step, the internal and

external environment of the targeted TNA participants must also be assessed. Collecting data on the environmental issues helps shape the final training plan, as well as identifies nontraining or management solutions. Specifically, the environmental issues must be taken into account when determining the needed courses and management solutions to improve individual and organizational performance. Explicitly, it is necessary to target training and identified systems to improve individuals and the environment in which they work to achieve lasting improvement in performance.

Once the training plan is agreed upon, the project team can move to developing, selecting, and delivering training programs. Throughout the EPI project, all programs will be evaluated on multiple levels to prove return on investment. More importantly, the various evaluations will document the improvement between current and desired performance. Furthermore, collected evaluation data will help determine adjustments to the training plan for future years.

This brief introduction has provided an overview of the assessment that was conducted under USAID's EPI project. The remaining report will address the assessment approach for the TNA along with presenting an analysis of the collected qualitative and quantitative data. It will also provide recommendations to improve individual and organizational performance, as well as citing the proposed next step

B. METHODOLOGY

To execute the TNA in accordance with HPT principles and Human and Institutional Capacity Development tools, a plan was developed to collect qualitative and quantitative data on the RS workers, work, and the workplace. Specifically, data was collected on:

- Organizational level (workplace)
- Process level (work)
- Individual performer level (worker)

The following sections contain information on the assessment tools and participants

ASSESSMENT TOOLS

The TNA consisted of a two-pronged approach to collect qualitative and quantitative data from RS. Listed below is a summary of the data collection tools used for each entity:

REVENUE SERVICE

- **Competency Surveys** – A series of competency surveys to assess the competencies (knowledge, skills, and attitudes) of RS personnel were created. The purpose of the surveys was to document the current level of competencies (knowledge, skills, and attitudes) of RS staff for core positions: Audit and Tax and Customs. In addition, a competency survey was prepared for headquarters personnel.
- **Individual Interviews** – The purpose of these meetings was to collect qualitative data from senior management and management to provide a general picture of RS. Meetings were conducted with the heads and deputy heads at RS headquarters and in the regions. Questions were asked about:
 - Past improvements
 - Department conditions
 - Department issues or constraints
 - Training resources
- **Focus Group Meetings** – The purpose of the focus group meetings was to collect qualitative data from Tax and Customs staff of the RS and regional staff to provide an operational picture of the organization. Meetings were held in a few selected regional offices capturing data from a sampling of the staff. Questions were asked about:
 - Organization condition
 - Organizational issues or constraints
 - Training resources
- **Human Resources Best Practices Assessment** – The purpose of this assessment was to collect quantitative data on the quality of the organization's Human Resources strategy, planning, policies, and communication functions.

- **Institution Capacity Survey** – The purpose of this survey was to collect qualitative and quantitative data from RS staff and provide a more detailed picture of the organization. The survey was prepared in the Georgian language.
 - Policy and procedures
 - Education, training, and career potential
 - Management and senior management
 - Communications
 - Equipment, working conditions, miscellaneous

The survey also collected qualitative data on:

- The RS staff work
 - Importance
 - Ease
 - Difficulty
 - Obstacles
- Training required
- Suggested RS improvements
- **Individual Work Plan/Needs for Development** – The RS does not have individual work plans, so it was not possible to gather and analyze previously collected staff training needs.
- **RS Organization Documents** – It is difficult to obtain an up-to-date organizational chart, as there are frequent organizational changes. Job descriptions and policy manuals do not exist. The RS Human Resources department is currently under reorganization and being staffed.

TRAINING PROVIDERS

- **Individual Interviews** – There are currently no external training providers. Interviews were conducted with three instructors who deliver basic customs and audit training to potential RS interns. The purpose of these meetings was to collect qualitative data from these trainers to provide a general picture of training and their approach to ISD. Questions were asked about:
 - Organization conditions
 - Organizational issues or constraints
 - Training resources
- **Training Provider Evaluation** – This evaluation was conducted on the PA.

ASSESSMENT PARTICIPANTS

A total of 27 individual and seven focus group meetings were conducted during the TNA. Listed below is a listing of the meetings conducted:

INDIVIDUAL MEETINGS/RS/HEADQUARTERS SENIOR MANAGEMENT

Listed below are the senior managers who were interviewed:

Name	Title	Department/Division/Office/Unit/ (Directorate)
Dimitri Baramia	Head	Human Resources-MOF
Giorgi Areshidze	First Deputy Head of Department	Audit Department
Giorgi Machavariani	Head of Tax Audit Division	Audit
Julie Kapanadze	Deputy Director	MOF Academy
Mamuka Bugadze	Head of Department	Division for Assistance (Interns)
Nino Sharashenidze	Deputy Head of Department	Customs Clearance Department
Rodion Korchilava	Head of Faculty	PA
Samson Uridia	Head of Department	International Relations Department
Sergo Nozadze	Director of MOF Academy	MOF Academy
Tamara Chipashvili	Head of Department	Human Resources Department-RS
Teimuraz Tsertsvadze	Head	Quality Control/Legal Support
Teimuraz Tsertsvadze	Head of Main Department	Main Department for Legal Issues
Vakhtang Lashkaradze	Head of Center	IT Center

The overall consensus during the meetings with senior management at headquarters is the need for staff training and strengthening the infrastructure of the RS, specifically, Human Resources. As RS departments are frequently reorganized, so it is difficult to gain stability in the operations of the organization. Basic best practice Human Resource functions, such as developed job descriptions do not currently exist. Another expressed need was subject-specific training for all departments. The RS does not have its own training facility; however, the PA delivers courses in tax and customs to RS interns, and there is potential for training courses to be delivered at the MOF Academy. Senior management also expressed a concern for the recruitment and retention of qualified employees. As government jobs pay less than private sector jobs, so it is difficult to attract and recruit new employees. The following summarizes the major concerns of the senior management personnel interviewed:

- Employing qualified staff
- Retaining staff
- Training staff in international best practices
- Strengthening the infrastructure, particularly Human Resources functions
- English language courses

It was difficult to obtain responses from the formulated questions to ask senior management at headquarters, particularly in the demographics area as there are no long-term strategic

plans, no operational plan for 2011, no business plan for 2011, and no operational international standard practice Human Resources functions (in preliminary process). Additionally, there are no job descriptions or individual work plans for 2011, as well as no training strategy. Other plans/manuals that do not exist are policy and procedure manuals (including personnel manuals), career development plans, and management/staff succession plans.

INDIVIDUAL MEETINGS/RS/REGIONAL OFFICE SENIOR MANAGEMENT

Listed below are the regional managers who were interviewed:

Regional Office	Name	Title
Gori	Guram Gotsadze	Head of Shida Kartli and Mtskheta-Mtianeta regional structural unit, Prevention Department
Gori	Nino Melikidze	Senior Officer of Gori Service Center, Taxpayer Service Department
Poti	Grigol Soselia	Head, Logistics; Customs Clearance Department; Customs Clearance Zone –Poti”
Poti	David Klimenko	Head, Service Department; Customs Clearance Zone –Poti”
Poti	Kiazo Aakhalalaia	Deputy Head, Customs Clearance Zone –Poti”
Poti	Beso Tsagurishvili	Head of Expertise and Commodities Operations Division; Customs Clearance Department; Customs Clearance Zone –Poti”
Rustavi	Gorga Mgebrishvili	Deputy Head, Prevention Department, Central Office, Tbilisi
Rustavi	Zviad Gabisonia	Head, Preventions Department Division, Kvemo Kartli Regional Structural Unit
Rustavi	Kevetan Abuladze	Head, Taxpayer Service Department, Rustavi District Division
Sarpi Checkpoint	Vako Lazarishvili	Head of Portal –Sarpi;” Economic Border Protection
Sarpi Checkpoint	Mamuka Makharadze	Head of Portal –Seaport Batumi;” Economic Border Protection

FOCUS GROUP MEETINGS

Listed below is a summary of the types of participants included in the regional focus group meetings:

Regional Office	Participants	Audit*	Tax	Customs
Batumi-Sarpi Checkpoint	9	0		9
Gori	11	0	11	
Poti	12	0		12

Regional Office	Participants	Audit*	Tax	Customs
Rustavi	10	0	10	
Total	42	0	21	21

* Audit functions are located only at headquarters

FOCUS GROUP MEETINGS/RS/HEAD OFFICE

Listed below is a summary of the types of participants included in the headquarters focus group meetings:

Headquarters	Departments	Participants
Group #1	Service Department	18
Group #2	Customs	17
Group #3	IT, Audit, Interns	12
Total		47

INDIVIDUAL MEETINGS WITH TRAINING PROVIDERS

The RS uses the facilities and trainers at the PA to conduct trainings. The RS does not have its own training academy; however, there is potential to use the MOF Academy. The MOF Academy (Orkhevi Campus) currently underwent reorganization and has adequate facilities and means to deliver courses for the RS. Meetings were conducted with other training providers outside of the RS.

Organization	Activity
EU	Provides customs training in clearance of people and cargo. These courses are part of an EU/UNDP project, which will end in Spring 2012.
PA (Ministry of Internal Affairs)	Provides customs and tax intern training for the RS. The RS pays for courses conducted on their behalf at the PA.

There are no external or internal English language providers at the RS. As this need is identified by both senior management and staff, it is recommended to establish classroom English language training at elementary and intermediate levels at the RS facilities. The EU/UNDP project procured 20 computers (December 2010); however, the lab is not operational, as the software has not been procured, yet pending the consent of the RS international bureau. This language lab would serve as English language proficiency enhancement in conjunction with classroom instruction. The international bureau will focus on obtaining the software procured by the EU/UNDP program in order to get the language lab operational within the next few months. The Human Resources department will have to develop the RS training strategy, which will define at what staff level English language classes, if any, will be provided as categorized by the Common European Framework of

Reference for Languages (CEFR). Listed below is a summary of the CEFR divisions and levels:

CEFR Level		CEFR Description	
A	Basic Speaker	A1 Breakthrough or Beginner	Can understand and use familiar everyday expressions and very basic phrases aimed at the satisfaction of needs of a concrete type. Can introduce themselves and others and can ask and answer questions about personal details, such as where he/she lives, people they know and things they have. Can interact in a simple way, provided the other person talks slowly and clearly and is prepared to help.
		A2 Waystage or Elementary	Can understand sentences and frequently used expressions related to areas of most immediate relevance (e.g., very basic personal and family information, shopping, local geography, and employment). Can communicate in simple and routine tasks requiring a simple and direct exchange of information on familiar and routine matters. Can describe in simple terms aspects of his/her background, immediate environment, and matters in areas of immediate need.
B	Independent Speaker	B1 Threshold or Preintermediate	Can understand the main points of clear standard input on familiar matters regularly encountered in work, school, leisure, etc. Can deal with most situations likely to arise whilst travelling in an area where the language is spoken. Can produce simple connected text on topics, which are familiar or of personal interest. Can describe experiences and events, dreams, hopes, and ambitions and briefly give reasons and explanations for opinions and plans.
		B2 Vantage or Intermediate	Can understand the main ideas of complex text on both concrete and abstract topics, including technical discussions in their field of specialization. Can interact with a degree of fluency and spontaneity that makes regular interaction with native speakers quite possible without strain for either party. Can produce clear, detailed text on a wide range of subjects and explain a viewpoint on a topical issue giving the advantages and disadvantages of various options.
C	Proficient Speaker	C1 Effective Operational Proficiency or Upper	Can understand a wide range of demanding, longer texts, and recognize implicit meaning. Can express themselves fluently and spontaneously without much obvious searching for expressions. Can use language flexibly and effectively for social, academic, and

CEFR Level	CEFR Description
Intermediate	professional purposes. Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organizational patterns, connectors, and cohesive devices.
C2 Mastery or Advanced	Can understand with ease virtually everything heard or read. Can summarize information from different spoken and written sources, reconstructing arguments and accounts in a coherent presentation. Can express themselves spontaneously, very fluently, and precisely, differentiating finer shades of meaning even in the most complex situations.

Only in rare cases is English fluency a job requirement to work at the RS. For example, when the RS appoints a training manager, they will need to be fluent in English to oversee the English language classes and to review and respond to donor-provided offers for foreign-provided training. In order for staff or personnel to attend study tours and/or donor-provided foreign training, they are required to read, listen, write, and speak English fluently or at a B2 level. Currently, no testing is done by the RS to verify the proposed study tour participant's level of English. The RS should begin testing all candidates for study tours and/or donor-provided training to verify their level of English.

Because of the inability of the majority of the RS to read, write, and speak English, the competency surveys were translated into Georgian and the focus group meetings were also conducted in Georgian with English translations. Interviews with senior management were generally conducted in English and/or in Georgian.

C. FINDINGS

QUALITATIVE DATA

A total of 27 meetings and seven focus groups were conducted. Listed in the following sections is a summary of the highlights of each meeting by organization along with the key findings.

Individual Meetings

SERGO NOZADZE, HEAD OF THE MOF TRAINING ACADEMY

MOF ACADEMY OF GEORGIA

The MOF Academy of Georgia (MOF Academy) was established in accordance with the April 26, 2010, decree of the President of Georgia.

Mission:

The mission of the MOF Academy is to help develop professional skills within the financial community and to guarantee competitiveness of public servants, interns, and other interested persons in the field by:

- Providing ongoing professional skills development and retraining programs in order to ensure efficient and prudent implementation of the Georgian legislation;
- Developing and implementing obligatory professional ethics training programs to ensure first-rate professionalism of civil servants of the system of MOF, as well as efficient and client-oriented administration;
- Conducting seminars concerning ongoing Tax and Customs reforms in Georgia for foreigners;
- Actively integrating the MOF Academy's standards and methods into European and international educational realm by expanding international cooperation;
- Facilitating faculty and trainee exchange and implementing targeted research projects;
- Cooperating and assisting the public sector in capacity-building processes; a wide spectrum of the society to promote their access to employment; the business sector to create favorable business-friendly environment by developing trainings and consultations on new amendments in tax legislations, Tax and Customs procedures and administration, awareness on taxpayers rights and obligations; universities and other educational institutions in organizing bilateral training programs, workshops and conferences; establishment of the effective system of internship for the further employment of graduate students in the system of the MOF Academy.

Strategic objectives of the MOF Academy are:

- To strengthen the learning capacity of public service entities;
- To promote management and organization development;

- To facilitate wider changes in both public and private, as well as other institutional sectors;
- To provide real business benefits for employers in financial services.

Target groups:

- System of the MOF;
- Public sector; business community;
- Wide spectrums of society; universities;
- Students; and
- People searching for employment

Training:

The training is organized through the MOF Academy

Major training areas in RS/MOF

List of courses:

- Call center effective service training;
- e-Budget training;
- Training on effective service;
- e-Auction;
- Retraining of Tax and Customs officers as media specialists;
- Management (organizational risk management, etc.);
- Introduction to Audit;
- Defining the Tax and Customs values and codes
- Amendments in Georgian tax legislation;
- Gambling business licensing;
- Electronic treasury;
- TOT
- Preparatory course of the MOF investigation service interns;
- Any other courses in the competence of the MOF system on Tax and Customs legislation and procedures from border-crossing up to Customs clearance and postclearance Audit procedures;
- Other training courses from different fields and areas.

Major Training Areas: Business community (for profit) – Amendments in Georgian Tax Legislation; Any other courses in the competence of the MOF system on Tax and Customs

legislation and procedures from border-crossing up to Customs clearance and postclearance Audit procedures, public finance; accounting, etc.

Trainers: Staff of the MOF system of Georgia (as trainers and subject matter experts); invited experts from outside of the MOF; lecturers from universities; international experts.

International Cooperation: Cooperation programs with World Bank; UNDP; EU; OECD; IOM; World Check; USAID; AMCHAM; WCO; INCU.

The MOF Academy does not currently deliver courses to RS employees.

JULIE KAPANADZE, DEPUTY HEAD OF THE MOF TRAINING ACADEMY

Julie Kapanadze is deputy head of the MOF Academy, a state-owned legal commercial entity. Ms. Kapanadze is quoted, “The mission of the MOF Academy is to help establish and enforce staffing policies that require training and development of professional skills whilst encouraging innovation and creativity within a legal framework. By providing ongoing retraining of tax officers, financial, budgetary, and Tax and Customs employees, and facilitating faculty and trainee exchanges, we seek to ensure efficient and prudent implementation of ongoing reforms in Georgia, whereas obligatory professional ethics (deontology) training programs ensure increased competence of civil servants, thus guaranteeing efficient and customer-friendly administration.”

The MOF Academy will work closely with donors, partner governments, and financial bodies, as well as the public sector worldwide, aiming to advance public finance and to support improvement of public services.

The Orkhevi campus buildings are modular structures built by the U.S. Embassy. The facilities are modern and well-appointed. The MOF Academy has lecture rooms, computer classrooms, a cafeteria, a library, and a hostel for 460 participants. The MOF Academy has plans to renovate an older, three-story building located next door, as well as another one-story building nearby, which will expand the campus facilities. The renovation of the one-story building will begin within one month. There are currently no trainings taking place on this Orkhevi campus. Trainings previously delivered at this academy were planned and delivered mostly on an ad hoc basis.



MOF Academy Modular Structures at Orkhevi Campus



MOF Academy Expansion and Renovation Plan of a three-story building



MOF Academy Expansion and Renovation Plan of a nearby building

INSTRUCTORS AT THE MOI POLICE ACADEMY

Interviews with three instructors at the Ministry of Interior took place on May 20, 2011. The RS uses the PA to instruct Tax and Customs interns. There are four full-time instructors and other instructors are employed on a contract basis as needed. (All outsourced trainers must take TOT training before instructing classes). All lessons are submitted for approval to the head of the RS. The RS has a system to evaluate the quality of the lectures, themes, and topics. All instructors are familiar with ISD or the ADDIE Model. The model of instruction used at the PA is premised on the ADDIE Model; however, they do not use ADDIE in the instruction of interns since the target group and the training subject is defined by the RS. The current dropout rate at the PA intern trainings in Tax and Customs is 10%. Some of the challenges the instructors encounter are frequent updates required in the curriculum content due to tax legislation changes, and the fact that some interns frequently miss classes because they are attending university classes. The PA wants a mandate that all potential interns must finish their university degrees before beginning classes at the PA in order not to miss class time to attend university classes.

- The PA instructors expressed a need for the RS to have a dedicated Web site with presentations on the changes in legislation and to keep the Web site updated on a daily basis.
- Establish an intranet connection so interns can practice lessons and extend access to Web sites for custom checkpoints.

SENIOR MANAGEMENT

Meetings were conducted with senior management. Listed below is a summary of the senior managers who were interviewed:

Name	Title	Department/Division/Office/Unit/ (Directorate)
Dimitri Baramia	Head	Human Resources-MOF
Giorgi Areshidze	First Deputy Head of Department	Audit Department
Giorgi Machavariani	Head	Audit
Julie Kapanadze	Deputy Director	MOF Academy
Mamuka Bugadze	Head of Department	Department for Assistance (Interns)
Nino Sharashenidze	Deputy Head of Department	Customs Clearance Department
Rodion Korchilava	Head of Faculty	PA
Samson Uridia	Head of Department	International Relations Department
Sergo Nozadze	Director of MOF Academy	MOF Academy
Tamara Chipashvili	Head of Department	Human Resources Department- RS
Teimuraz Tsertsvadze	Head	Quality Control/Legal Support
Teimuraz Tsertsvadze	Head of Main Department	Main Department for Legal Issues
Vakhtang Lashkaradze	Head of Center	IT Center

Senior management was consistent in stating that they have insufficient resources to execute their assigned work, and also expressed concerns about recruiting and retaining qualified staff. A majority of senior management indicated that no policies or procedures existed for the functions that they managed. All senior managers indicated that training staff was an important organizational function and that RS was not currently fully addressing staff training needs. A majority indicated that there are no plans to train anyone to succeed them in their job responsibilities in the event that a senior manager leaves their department or the organization, and there is no career path identified.

REGIONAL MANAGERS, RS

Meetings were conducted with a sampling of regional managers. Listed below is a summary of the managers who were interviewed:

Regional Office	Date	Name	Title
Gori	May 31, 2011	Guram Gotvadze	Head of Shida Kartli and Mtskheta-Mtianeta Regional structural Unit, Prevention Department

Regional Office	Date	Name	Title
Gori	May 31, 2011	Nino Melikidze	Senior Officer of Gori Service Center, Taxpayer Service Department
Poti-Customs Clearance	June 2, 2011	Grigol Soselia	Head, Logistics; Customs Clearance Department; Customs Clearance Zone -Poti"
Poti-Customs Clearance	June 2, 2011	David Klimenko	Head, Service Department; Customs Clearance Zone -Poti"
Poti-Customs Clearance	June 2, 2011	Kiazo Aakhalaia	Deputy Head, Customs Clearance Zone -Poti"
Poti-Customs Clearance	June 2, 2011	Beso Tsagurishvili	Head of Expertise and Commodities Operations Division; Customs Clearance Department; Customs Clearance Zone -Poti"
Rustavi	May 30, 2011	Gorga Mgebrishvili	Deputy Head, Prevention, Central Office, Tbilisi
Rustavi	May 30, 2011	Zviad Gabisonia	Head, Preventions Department Division, Kvemo Kartli Regional Structural Unit
Rustavi	May 30, 2011	Kevetan Abuladze	Head, Taxpayer Service Department Rustavi Service Center
Sarpi-Checkpoint	June 3, 2011	Vako Lazarishvili	Head of Portal -Sarpi;" Economic Border Protection
Sarpi-Checkpoint	June 3, 2011	Mamuka Makharadze	Head of Portal -Seaport Batumi;" Economic Border Protection

The regional managers (Rustavi and Gori) in tax services and prevention explained that some of their departments were newly structured divisions; and currently, they are not facing any major problems; however, they do request of Human Resources additional documentation of roles and responsibilities that are prescribed in regulations. Management also expressed a need to have consistent procedures and similar practices in all divisions throughout the country. Priority trainings are communication/psychology; current legal changes; and OTJ. In Poti and Sarpi Customs units, a need exists for further training of the

interns who completed the basic knowledge courses at the PA. Both Poti and Sarpi stated the employee turnover rate is low and stable. Poti managers expressed the need for valuation training courses and customer service courses. Poti Customs clearance center opened five months ago as a vehicle clearance center where all processes are electronic (one-window principle).

ISSUES OR CONSTRAINTS

Organizational

The key issues and constraints are:

- Compensation
 - Job instability and low staff salaries
 - No increase in salaries to keep up with inflation
- New Tax Laws
 - There are too many frequent changes in the laws. We are responsible for looking them up on the Internet to become aware of them.
 - Training is needed on these new laws but there are too many of them.
- Working Conditions
 - We are not paid for overtime
 - Vacation time is only five days
 - Air conditioning and heating problems
 - Too few bathrooms and not clean
- Miscellaneous
 - We need training on how to handle difficult taxpayers
 - Customer service training
 - If we do not get a salary increase and are not treated with respect, we will look for new jobs

Human Resources Management

- Performance Management
 - No formal system appraisal system
 - Our performance is appraised based on the complexity of our work and the work efficiency we demonstrate
 - No established system of bonuses. Bonuses are at the discretion of senior management
 - There are no performance evaluations
- Succession Planning
 - There are no management succession plans at headquarters or in the regions

Training

- Training
 - Too many OTJ tests
 - No system for training
- RSTraining
 - Induction training needs to be longer and cover more subject matter
 - Subject specific training needs to be ongoing
 - There should be training according to each career path
 - Too much instability in the RS to have effective trainings
- Training Selection (Overseas Training)
 - There is no transparency for selection of participants for overseas training
- Training Requests
 - International best practices
 - Financial standards
 - English
 - Tax evasions
 - Effective strategic communications

Focus Group Meetings

REGIONAL FOCUS GROUP MEETINGS

Focus group meetings were conducted with a sampling of regional offices. Listed below is a summary of the focus group meetings that were conducted:

Regional Office	Date	Participants
Batumi-Sharpi Checkpoint	June 3, 2011	9
Gori	May 31, 2011	11
Poti-Customs Clearance	June 2, 2011	12
Rustavi	May 30, 2011	10
Total		42

RS ISSUES OR CONSTRAINTS

Organizational

- Compensation
 - Salaries low
 - Last salary increase was three years ago
 - Salary should be based on competencies and performance
 - No fair compensation
- Laws
 - Laws and regulations are difficult to interpret correctly
 - Too many exams for employees to pass
- Performance Management
 - With constant employee testing and the dismissals associated with those, there is a lack of a sense of security and stability among employees.
 - Performed attestation is good but it would be better if the attestation activities were directed at increasing skills. They should be more targeted and not used as a basis for firing employees.
 - There are no job incentives.
 - Prefer to have differentiated financial bonuses as opposed to the uniform bonus amounts.
- Policy/Norms
 - **Headquarters needs to develop a strategic plan**
- **Working Conditions**
 - Overall instability and frequent changes in senior management
 - Lack of Human Resources
 - The dress code is too strict

Human Resources Management

- Job descriptions are prescribed in the law but there is confusion as to exactly what each job entails
- No career path
- Many employees are looking for new jobs

Training

- There is no dissemination of knowledge gained in trainings
- Study tour participant selection is not a transparent process
- eLearning is a possibility; however most prefer classroom instruction
- All interns need additional training
- Trainings need to be posted in advance

HEADQUARTERS FOCUS GROUP MEETINGS

The headquarters personnel were also very consistent in their responses to the standardized questions. Listed below is a summary of the key findings from the focus group meetings with RS's headquarters personnel regarding RS's organizational issues or constraints:

WORKING CONDITIONS

- Insufficient communication and information sharing.
- Job descriptions and procedures are explicitly laid out in regulations. Every department or division is required to adhere to the requirements set forth in the department-specific regulations; however, some are still confused as to what exactly they are supposed to be doing in the job.
- Safety and health policies do not exist.
- Too much testing of staff. We must take two 'knowledge' tests each year.

Human Resources Management

- Need performance evaluation standards and appraisal system
- Too much instability in the RS
- Need to strengthen incentive initiatives so employees will stay
- Not gender balanced (mostly females in the RS)
- No system for bonuses

Training

- The training Tax and Customs interns received at the PA is not enough
- The interns have received very little or no training (except on the job) after completing the practical course at the PA
- We need Business English and courses in international best practices
- In Tax and Customs, we need customer service trainings as we deal with customers every day, some of whom are very hostile

PRIORITY ISSUES AND LEVEL OF EFFECTIVENESS, EFFICIENCY, AND PRODUCTIVITY

During the regional focus group meetings, employees were encouraged to raise all the issues and challenges they were experiencing. At the end of the discussion, each office was encouraged to prioritize the issues that they wanted to see senior management address. Listed below is the summary of the results for training according to staff at the regional office:

Regional Office	Priority 1	Priority 2	Priority 3
Batumi-Sarpi	Work Schedule	Salaries/Bonus System/Merit-Based Appraisals	Promotion/Advancement
Gori	Job Insecurity/Annual	Salaries/Bonus	Training

Regional Office	Priority 1	Priority 2	Priority 3
	Leave	System	
Poti	Individual Performance Evaluation	Standardized Bonus System	Training
Rustavi	Job Insecurity	Job-Specific Trainings	Low Salaries
Priorities	Job Insecurity	Standardized Bonus System/Salaries	Training

Listed below is the summary of the results of the headquarters' offices by group:

Headquarters	Priority 1	Priority 2	Priority 3
Group #1	Salaries	Bonus System	Job Insecurity
Group #2	Salaries	Lack of Performance Evaluation Standards	Lack of Information on Current Legal Changes
Group #3	Salaries	Bonus/Award System	Frequent Organizational Changes
Priorities	Salaries	Bonus System	Job Insecurity/Organizational Changes

Salary was the biggest issue that the employees wanted to see addressed, followed by the bonus system and job instability. More importantly, employees were encouraged to determine their individual level of effectiveness, efficiency, and productivity after discussing the various challenges they had with work. Listed below is a summary of their ratings by regional office:

Regional Office	Level of Effectiveness, Efficiency, and Productivity
Batumi-Sarpi	80% - 85%
Gori	60% - 70%
Poti	80% - 85%
Rustavi	60% -- 70%
Average Level of Effectiveness, Efficiency and Productivity	70% - 77.50%

Listed below is the summary of their ratings by headquarters' group:

Headquarters	Level of Effectiveness, Efficiency, and Productivity
Group #1	80% - 90%
Group #2	80% - 90%
Group #3	70% - 80%
Average Level of Effectiveness, Efficiency, and Productivity	76% - 86.66%

Overall, the regional employees indicated that they were operating at 77.5% indicating 22.5% opportunity for improvement. The headquarters staff also indicated that they were operational at 86.66%, indicating a 13.34% opportunity for improvement. These gaps represent the need for the RS's senior management to address necessary improvements in overall performance. The major employee concern is job insecurity, which is affecting job performance. According to an article published by Krivanek, organizations will sometimes offer their employees top-notch training that has little or no effect on the participants' job performance. Management may blame the ineffectiveness of the training on the training program or on the trainer, when in fact the training effort was not the correct resolution to the problem in the first place.

Factors Affecting Employee Performance:

Ability:	The capacity to learn and perform the tasks required
Standards:	Expectation to achieve and guidelines by which to achieve them
Knowledge and Skill:	The information and expertise necessary to perform the job
Feedback:	Feedback from management that effectively communicates the status of the person's performance, based on measurable guidelines and tools
Environment:	Acceptable working conditions, such as sufficient time and equipment to perform the job effectively
Motivation:	Incentives in place that positively reinforce good performance

Instructor Meetings

Meetings were not conducted with regional instructors (Appendix 9.3), as there are no permanent staff instructors. Trainings in the regions are currently conducted on an ad hoc basis. Instructors are hired on contract basis by the RS.

RS Training Facilities

During the regional meetings, no dedicated training rooms were visited, as they did not exist. Listed below is a summary of the existing training facilities available in the regional offices:

Regional Office	Training Room	Tables/Chairs	Equipment
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Regional Office	Training Room	Tables/Chairs	Equipment
Batumi-Sarpi Checkpoint	Conference room No official training room	Table and chairs	No equipment in the room
Gori	Conference room No official training room	Tables and chairs	No equipment in the room
Poti Clearance	Conference room No official training room	Tables and chairs	No equipment no equipment in the room
Rustavi	Conference room No official training room	Tables and chairs	No equipment in the room

Of the four regional locations visited, none have dedicated training facilities. Training would take place in conference rooms. If the RS is going to provide training to its staff, resources will need to be dedicated to equip training space that can support between 20 and 24 participants and have minimal training equipment available for use (projector, screen, whiteboard, and flip chart).

TRAINING TIME

Regional managers and staff, as well as headquarters staff were consistent in stating that training be conducted during preapproved times as Audit and Tax and Customs are busy with focused tasks throughout the day and cannot take a great amount of time out of their schedules for long training venues. Therefore, it is necessary to carefully plan the trainings and work with managers for suitable dates and times. Establishing eLearning/distance learning programs would be beneficial in order to solve any job demands/training conflicts.

Institution Capacity Survey

Qualitative data along with quantitative data was collected through the institution capacity survey. Specifically, RS staff was provided with series of narrative questions (Appendix 9.4). Listed below are examples of the findings:

- Why is your work important?
 - Headquarters
 - To expand my expertise and professionalism
 - Gain valuable experience and apply knowledge in practice
 - Good working environment and working conditions
 - Have career growth and advancement opportunities
 - Gain vital experience and expertise

- Contribution to the improvement of the economic development and prosperity of Georgia
 - Regions
 - Contribution to state revenue collection and voluntary compliance
 - Career development and promotion opportunities
 - Contribute to the economic prosperity of Georgia
- What is the easiest part about your work?
 - Headquarters
 - Assigning roles and responsibilities to my employees
 - Courteous and professional interaction with my customers
 - Good working relationships
 - Processing accounting data
 - Using intranet and data collection
 - Regions
 - Inventory management
- What is the hardest part about your work?
 - Headquarters
 - Tight deadlines
 - Analyzing processed data
 - Long work hours, inflexible work schedule
 - Tariff classification
 - Head workload
 - Regions
 - Control purchase
 - Lack of public awareness concerning legislative changes
 - Night shifts
 - Challenging customers
- What obstacles prevent you from doing a better job?
 - Headquarters
 - Poor working conditions, lack of proper air conditioning and/or heating systems
 - Lack of transportation
 - Lack of human and material resources, time constraints, poor infrastructure and equipment
 - Lack of competent supervisors
 - Lack of experience
 - Regions
 - Lack of incentives

- Unfavorable working conditions
- Lack of professional development trainings
- Lack of Human Resources
- Please describe the training that you have had in the past three years.
 - Headquarters
 - Marketing trainings; one month; Young Economists Association; yes, apply to job
 - Tax Code Theory course; six weeks; PA; yes, apply to job
 - Financial Accounting; five months; yes, apply to job
 - Accounting Software; two months; yes, apply to job
 - Financial Accounting; five months; ACCA; yes, apply to job
 - Audit training; 45 days; MOF; yes, apply to job
 - TOT administered by UN
 - Leadership, Team Building and Communication Skills; one week; Women's Association –Consent;" yes, apply to job
 - Gender Issues, AIDS, and Drug Addiction; two days; Norwegian Refugee Council; yes, apply to job
 - Tax and Customs trainings; one month: RS; PA; yes, apply to job
 - Regions
 - One month training at the PA
 - Detection and Control of Radioactive Substances, Commodity Identification trainings at the U.S. Embassy
 - Customs and Passport Control; two days; U.S. Embassy in Georgia; yes, apply to job
 - Antiterrorism trainings: two days; Organization for Security and Co-operation in Europe
 - Computer Skills; two months; yes, apply to job
- What additional training would you like to have to help you better perform your job?
 - Headquarters
 - Valuation trainings
 - English language
 - Legislative Changes
 - Tariff Classification
 - Movable and immovable property valuation trainings
 - Customer Service
 - International Best Practices
 - Tax and Customs Procedures
 - Effective Communication
 - Accounting
 - Tax Frauds and Tax Evasions Risks

- Psychology courses in order to deal with difficult people
- Regions
 - Accounting and Auditing
 - Job-specific trainings
 - Conflict Management
 - Legal Changes
 - English language
 - Legal Changes
 - Human Resources Management
 - Customer Service
 - Communication skills
- If you could make one improvement at RS, what would it be?
 - Headquarters
 - Increase salaries
 - Department heads should be hired through competition
 - Ensure consistency regarding overall vision and specific instructions
 - Improve working conditions
 - Change Customs' uniforms
 - Even playing field for all employees, equal working conditions, salaries
 - Improve the management
 - Pay compensation to employees for overtime work
 - Need well-equipped laboratory for expert inspections/analysis
 - Raise the level of qualification of employees
 - Improve social insurance
 - Improve the image of the RS
 - Regions
 - Stop firing people
 - Provide more job-specific trainings to employees and raise salaries
 - Keep staff up-to-date on RS changes
 - Bonus system needed
- Is there something you would like to share about your work or workplace that isn't covered by the survey?
 - Headquarters
 - Performance appraisal system needed
 - Salaries do not correspond with level of responsibility

- Work experience is viewed as a disadvantage rather than an advantage. Experienced staff is often dismissed or replaced by young employees
 - Need performance evaluation standards
 - Inefficient communication and information sharing
- Regions
- Overall instability, frequent changes in senior management.
 - Lack of Human Resources makes our job extremely arduous.
 - Job descriptions are stated in regulations designed for every department. We are more or less informed about our job duties and responsibilities. However, it would be more helpful if we had specific job descriptions relevant to our positions.

Key Qualitative Findings

Listed below are the key qualitative findings of the TNA:

- The qualitative findings and recommendations of the fiscal blueprint 2009 for the Georgia Tax Administration #5: Human Resources management and key indicators for training are still valid.
- The future RS trainers will have to develop expertise in ISD and application of the ADDIE Model for needs assessment, as well as course design, development, delivery, and evaluation.
- The RS is responsible for its Human Resources development strategy, plan, and training. However, it doesn't have enough Human Resources staff to initiate, develop, and implement this strategy.
- Limited dedicated training facilities or equipment are present in RS's regional offices or the head office although there is a plan to use the sixth floor of the RS building as training classrooms when and if needed. As previously mentioned, there is potential of the RS using the facilities at the MOF Academy.
- Regional and headquarters employees indicated they would try eLearning if provided to them; however they prefer classroom training.
- The RS does not have current records on the training provided by previous donors for staff members.
- The RS does not have an existing training strategy or policy that outlines procedures for selecting personnel for international training opportunities. Therefore, the process is not transparent.
- RS instructors previously provided a TOT program (sponsored by other donor programs) but did not deliver training courses after their TOT training.
- RS management needs to be dedicated to developing their Human Resources management according to international best practice standards and formulate standard development roles and responsibilities.
- Operational policies and procedures are lacking at RS providing the staff with minimal to no written guidance on how to conduct their work.

- Improvements are needed in formal and informal communication at all levels of the organization to keep employees up to date on new legislation and changes in legislation. The Tax Service department is also requesting psychology courses and conflict management courses in order to deal effectively with difficult and confrontational taxpayers.

QUANTITATIVE DATA

Quantitative data was collected during the focus group meetings with RS staff. Listed below is a summary of the findings for collected quantitative data.

Diagnostic and Needs Assessment of the RS Administration

Much attention is needed to move the RS toward implementation of international best practice standards to ensure reform efforts are put properly in place and are sustainable. In January 2010, a comprehensive diagnostic and needs assessment was conducted by the WB. The qualitative recommendations in the WB report are still valid and presented in this EPI TNA report in regard to Human Resources development and training. As training is part of the Human Resources department, the WB report provides a synopsis of recommendations for both Human Resources development and training. Listed below are the key recommendations that were included in the WB report, as they are still valid:

- The RS did not provide evidence of an Human Resources strategy. There was no specific Human Resources policy and procedural manual aside from development of annual plans with reference to budget allocations.
- Technical assistance should be provided to develop Human Resources department policy and procedural manuals.
- Human Resources managers should receive training in all aspects of their responsibilities, including leadership dimensions linked to staff planning and strategic deployment.
- Training will be required in the development of annual business plans that are based on agency wide-agreed performance indicators and include forecast of future staffing needs and a strategy for meeting the requirements.
- The development of competency-based job profiles and commensurate job identification for new recruits with associated evaluation criteria needs to be addressed as a priority.
- The vacancy announcement system should be in line with a strategic Human Resource planning strategy and well-defined career streams.
- An analysis of the compensation package of RS staff needs to be undertaken to determine its adequacy to attract high-quality staff in key competencies of the RS.
- The bonus system needs to be analyzed to determine how it is being used and whether it is providing the right incentives to increase performance of agency staff.
- There is a need to develop position descriptions for each level and category of staff based on models that have been developed for revenue administrations in advanced European countries and elsewhere.

- There is a need for the Human Resources department to maintain and update position descriptions based on current and anticipated RS requirements that can be used to advertise vacancies, as well as to match ongoing agency staffing needs.
- Staff performance appraisals should be systematized with transparent evaluation criteria and include professional development options, continuing education training plans, and 360° feedback mechanisms between staff and managers.
- Managers should be trained in staff evaluation techniques and evaluated on the effectiveness of their evaluations in enhancing staff performance and career development in their area of competency.
- In 2008, a training needs analysis was done by managers and priorities agreed; however no long-term plans have ever been produced.
- Professional managerial training has not been identified as a need. Managerial training in the RS was initiated by donors but not based on selection of managers by priority or assessed need. Donors provided numerous courses on training the trainers but those trained have usually not delivered courses.
- The induction training needs special attention.
- A training strategy needs to be developed for the RS for the short, medium, and long term taking into account the expressed vision, mission, and objectives of the RS and related programs of training activities to realize them.
- A permanent training department needs to be established for the RS for Human Resources development planning of training and development of curriculum.
- Permanent well-trained pedagogical team with adequate facilities, instructional materials, and equipment should be established.
- Curricular materials need to be developed to carry out the training strategy in all competencies needed by the agency. This would include materials related to induction of professional continuing education and skills upgrading, as well as for promotion.
- A continuing education program for managers at all levels needs to be developed focusing on modern management and leadership principles, as well as managing change in revenue administrations.

FY2011 Individual Work Plans/Development Needs

There are no individual job descriptions available for employees within the RS; therefore, there are no individual work plans/development needs or analysis of data in each individual employee file.

The most frequent requests from RS staff were to provide trainings on the following topics:

- Laws, instructions, and amendments
- International best practices
- Job-specific trainings for enhanced job performance

Institution Capacity Survey

During the focus group meetings with RS staff, an Institution Capacity Survey was conducted to solicit each individual's opinions on the following topics (Appendix 9.4):

- Policy and Procedures
- Communications
- Management and Senior Management
- Education, Training, and Career Potential
- Equipment, Working Conditions, and Miscellaneous
- Customer Service

For each question, the participants used the following rating scale:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = More Disagree than Agree
- 4 = More Agree than Disagree
- 5 = Agree
- 6 = Strongly Agree

A total of 84 RS personnel took the Institution Capacity Survey. Listed below is a summary of the average Institution Capacity Survey results for both headquarters and regions:

- Regional Offices – The majority of participants were female between 25 - 29 years who had worked for RS for one to four years, had been in their present department for one to four years and possessed a university degree.
- Headquarters – The majority were female between 25 - 29 years who had worked for RS for one to four years, had been in their present department for one to four years and possessed a university degree.

The Institution Capacity Surveys were distributed prior to the focus group meeting. The focus group participants were encouraged to give honest answers given that the survey was anonymous. They were also encouraged to complete the demographic data to allow analysis of the data. A majority of participants completed the demographic data. Listed below is a summary of the average responses for all six sections of the survey for the regional and headquarters staff:

Institution Capacity Survey Sections	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
Policy and Procedures	4.54	75.72	24.88	4.28	71.32	-26.68
Communications	4.44	73.93	-26.07	4.27	71.27	-28.73

Institution Capacity Survey Sections	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
Management and Senior Management	4.70	78.35	-21.65	4.50	75.09	-24.91
Education, Training, and Career Potential	4.37	72.70	-27.18	4.09	68.46	-31.54
Equipment, Working Conditions, and Miscellaneous	4.49	74.90	-25.10	4.22	70.32	-29.68
Customer Service	4.65	77.60	-22.40	4.50	75.12	-24.88
Average Survey Score	4.53	75.53	-24.47	4.31	71.93	-28.07

Overall, the average response to the survey was 4.53 for the regional personnel and 4.31 for the headquarters personnel. Therefore, we can conclude that both audiences had approximately the same overall level of response to the institution capacity survey. However, the regional and headquarter personnel had a difference of opinion on the Equipment, Working Conditions, and Miscellaneous section as you can see from the table above. Additional and interesting discrepancies did exist on specific survey questions between the regional and headquarters offices. The following pages present a breakdown of the results and findings of the Institution Capacity Survey by section, as well as by regional and headquarters offices:

POLICY AND PROCEDURES SECTION

Listed below are the results for the Policy and Procedures section of the Institution Capacity Survey for the regional and headquarters offices and the analysis:

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
1. I have a comprehensive, up-to-date job description, which accurately reflects what I do and need to achieve.	4.46	74.40	-25.60	3.95	65.87	-34.13
2. I have formal written policy and procedures on how to conduct my daily work.	4.19	69.87	-30.13	4.26	70.93	-29.07
3. I know the expected quantity of my work and what I need to achieve for my manager to confirm that my performance is satisfactory.	4.70	78.40	-21.60	4.40	73.26	-26.74

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
4. I know the expected quality of my work and what I need to achieve for my manager to confirm that my performance is satisfactory.	4.58	76.39	-23.61	5.13	85.47	-14.53
5. I perform work in an effective, efficient, and productive manner.	5.25	87.50	-12.50	4.22	70.33	-29.67
6. I am clear about the long-term goals and objectives of my department.	4.19	69.75	-30.25	4.19	69.84	-30.16
7. I fully understand the standard of performance that is expected from me each year.	5.11	85.12	-14.88	4.83	80.56	-19.44
8. My performance is formally evaluated in a thorough way at least once a year.	4.33	72.22	-27.78	3.54	58.94	-41.06
9. I am fairly rewarded for my performance.	4.07	67.90	-32.10	4.00	66.67	-33.33
Average Score Per Section	4.54	75.72	-24.88	4.28	71.32	-28.68

The regional staff indicated they have up-to-date job descriptions (74.4%) and headquarters (65.87%) when; in fact, there are no Human Resources job descriptions. Job descriptions are set forth in the law as per what duties should be performed on the job in each position. Formal job descriptions, which include skill sets maintained and updated by the Human Resources department, do not exist.

The regional staff (69.87%) and the headquarters staff (60.93%) indicated that they need formal written policies and procedures on how to conduct their work. In fact, there are no written policies and procedures. The RS needs to build policy and procedures manuals, as well as setting, communicating, and evaluating individual performance. Specifically, the RS lacks a comprehensive standard operations procedures manual. This is also the number one way to improve individual, department, and organizational performance – having clear standards of performance, collectively setting goals, and providing accurate feedback on performance of goals.

Both the regional and headquarters staff perceptions about long-term goals of the organization and their department were almost equal. In addition, regional and headquarters staff almost equally agreed they are fairly rewarded for their performance; however during focus group meetings, the groups expressed a need for a higher salaries and a standardized bonus system, which might help improve motivation and productivity.

Throughout the TNA, a key theme that surfaced was that RS employees would be more motivated if they had job security and higher salaries. However, studies show that providing increases in salaries or other monetary rewards are at best a temporary motivator. Instead, it

is recommended that RS senior management focus on five factors to improve employee happiness and motivation:

- Respect is the fundamental right of every employee in every workplace. If employees feel they are treated with respect, they usually respond with respect and dignified actions. Part of respect is praise and feedback so people know how they are doing at work, which is lacking at RS.
- Employees want to feel as if they are members of the group. This means that they know and have access to information as quickly as anyone else in the workplace. However, knowledge is not shared equally or transparently at RS.
- Employees want to learn new skills, develop their capabilities, and grow their knowledge and careers. Making developmental opportunities available to each employee demonstrates an organization's commitment to helping them develop their careers. However, no system exists for training or developing employees and only a small select few are provided with access to overseas training opportunities.
- Employees want to have an impact on decisions that are made about their jobs. Employee involvement and employee empowerment help to create engaged employees willing to put forth their discretionary energy for the organization. However, employees are transferred or assigned to new positions without expressing their interest, input, or commitment.
- Employees want leadership. They want a sense of being on the right track going somewhere that has been defined and is important. They like being part of something bigger than themselves. Employees like to know that someone is in charge, as well as knowing how they fit into the organization's vision and mission. However, no monitoring or feedback is provided on RS's individual, operational, or strategic plans.

COMMUNICATIONS SECTION

Listed below are the results for the Communications section of the Institution Capacity Survey for the regional and headquarters offices along with some analysis:

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
10. I find the intranet a useful channel of communication within RS.	4.89	81.55	-18.45	4.70	79.26	-20.24
11. I use the RS intranet regularly to keep myself informed of news and developments relevant to me.	4.79	79.76	-20.24	4.47	74.42	-25.58
12. I receive regular briefings and verbal updates from my manager, which keep me well-informed of news and developments within RS that are relevant to me and my team.	4.79	79.76	-20.24	4.67	77.91	-22.09
13. I receive regular briefings and verbal updates from the appropriate Deputy Director, which keep me well-informed of news and developments within RS and its performance that are relevant to me and my team.	3.96	65.97	-34.03	4.19	69.84	-30.16

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
14. In the course of my work, I feel that the quality of communication between teams and functions works well and that this helps me and my team achieve our targets.	4.46	74.40	-25.60	4.29	71.43	-28.57
15. My team has regular team meetings and these are useful in keeping me up to date with our performance and other aspects of our work that are relevant to me.	4.89	81.55	-18.45	4.38	73.02	-26.98
16. The written and verbal communications I receive within RS are clear and understandable.	4.56	75.93	-24.07	4.33	72.22	-27.78
17. The written and verbal communications I receive within RS are relevant to me and to my job.	4.70	78.40	-21.60	4.53	75.58	-24.42
18. I fully understand the strategic objectives of RS and feel well-informed about our institutional performance throughout the year.	3.44	57.33	-42.67	3.57	59.52	-40.48
19. I believe that the relationships between headquarters functions/teams and outfield (regional) functions/teams generally are very productive and help RS as a whole to perform its duties effectively.	4.36	72.62	-27.38	4.10	68.29	-31.71
20. I believe that the relationships between the teams in the regional offices are positive and the coordination between them helps RS to perform well as a whole.	4.29	71.43	-28.57	4.02	67.07	-32.93
21. I am satisfied with the standard of communication within RS as a whole.	4.11	68.45	-31.55	4.00	66.67	-33.33
Average Score Per Section	4.44	73.93	-26.07	4.27	71.27	-28.73

In most cases, the headquarters staff had less satisfaction with RS communication; however, most questions were valued by headquarters and regional staff within three points of each other. The one notable exception is Question 15: *My team has regular team meetings and these are useful in keeping me up to date with our performance and other aspects of our work that are relevant to me* (headquarters 71.02% and regional 81.55%). It is recommended that the RS build and implement a change management and communication plan to support the staff in understanding the needed changes and their impact on the organization and personnel as the organization goes through the various changes that are needed to improve the organization as it strives to meet EU standards.

Finally, communications is the cornerstone of all well run organizations. Organizations that provide accurate and timely communication to all stakeholders have a greater chance of achieving their strategic and departmental goals than organizations that do not. It is critical for RS to have a communications strategy and plan to confirm that all essential information and messages are communicated in an accurate and timely fashion. Therefore, the RS needs to identify and dedicate qualified personnel to managing its communication function.

MANAGEMENT AND SENIOR MANAGEMENT SECTION

Listed below are the results for the management and senior management section of the Institution Capacity Survey for the regional and headquarters offices along with some analysis:

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
22. My achievements and my contributions are valued by my immediate supervisor.	4.64	77.38	-22.62	4.50	75.00	-25.00
23. My immediate supervisor sets and communicates clear goals with me, taking time to explain my role and the results I am responsible for.	4.75	79.17	-20.83	4.48	74.58	-25.42
24. RS values my work and my contributions.	4.33	72.22	-27.78	3.97	66.24	-33.76
25. I am fairly compensated for my work.	3.25	54.17	-45.83	3.20	53.25	-46.75
26. I am satisfied with the relationship I have with my immediate supervisor.	5.04	83.93	-16.07	5.10	85.00	-15.00
27. My immediate supervisor measures the performance of everyone on my team accurately, fairly, and consistently.	4.78	79.63	-20.37	4.48	74.58	-25.42
28. My immediate supervisor directs and assigns work to members of my team effectively, fairly, and consistently.	4.89	81.55	-18.45	4.70	78.33	-21.67
29. I feel encouraged to make suggestions to enhance the efficiency and effectiveness of my team and feel that my ideas are valued and appreciated.	4.74	79.01	-20.99	4.36	72.65	-27.35
30. I feel that I have an appropriate degree of control over my work and influence the outputs of my work.	5.11	85.12	-14.88	4.83	80.49	-19.51
31. My immediate supervisor is good at managing people.	5.15	85.90	-14.10	4.89	81.58	-18.42
32. I feel comfortable asking for help from my supervisor whenever I have a problem to solve at work.	5.36	89.29	-10.71	5.25	87.50	-12.50
33. I know what is expected of me in performing my job.	4.70	78.40	-21.60	4.59	76.42	-23.58
34. Change is well-managed within the RS.	4.33	72.22	-27.78	4.13	68.80	-31.20
35. I am treated fairly at RS.	4.54	75.60	-24.40	4.35	72.50	-27.50
36. My line manager helps me to manage the pressure I come under in my job.	5.07	84.52	-15.48	4.78	79.58	-20.42
37. I would speak highly of RS as an employer.	4.54	75.60	-24.40	4.50	75.00	-25.00

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
Average Score Per Section	4.70	78.35	-21.65	4.50	75.09	-24.91

Three key issues surfaced in this section with the regional personnel:

- Compensation – Low satisfaction with compensation
- Change Management – Change is not managed well at RS
- Fair Treatment – Employees do not perceive that they are treated fairly nor do they speak highly of the RS as an employer.

It is also interesting to note that the headquarters personnel had the same three key issues. Therefore, there is consistency in the message to senior management:

- Improve employee compensation
- Inform employees about changes to the organization and their impact on the organization and taxpayers
- Show appreciation of employees by letting them know that their work contributions are valued
- Treat all employees fairly

The RS can address employees’ concerns about change management that are actually indicative of a lack of communication. Employees need to know what changes are occurring, when they will occur, and why they are occurring, along with how they will impact the organization and them. Again, this finding emphasizes the importance of having a change management and communication plan to support the staff as RS goes through so many organizational and system changes.

The RS can address the issue of management appreciation of employees’ work and fair treatment through performance management. The RS does not have a performance management system. Specifically, management and employees are not knowledgeable about how best to complete a performance assessment and talk to each other about solid and weak performance. During the individual and focus group meetings in the regional offices, managers indicated that they do not complete employee performance evaluations. The employees indicate that they do not receive updates on their performance.

Furthermore, the selection of staff to attend foreign donor-provided training needs to be transparent to demonstrate that management is considering all employees for potential training opportunities. Specifically, opportunities should be communicated so that all employees that meet the criteria can apply for potential training opportunities.

EDUCATION, TRAINING, AND CAREER POTENTIAL SECTION

Listed below are the results for the Education, Training, and Career Potential section of the Institute Capacity Survey for the regional offices and headquarters along with some analysis:

Institution Capacity Questions	Regions	Headquarters
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	Avg.	%	GAP	Avg.	%	GAP
38. I have sufficient education that enables me to conduct my work to the required standard.	5.52	91.98	-8.02	4.70	79.84	-20.16
39. I have received sufficient training, which enables me to conduct my work to the required standard.	4.15	69.23	-30.77	3.98	66.28	-33.72
40. The training I have received has helped me to conduct my work to a better standard.	4.42	73.61	-26.39	4.19	69.84	-30.16
41. My immediate supervisor provides OTJ and development, which enables me to work to a higher standard.	4.36	71.67	-27.33	3.70	61.67	-38.33
42. I have good training opportunities to improve my skills and qualifications.	3.71	61.81	-38.19	3.57	59.52	-40.48
43. My immediate supervisor works with me to develop my professional skills.	4.38	73.08	-26.92	4.25	70.83	-29.17
44. I feel a sense of ownership for my own development and my career.	5.11	85.19	-14.81	5.02	83.72	-16.28
45. I am well-trained to carry out my duties and responsibilities.	3.67	61.11	-38.89	3.49	58.13	-41.87
46. I have satisfactory prospects for career development and promotion within RS.	4.00	66.67	-33.33	3.98	66.27	-33.73
Average Score Per Section	4.37	72.70	-27.18	4.09	68.46	-31.54

The key theme in this section is lack of classrooms, as well as OTJ. The regional and headquarters staff were consistent in indicating that insufficient training has been provided to support them in executing their daily tasks.

This performance gap for Question 41 could easily be reduced by reminding all supervisors of their responsibility to work with their staff to develop their professional skills. Headquarters had a gap of -38.33% while regional had a gap of -27.33%. It also might require training for all supervisors in management and leadership skills. As mentioned, studies show that 80% – 90% of all learning takes place on the job site. Therefore, the RS should focus on building OTJ guidelines, as well as training managers and select staff to be coaches and mentors.

EQUIPMENT, WORKING CONDITIONS, AND MISCELLANEOUS SECTION

Listed below are the results for the Equipment, Working Conditions, and Miscellaneous section of the Institution Capacity Survey for the regional and headquarters offices along with some analysis:

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
47. I have the equipment that I need to do my job properly.	4.52	75.31	24.69	4.21	70.24	-29.76

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
47. I have good working conditions.	4.37	72.84	27.16	3.77	62.79	-37.21
49. I have sufficient training to effectively, efficiently, and productively use RS's equipment.	3.69	61.54	38.46	3.38	56.35	-43.65
50. I can effectively, efficiently, and productively use the RS's computer systems and software.	5.00	83.33	16.67	4.66	77.64	-22.36
51. I am fully proficient in the use of all systems and programs (e.g., Microsoft Outlook, Excel, Word, PowerPoint, etc.), and utilize this proficiency to deliver a good standard of work performance.	4.89	81.48	18.52	5.08	84.58	-15.24
Average Score Per Section	4.49	74.90	-25.10	4.22	70.32	-29.68

It is interesting to note that the regional offices and headquarters had a difference of opinion on this section of the survey. Specifically, the regional offices average response was a 4.89 or 81.48% whereas the headquarters average response was a 5.08 or 84.58%, indicating a greater satisfaction with equipment and working conditions at headquarters. This finding was reinforced by the data collected during the focus group meetings.

CUSTOMER SERVICE SECTION

Listed below are the results for the Customer Service section of the Institution Capacity Survey for the regional offices and headquarters along with some analysis:

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
52. I receive sufficient training within RS to be able to deliver high-quality customer service internally and externally (as applicable).	3.76	62.67	37.33	3.90	65.00	-35.00
53. I understand what is expected of me in terms of the standards of service that I am expected to provide to external customers (if applicable).	5.12	85.33	14.67	4.88	81.40	-18.60
54. Within RS, I am fully aware of who my internal customers are (i.e., internal customers to whom I provide service) and the scope and standard of services that I am expected to provide (if applicable).	4.96	82.64	17.36	4.69	78.17	-21.83

Institution Capacity Questions	Regions			Headquarters		
	Avg.	%	GAP	Avg.	%	GAP
55. Within RS, I am fully aware of whom I receive customer services from and the scope and standards of service I expect to receive.	4.23	70.45	29.55	4.54	75.64	- 24.36
56. My manager places sufficient emphasis on the importance of the team providing excellent internal and external customer service.	5.08	84.62	15.38	4.90	81.75	- 18.25
57. Customer complaints are well-managed by my team.	4.85	80.77	19.23	4.98	82.93	- 17.07
58. I would speak highly about the standard of customer service that my team and I provide.	4.81	80.13	19.87	4.71	78.57	- 21.43
59. I would speak highly about the standard of customer service provided by RS.	4.71	78.46	21.53	4.55	75.79	- 24.21
60. Customer complaints are well-managed by RS.	4.58	76.28	23.72	4.64	77.38	- 22.62
61. My immediate supervisor continually encourages me to provide good internal/external customer services.	4.72	78.67	21.33	4.40	73.33	- 26.67
62. I believe that our customer service standards are well-known such that customers always know what to expect from my team and me, and therefore, have their expectations well-managed.	4.44	74.00	26.00	4.14	69.05	- 30.95
63. I believe that the standard of customer service provided to external customers is satisfactory.	4.42	73.72	26.28	4.14	69.05	- 30.95
64. I believe that the standard of internal customer service within RS is improving.	5.04	83.97	16.03	4.67	77.78	- 22.22
65. I believe that the standard of internal customer service within RS is satisfactory.	4.49	74.78	25.22	3.95	65.85	- 34.15
Average Score Per Section	4.65	77.60	- 22.40	4.50	75.12	- 24.88

Two key themes emerged from this part of the survey: training on providing internal and external customer service, and the standard of customer service provided to external customers is satisfactory. Customer service is the lifeblood of all organizations. Employees must be well-trained to provide excellent customer service to all customers, regardless if they are internal or external. Strong customer service expedites work transactions and fosters a good working environment whereas poor customer service prolongs work transactions and degrades the working environment. More importantly, studies show that each individual has a network of around 250 contacts. This is potentially a greater number given the influx of social media. Therefore, a taxpayer who has had a bad experience dealing with RS will share their bad experience with around 250 or more contacts setting the stage for potentially more poor encounters between RS and taxpayers and a reluctance deal with RS.

The RS is conscious of the importance of its image and is working on key messaging to give to taxpayers about its organization. However, equal attention should be paid to defining and implementing standards of customer service and training all staff on this important topic.

Competency Surveys

As noted earlier in the report, a survey was planned to document the level of current versus desired competencies, knowledge, and skills, for the RS staff. Specifically, competency surveys were built for the following regional positions (Appendix 9.5 – 9.7):

- Audit Inspector
- Tax Officer
- Customs Officer

In addition, a competency survey was prepared for the Headquarters Personnel (Appendix 9.8). The level of importance and current level of effectiveness for all competencies should be a 4.00 or 80%. The competency surveys were distributed prior to the end of each regional and headquarters focus group meeting. The focus group participants were encouraged to provide honest answers given that the survey was anonymous. The participants were also reminded that indicating their level of effectiveness as five out of five or 100% demonstrated that they needed no training. Participants were also encouraged to complete the demographic data to allow analysis of the data. A majority of participants completed the demographic data. The following section contains the results of the competency surveys.

CUSTOMS OFFICER-REGIONS

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Employee Satisfaction - Employee Contribution					
Workplace Interaction					
1. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	3.76	75.29	3.47	69.41	-30.59

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Workplace Involvement					
2. Participates in identifying and solving workgroup issues.	3.71	74.12	2.81	56.25	-43.75
3. Participates in activities that maintain or improve workgroup efficiency.	3.53	70.67	2.87	57.33	-42.67
4. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	3.81	76.25	3.06	61.25	-38.75
Workplace Environment					
5. Actively supports a work environment free from harassment and discrimination.	3.75	75.00	3.27	65.33	-34.67
6. Works actively to promote a cooperative working environment.	3.82	76.00	3.29	65.88	-34.12
7. Willingly shares knowledge and skills within the workplace.	3.71	74.00	3.53	70.59	-29.41
8. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	3.76	75.00	3.41	68.24	-31.76
Tax and Customs Laws - Knowledge					
Tax Laws					
9. Displays sufficient mastery of Tax and Customs laws and demonstrates an understanding of the Tax and Customs operating environment and culture.	3.65	73.00	3.24	64.71	-35.29
10. Conducts appropriate research and applies core knowledge and technical skills required to interpret and apply customs and related border laws and tariffs to resolve issues and complete assignments thoroughly, accurately, and in a timely fashion.	3.69	74.00	3.06	61.25	-38.75
Procedural Requirements and Guidelines					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
11. Demonstrates an authoritative knowledge of the applicable Tax and Customs laws in line with procedural guidelines.	3.30	66.06	3.06	61.18	-38.82
12. Initiates relevant research and analysis of sublegal acts and procedural guidelines using other applicable sources and applies Tax and Customs and other agencies' legislation and policy to determine tariff classification, valuation, and take action in cases of prohibited imports/exports.	3.81	76.25	3.00	60.00	-40.00
Tax and Customs Principles					
13. Demonstrates a satisfactory knowledge of Tax and Customs principles necessary in protecting and enhancing the interests of Georgia by managing security and community risks and by collecting specified customs and excise revenues.	3.79	75.71	2.66	57.14	-42.86
14. Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.	3.53	70.59	3.06	61.18	-38.82
15. Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case through a solid working knowledge of Tax and Customs regulations and Tax and Customs policies and procedures.	3.64	73.00	2.86	57.14	-42.86
Application of Tax and Customs Laws - Application					
16. Conducts tasks in a complete, understandable, accurate, and logical manner.	3.94	78.75	3.44	68.75	-31.25
17. Applies the Tax and Customs laws correctly.	3.88	78.00	3.38	67.50	-32.50
18. Cites authority and follows established rulings and precedents in making correct determinations and decisions.	3.88	78.00	3.31	66.25	-33.75

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
19. Determines and recommends penalty actions based on Tax and Customs laws.	3.46	69.00	3.00	60.00	-40.00
20. Interprets and applies Tax and Customs and related border laws and tariffs.	3.86	77.00	3.14	62.86	-37.14
21. Demonstrates innovative approaches in order to resolve differences in application of the Tax and Customs laws.	3.60	72.00	2.87	57.33	-42.67
22. Demonstrates the ability to work within the limits of delegated authority and exercise specified powers as defined by the Tax and Customs laws.	3.64	73.00	3.40	68.00	-32.00
Customs Public Relations					
23. Demonstrates commitment to delivering top-quality customer service and advice in a public-facing role.	3.71	74.00	3.18	63.53	-36.47
24. Provides information that is complete organized, understandable, and presented in a logical and professional manner demonstrating relationship management both internally and externally of customs.	3.71	74.00	3.06	61.18	-38.82
25. Uses clear and precise communication methods appropriate to the listener.	3.65	72.94	3.12	62.35	-37.65
26. Actively listens to and considers the taxpayer's point of view.	3.65	72.00	3.18	63.53	-36.47
27. Follows all procedures and guidelines with diligence and confidence.	3.71	74.12	3.24	64.71	-35.29
28. Pays attention to detail in order to quickly process information to understand and apply policies and procedures.	3.63	73.00	3.31	66.25	-33.75
Written Communication					
29. Produces written products or case files that are complete, organized, understandable, and presented in a logical manner even in the most complex situations.	3.46	69.00	3.29	65.71	-34.29

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
30. Demonstrates the ability to work effectively in an autonomous manner – appropriate to the level of delegated authority - in preparing written products except in complex situations where escalation to a more senior colleague may be necessary.	3.43	69.00	3.13	62.67	-37.33
31. Prepares work papers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.	3.08	61.67	3.23	64.62	-35.38
32. Demonstrates well-developed interpersonal skills with the ability to communicate effectively both verbally and in writing to wide-ranging audiences, and build and enhance successful relationships with internal and external stakeholders.	3.60	72.00	3.13	62.67	-37.33
Business Results - Quality					
Research Tools and Analytical Methods					
33. Uses appropriate analytical methods (and resources such as peers, managers, and staff or innovative techniques) to independently conduct research.	3.30	66.00	2.82	56.36	-43.64
34. Considers current Tax and Customs laws, court cases, and taxpayer's position when researching or analyzing assignments.	3.54	71.00	3.29	65.71	-34.29
35. Interprets findings independently and correctly.	3.30	66.00	3.00	60.00	-40.00
Completion of Assignments					
36. Completes assignments thoroughly, accurately, in a timely fashion, and within established guidelines.	3.69	73.75	3.06	61.25	-38.75
37. Develops issues to the extent necessary to resolve them to bring the taxpayer into compliance.	3.64	72.86	3.00	60.00	-40.00
38. Uses the appropriate report writing software for preparation of reports, including time reporting.	3.22	64.44	2.89	57.78	-42.22
39. Properly prepares all required customs and tax documents accurately and according to the law.	3.71	74.29	3.14	62.86	-37.14
Security					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
40. Adheres to computer system and document security requirements, using only authorized equipment and software.	3.75	75.00	3.44	68.75	-31.25
41. Secures sensitive documents and processed customs declarations.	3.80	76.00	3.53	70.67	-29.33
42. Safeguards Tax and Customs information to prevent unauthorized disclosure.	3.88	78.00	3.50	70.00	-30.00
43. Adheres to the policy against accessing unauthorized data, unauthorized computer programs, unauthorized computer Web sites, and all other policies regarding unauthorized access or use of official equipment.	3.53	71.00	3.14	62.86	-37.14
44. Adheres to the laws and regulations regarding disclosure of sensitive Tax and Customs-related information.	3.81	76.25	3.50	70.00	-30.00
Business Results - Efficiency					
Complete Work in a Timely Fashion					
45. Completes work assignments so that both the total time spent and the time span of the activities is commensurate with the nature and complexity of the work.	3.81	76.00	3.35	67.06	-32.94
46. Identifies issues that have significant compliance impact and manages own time efficiently, relative to the volume, complexity, and urgency of the personal and collective team workload, and seldom spends time on items of little materiality.	3.71	74.00	3.20	64.00	-36.00
47. Schedules work at the appropriate location in order to ensure maximum efficiency and productivity at all times.	3.64	73.00	2.93	58.67	-41.33
Prioritizes Work					
48. Prioritizes, plans, and schedules work in a logical and timely manner even when the workload is complex and presents conflicting demands.	3.64	73.00	3.20	64.00	-36.00
49. Efficiently plans and prioritizes own time in order to maximize case management efficiency.	3.64	73.00	3.00	60.00	-40.00
50. Follows procedures to protect government revenue in jeopardy and other special cases.	3.69	74.00	3.29	65.88	-34.12

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Gathers Information and Develops Facts					
51. Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented.	3.62	72.00	2.93	58.57	-41.43
52. Correctly interprets and adheres to applicable procedures, guidelines, and standards.	3.71	74.00	3.13	62.67	-37.33
Average Score	3.65	73.00%	3.17	63.30%	36.70%

Overall, the regional Tax and Customs officers rated the importance of competencies at 73%, which is below the preset level of 4.00 or 80%. It is important to note that **all** individual competencies were rated lower than a 4.00 or 80% indicating a need for regional heads of departments to discuss the low rated competencies and their importance. Listed below are the three lowest-rated competencies for the Tax and Customs officers that require discussion to raise awareness:

Awareness Priority	Elements	Knowledge or Skills
Priority 1 – 3.08 or 61.67%	Customs Laws; Knowledge; Written Communication Competency 31	Prepares work papers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.
Priority 2 – 3.22 or 64.44%	Business Results; Quality; Completion of Assignments Competency 38	Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.
Priority 3 – 3.30 or 66.66%	Business Results; Efficiency Tools and Analytical Methods Competency 35	Interprets findings independently and correctly.

It is also important to review the current level of effectiveness for all Customs officers' competencies. Overall, the Customs officers rated their effectiveness at 3.17 or 63.3% indicating a gap of 36.7%, which is below the preset level of effectiveness of 4.0 (80%). Based on the individual competency ratings, the top three training priorities for the Customs officers are:

Training Priority	Elements	Knowledge or Skills
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Training Priority	Elements	Knowledge or Skills
Priority 1 – 2.82% or 56.36%	Business Results; Quality; Research Tools and Analytical Methods Competency 33	Uses appropriate analytical methods (and resources such as peers, managers, and staff or innovative techniques) to independently conduct research.
Priority 2 – 2.89 or 57.78%	Business Results; Quality; Completion of Assignments Competency 38	Uses the appropriate report writing software for preparation of reports, including time reporting.
Priority 3 – 2.93 or 58.57%	Business Results; Efficiency; Gathers Information and Develops Facts Competency 51	Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented.

CUSTOMS OFFICER-HEADQUARTERS

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Employee Satisfaction - Employee Contribution					
Workplace Interaction					
1. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	3.76	75.29	3.24	64.71	-35.29
Workplace Involvement					
2. Participates in identifying and solving workgroup issues.	3.24	64.71	2.94	58.82	-41.18
3. Participates in activities that maintain or improve workgroup efficiency.	3.31	66.25	2.63	52.50	-47.50
4. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	3.18	63.53	2.76	55.29	-44.71
Workplace Environment					
5. Actively supports a work environment free from harassment and discrimination.	3.50	70.00	2.94	58.82	-41.18
6. Works actively to promote a cooperative working environment.	3.56	71.00	3.18	63.53	-36.47

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
7. Willingly shares knowledge and skills within the workplace.	4.00	80.00	3.65	72.94	-27.06
8. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	3.81	76.00	3.41	68.24	-31.76
Tax and Customs Laws - Knowledge					
Tax Laws					
9. Displays sufficient mastery of Tax and Customs laws and demonstrates an understanding of Tax and Customs operating environment and culture.	3.82	76.00	3.00	60.00	-40.00
10. Conducts appropriate research and applies core knowledge and technical skills required to interpret and apply customs and related border laws and tariffs to resolve issues and complete assignments thoroughly, accurately, and in a timely fashion.	3.76	75.00	2.82	56.74	-43.53
Procedural Requirements and Guidelines					
11. Demonstrates an authoritative knowledge of the applicable Tax and Customs laws in line with procedural guidelines.	3.46	69.12	3.12	62.35	-37.65
12. Initiates relevant research and analysis of sublegal acts and procedural guidelines using other applicable sources and applies Tax and Customs and other agencies' legislation and policy to determine tariff classification, valuation, and takes action in cases of prohibited imports/exports.	3.63	72.50	3.18	63.35	-36.47
Tax and Customs Principles					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
13. Demonstrates a satisfactory knowledge of Tax and Customs principles necessary in protecting and enhancing the interests of Georgia by managing security and community risks and by collecting specified Tax and Customs and excise revenues.	3.88	77.65	3.25	65.00	-35.00
14. Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.	3.82	76.47	3.00	60.00	-40.00
15. Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case through a solid, working knowledge of Tax and Customs regulations and Tax and Customs policies and procedures.	4.00	80.00	3.25	65.00	-35.00
Application of Tax and Customs Laws - Application					
16. Conducts tasks in a complete, understandable, accurate, and logical manner.	3.88	77.65	3.71	74.12	-25.88
17. Applies the Tax and Customs laws correctly.	3.94	79.00	3.53	70.59	-29.41
18. Cites authority and follows established rulings and precedents in making correct determinations and decisions.	3.71	74.00	3.24	64.71	-35.29
19. Determines and recommends penalty actions based on Tax and Customs laws.	3.53	71.00	3.13	62.50	-37.50
20. Interprets and applies Tax and Customs and related border laws and tariffs.	3.76	75.00	3.53	70.59	-29.41
21. Demonstrates innovative approaches in order to resolve differences in application of the Tax and Customs laws.	3.40	68.00	2.81	56.25	-43.75
22. Demonstrates the ability to work within the limits of delegated authority and exercise specified powers as defined by Tax and Customs laws.	3.36	67.00	3.00	60.00	-40.00

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Customs Public Relations					
23. Demonstrates commitment to delivering top-quality customer service and advice in a public-facing role.	3.82	76.00	3.71	74.12	-25.88
24. Provides information that is complete, understandable, and is presented in a logical and professional manner demonstrating relationship management both internally and externally of customs.	3.88	78.00	3.47	69.41	-30.59
25. Uses clear and precise communication methods appropriate to the listener.	3.82	76.47	3.53	70.59	-29.41
26. Actively listens to and considers the taxpayer's point of view.	3.65	73.00	3.31	66.25	-33.75
27. Follows all procedures and guidelines with diligence and confidence.	3.76	75.29	3.29	65.88	-34.12
28. Pays attention to detail in order to quickly process information to understand and apply policies and procedures.	3.82	76.00	3.53	70.59	-29.41
Written Communication					
29. Produces written products or case files that are complete, organized, understandable, and presented in a logical manner even in the most complex situations.	3.88	78.00	3.35	67.06	-32.94
30. Demonstrates the ability to work effectively in an autonomous manner – appropriate to the level of delegated authority - in preparing written products except in complex situations where escalation to a more senior colleague may be necessary.	3.76	75	3.41	68.24	-31.76
31. Prepares workpapers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.	3.69	73.75	3.24	64.71	-35.29
32. Demonstrates well-developed interpersonal skills with the ability to communicate effectively both verbally and in writing to wide-ranging audiences, and build and enhance successful relationships with internal and external stakeholders.	3.76	75.29	3.56	71.25	-28.75
Business Results - Quality					
Research Tools and Analytical Methods					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
33. Uses appropriate analytical methods (and resources, such as peers, managers, and staff or innovative techniques) to independently conduct research.	3.73	74.67	2.93	58.57	-41.43
34. Considers current Tax and Customs laws, court cases, and taxpayer's position when researching or analyzing assignments.	3.75	75.00	3.00	60.00	-40.00
35. Interprets findings independently and correctly.	3.56	71.00	3.08	61.67	-38.33
Completion of Assignments					
36. Completes assignments thoroughly, accurately, in a timely fashion, and within established guidelines.	3.88	77.50	3.38	67.50	-32.50
37. Develops issues to the extent necessary to resolve them to bring the taxpayer into compliance.	3.75	75.40	3.06	61.18	-38.82
38. Uses the appropriate report writing software for preparation of reports, including time reporting.	3.40	68.00	2.67	53.33	-46.67
39. Properly prepares all required customs and tax documents accurately and according to the law.	3.94	78.75	3.47	69.41	-30.59
Security					
40. Adheres to computer system and document security requirements, using only authorized equipment and software.	3.82	76.47	3.71	74.12	-25.88
41. Secures sensitive documents and processed customs declarations.	3.82	76.47	3.82	76.47	-25.53
42. Safeguards Tax and Customs information to prevent unauthorized disclosure.	3.76	75.00	3.82	76.47	-23.53
43. Adheres to the policy against accessing unauthorized data, unauthorized computer programs, unauthorized computer Web sites, and all other policies regarding unauthorized access or use of official equipment.	3.67	73.00	3.69	73.75	-26.25
44. Adheres to the laws and regulations regarding disclosure of sensitive Tax and Customs-related information.	3.79	75.71	3.88	77.50	-22.50
Business Results - Efficiency					
Complete Work in a Timely Fashion					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
45. Completes work assignments so that both the total time spent and the time span of the activities is commensurate with the nature and complexity of the work.	3.69	74.00	3.41	68.24	-31.76
46. Identifies issues that have significant compliance impact and manages own time efficiently, relative to the volume, complexity, and urgency of the personal and collective team workload and seldom spends time on items of little materiality.	3.69	74.00	3.24	64.71	-35.29
47. Schedules work at the appropriate location in order to ensure maximum efficiency and productivity at all times.	3.85	77.00	3.40	68.00	-32.00
Prioritizes Work					
48. Prioritizes, plans, and schedules work in a logical and timely manner even when workload is complex and presents conflicting demands.	3.47	69.00	3.49	68.75	-31.25
49. Efficiently plans and prioritizes own time in order to maximize case management efficiency.	3.53	71.00	3.53	70.59	-29.41
50. Follows procedures to protect government revenue in jeopardy and other special cases.	3.71	74.00	3.47	69.41	-30.59
Gathers Information and Develops Facts					
51. Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented.	3.65	73.00	3.00	60.00	-40.00
52. Correctly interprets and adheres to applicable procedures, guidelines, and standards.	3.76	75.00	3.29	65.88	-34.12
Average Score	3.67	73.00%	3.20	64.09%	-35.91%

Overall, the Customs officers rated the importance of their competencies at 73%, which is below the preset level of 4.00 or 80%. Only two competencies were rated at 4.00 or 80% (Competency #7 and #15) indicating a need for department heads to discuss the low-rated competencies and their importance. Listed below are the three lowest-rated competencies for the Customs officers that require discussion to raise awareness:

Awareness Priority	Elements	Knowledge or Skills
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Priority 1 – 3.18 or 63.53%	Employee Satisfaction; Workplace Involvement Competency 4	Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.
Priority 2 – 3.36 or 67.00%	Customs Laws: Knowledge; Application of Tax and Customs Laws Competency 22	Demonstrates the ability to work within the limits of delegated authority and exercise specified powers as defined by the customs laws.
Priority 3 – 3.46 or 69.12%	Customs Laws: Knowledge; Procedural Requirements and Guidelines Competency 11	Demonstrates an authoritative knowledge of the applicable customs laws in line with procedural guidelines.

It is also important to review the current level of effectiveness for all Customs officer competencies. Overall, the Customs officers rated their effectiveness at a 3.20 or 64.09% indicating a gap of 35.91%, which is below the preset level of effectiveness. No competencies were rated above 4.00 or 80%. Based on the individual competency ratings, the top three training priorities for the Audit Inspectors are:

Training Priority	Elements	Knowledge or Skills
Priority 1 – 2.63% or 55.29%	Employee Satisfaction; Workplace Involvement Competency 3	Participates in activities that maintain or improve workgroup efficiency.
Priority 2 – 2.67 or 53.33%	Business Results; Quality; Completion of Assignments Competency 38	Uses the appropriate report writing software for preparation of reports, including time reporting.
Priority 3 – 2.76 or 55.29%	Employee Satisfaction; Workplace Involvement Competency 4	Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.

TAX OFFICER

Listed below are the results for the Tax Officer Competency Survey for the regional offices along with some analysis:

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Employee Satisfaction - Employee Contribution					
Workplace Interaction					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
1. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	3.84	76.84	3.71	74.29	-25.71
Workplace Involvement					
2. Participates in identifying and solving workgroup issues.	3.53	70.59	3.40	68.00	-32.00
3. Participates in activities that maintain or improve workgroup efficiency.	3.22	64.44	3.35	67.00	-33.00
4. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	3.58	71.58	3.52	70.48	-29.52
Workplace Environment					
5. Actively supports a work environment free from harassment and discrimination.	3.63	72.63	3.55	71.00	-29.00
6. Works actively to promote a cooperative working environment.	3.44	68.87	3.25	65.00	-35.00
7. Willingly shares knowledge and skills within the workplace.	3.53	70.53	3.71	74.29	-25.71
8. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	3.58	71.58	3.86	77.14	-22.86
Taxpayer Satisfaction - Knowledge					
Taxpayer Rights					
9. Educates the taxpayer of their rights throughout the collection process.	3.84	76.84	3.62	72.38	-27.62
10. Ensures that the taxpayer's rights are observed and protected throughout the collection process.	3.72	74.44	3.65	73.00	-27.00
11. Protects the confidentiality of taxpayer returns and case-related information.	3.89	77.78	3.90	78.00	-22.00
12. Accurately explains the collection process throughout the case progression.	3.75	75.00	3.67	73.33	-26.67
Case Analysis					
13. Properly analyzes the case file and other necessary data to work toward efficient case resolution in a thorough and timely fashion.	3,78	75.56	3.62	72.38	-27.62

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
14. Analyzes financial information appropriately in order to ensure effective case resolution.	3.56	71.25	3.53	70.53	-29.47
15. Demonstrates the ability to recognize difficult or unusual issues and proceeds toward proper case resolution by utilizing a wide range of investigative and/or analytical techniques as appropriate.	3.44	68.75	3.45	69.00	-31.00
Protection of Public Interest					
16. Uses appropriate enforcement action(s) to resolve the case.	4.08	81.54	3.75	75.00	-25.00
17. Timely records tax liens in accordance with procedures.	3.73	74.55	3.45	69.09	-30.91
18. Demonstrates appropriate balance between the need to protect taxpayer's rights with recognition of the impact of enforcement decisions on all stakeholders.	3.62	72.31	3.46	69.23	-30.77
Taxpayer Satisfaction - Application					
Responsive, Courteous Service					
19. Responds to customer requests or concerns with courtesy, professionalism, and impartiality while balancing a workload with competing priorities.	3.89	77.78	3.76	75.24	-24.76
20. Establishes and maintains cooperative relationships at all times in order to expedite issue resolution.	3.56	71.11	3.65	73.00	-27.00
21. Demonstrates a positive professional courteous behavior in the course of serving the public.	3.89	77.78	3.84	76.84	-23.16
22. Explains taxpayer options (i.e., full payment, submit declaration, installment payments, etc.) in a straightforward, professional, and courteous fashion.	3.94	78.82	3.82	76.47	-23.53
23. Demonstrates the ability to work efficiently and effectively in an autonomous manner, appropriate to the level of delegated authority, with minimum supervision.	3.89	77.78	3.57	71.43	-28.57
Communication					
24. Communicates taxpayer's legal obligations, responsibilities, and the consequences for failure to comply.	3.95	78.95	3.76	75.24	-24.76

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
25. Employs effective listening skills and probing techniques to minimize misunderstandings and facilitate effective case resolution.	3.89	77.28	3.79	75.79	-24.21
26. Prepares written communications of a high standard (i.e., that are accurate, professional, and well-structured).	3.89	77.78	3.68	73.68	-26.32
27. Provides information – whether verbally or in writing - that is complete, understandable, and is presented in a logical and professional manner.	3.75	75.00	3.50	70.00	-30.00
28. Uses clear and precise communication methods appropriate to the taxpayer or recipient.	3.88	77.65	3.68	73.68	-26.32
Compliance					
29. Conducts full compliance checks on all cases.	3.73	74.55	3.50	70.00	-30.00
30. Educates and assists taxpayer in filing and paying responsibilities.	3.92	78.46	3.60	72.00	-28.00
31. Taking action to prevent further delinquencies after initial contact.	3.69	73.85	3.50	70.00	-30.00
Business Results - Quality					
Investigation					
32. Attempts to secure sufficient relevant financial information on initial contact to establish a plan of action for case resolution.	3.80	76.00	3.64	72.73	-27.27
33. Demonstrates a thorough knowledge of internal and external information sources and applies this knowledge to go beyond the obvious basic sources in order to locate taxpayers and/or their assets.	3.64	72.73	3.45	69.09	-30.91
34. Uses a full range of investigative techniques to locate assets and verify financial information, while protecting the privacy of the taxpayer.	3.55	70.91	3.50	70.00	-30.00
Problem Solving Techniques					
35. Identifies problems by utilizing innovative analytical techniques to identify problems and solutions.	3.57	71.43	3.62	72.31	-27.69

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
36. Considers all available information, including information provided by the taxpayer, to develop appropriate approaches to reach fair and equitable resolution.	3.59	71.76	3.76	75.29	-24.71
37. Uses appropriate communication techniques that minimize taxpayer inconvenience and avoid confrontation, and promote and enable voluntary compliance.	3.95	78.95	3.80	76.00	-24.00
Documentation					
38. Documents case history in a complete, accurate, and understandable manner and in sufficient detail to support the outcome of the case.	3.81	76.25	3.79	75.79	-24.21
39. Maintains case files that are complete and in a neat and orderly manner within established guidelines.	3.75	75.00	3.83	76.67	-23.33
40. Prepares histories that are sufficiently detailed so that the basis for steps taken and conclusions reached are evident.	3.60	72.00	3.82	76.47	-23.53
Business Results - Efficiency					
Timely Actions					
41. Responds quickly and effectively to changing priorities while balancing a complex workload and taking timely and appropriate case actions.	3.94	78.82	3.75	75.00	-25.00
42. Keeps manager informed of circumstances that may cause delays in case activity and takes steps to minimize any delays.	3.94	78.89	3.80	76.00	-24.00
43. Addresses interruptions or unscheduled activities in a manner that has minimal impact on timely case actions.	3.87	77.33	3.60	72.00	-28.00
Inventory Management					
44. Independently resolves inventory management problems in complicated or unusual situations and in accordance with established guidelines.	3.92	78.33	3.92	78.33	-21.67
45. Identifies systemic problems and initiates corrective action.	3.93	78.57	3.65	72.94	-27.06
46. Ensures that taxpayer account and assigned inventory information is current and accurate.	4.00	80.00	3.89	77.98	-22.22

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Planning and Scheduling					
47. Plans and schedules office and field work based upon inventory needs.	3.67	73.33	3.80	76.00	-24.00
48. Sets priorities as competing and varied work assignments arise.	3.76	75.29	3.80	76.00	-24.00
49. Recognizes and deals with complicated or unexpected situations that may develop.	3.76	75.29	3.70	74.00	-26.00
50. Uses effective planning and organization skills in order to minimize disruptions in case work resolution.	3.88	77.50	3.68	73.68	-26.32
Average Score	3.75	75.02%	3.66	73.17%	-26.83%

Overall, the Tax officers rated the importance of their competencies at 3.75 or 75.02%, which is below the preset level of 4.00 or 80%. It is important to note that only two of the individual competencies were rated at or above a 4.00 or 80% indicating a need for regional head of departments to discuss the low-rated competencies and their importance. Listed below are the three lowest-rated competencies for the Tax officers that require discussion to raise awareness:

Awareness Priority	Elements	Knowledge or Skills
Priority 1 – 3.22 or 64.44%	Workplace Involvement Competency 3	Participates in activities that maintain or improve workgroup efficiency.
Priority 2 – 3.55 or 70.91%	Business Results, Quality Competency 34	Uses a full range of investigative techniques to locate assets and verify financial information, while protecting the privacy of the taxpayer.
Priority 3 – 3.57 or 71.43%	Business Results, Problem-Solving Competency 35	Identifies problems by utilizing innovative analytical techniques to identify problems and solutions.

It is also important to review the current level of effectiveness for all Tax inspector competencies. Overall, the Tax officers rated their effectiveness at a 3.66 or 73.17% indicating a gap of 26.83%, which is below the preset level of effectiveness. All of the 50 competencies were rated below a 4.00 or 80%. Based on the individual competency ratings, the top three training priorities for the Tax officers are:

Training Priority	Elements	Knowledge or Skills
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Training Priority	Elements	Knowledge or Skills
Priority 1 – 3.25 or 65.00%	Employee Satisfaction, Workplace Environment Competency 6	Works actively to promote a cooperative working environment.
Priority 2 – 3.35 or 67.00%	Employee Satisfaction, Workplace Environment Competency 3	Participates in activities that maintain or improve workgroup efficiency.
Priority 3 - 3.40 or 68.00%	Employee Satisfaction, Workplace Involvement Competency 2	Participates in identifying and solving workgroup issues.

HEADQUARTERS PERSONNEL-AUDIT

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Employee Satisfaction - Employee Contribution					
Workplace Interaction					
1. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	3.84	76.84	3.71	74.29	-25.71
Workplace Involvement					
2. Participates in identifying and solving workgroup issues.	3.53	70.59	3.40	68.00	-32.00
3. Participates in activities that maintain or improve workgroup efficiency.	3.22	64.44	3.35	67.00	-33.00
4. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	3.58	71.58	3.52	70.48	-29.52
Workplace Environment					
5. Actively supports a work environment free from harassment and discrimination.	3.63	72.63	3.55	71.00	-29.00
6. Works actively to promote a cooperative working environment.	3.44	68.87	3.25	65.00	-35.00
7. Willingly shares knowledge and skills within the workplace.	3.53	70.53	3.71	74.29	-25.71

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
8. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	3.58	71.58	3.86	77.14	-22.86
Taxpayer Satisfaction - Knowledge					
Tax Laws					
9. Displays sufficient mastery of tax laws and utilizes research tools to independently conduct relevant research and applies the law to the optimal extent.	3.84	76.84	3.62	72.38	-27.62
10. Conducts appropriate research using such sources as the tax laws and sublegal acts, public rulings, and other applicable laws of Georgia to resolve issues and complete assignments thoroughly, accurately, and in a timely fashion.	3.72	74.44	3.65	73.00	-27.00
Procedural Requirements and Guidelines					
11. Demonstrates an authoritative knowledge of the applicable sublegal acts and other procedural guidelines.	3.89	77.78	3.90	78.00	-22.00
12. Initiates relevant research and analysis of sublegal acts and procedural guidelines using other applicable sources (such as peers, managers, and other colleagues) to resolve issues or complete assignments thoroughly, accurately, and in a timely fashion.	3.75	75.00	3.67	73.33	-26.67
Tax and Accounting Principles					
13. Demonstrates a satisfactory knowledge of tax and accounting principles necessary to understand, reconcile, and analyze taxpayer books and records or financial statements to the required standard.	3.78	75.56	3.62	72.38	-27.62
14. Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.	3.56	71.25	3.53	70.53	-29.47
15. Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case.	3.44	68.75	3.45	69.00	-31.00
Application of Tax Laws					
16. Conducts tasks in a complete, understandable, accurate, and logical manner.	4.08	81.54	3.75	75.00	-25.00

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
17. Applies the tax laws correctly.	3.73	74.55	3.45	69.09	-30.91
18. Cites authority and follows established rulings and precedents in making correct determinations.	3.62	72.31	3.46	69.23	-30.77
Taxpayer Satisfaction - Application					
Taxpayer Relations					
19. Obtains and evaluates the taxpayer's position and addresses the merits of this in the course of case development.	3.89	77.78	3.76	75.24	-24.76
20. Explains the taxpayer's options at all stages of the process/taxpayer relationship.	3.56	71.11	3.65	73.00	-27.00
21. Demonstrates innovative approaches in order to resolve differences of application of the tax laws.	3.89	77.78	3.84	76.84	-23.16
22. Demonstrates the ability to work autonomously in an effective manner, without supervision, within the limits of delegated authority.	3.94	78.82	3.82	76.47	-23.53
23. Identifies taxpayer's education needs and concerns and addresses them in a proactive manner.	3.89	77.78	3.57	71.43	-28.57
24. Provides information that is complete, understandable, and is presented in a logical and professional manner.	3.95	78.95	3.76	75.24	-24.76
25. Uses clear and precise communication methods appropriate to the listener.	3.89	77.28	3.79	75.79	-24.21
26. Actively listens to and considers the taxpayer's point of view.	3.89	77.78	3.68	73.68	-26.32
27. Follows all procedures and guidelines with diligence and confidence.	3.75	75.00	3.50	70.00	-30.00
28. Is innovative and independent in contacts with taxpayers.	3.88	77.65	3.68	73.68	-26.32
Written Communication					
29. Produces written products or case files that are complete, organized, understandable, and presented in a logical manner even in the most complex situations.	3.73	74.55	3.50	70.00	-30.00

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
30. Demonstrates the ability to work effectively in an autonomous manner—appropriate to the level of delegated authority—in preparing written products except in complex situations where escalation to a more senior colleague may be necessary.	3.92	78.46	3.60	72.00	-28.00
31. Prepares work papers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.	3.69	73.85	3.50	70.00	-30.00
32. Prepares audit reports that are complete, comprehensive, and easy to understand.	3.80	76.00	3.64	72.73	-27.27
Business Results - Quality					
Research Tools and Analytical Methods					
33. Uses appropriate analytical methods and resources such as peers, managers, and staff or innovative techniques to independently conduct research.	3.64	72.73	3.45	69.09	-30.91
34. Considers current tax law, court cases, and taxpayer's position when researching or analyzing assignments.	3.55	70.91	3.50	70.00	-30.00
35. Interprets findings independently and correctly.	3.57	71.43	3.62	72.31	-27.69
Completion of Assignments					
36. Completes assignments thoroughly, accurately, in a timely fashion and within established guidelines.	3.59	71.76	3.76	75.29	-24.71
37. Develops issues to the extent necessary to resolve them to bring the taxpayer into compliance.	3.95	78.95	3.80	76.00	-24.00
38. Uses the appropriate report writing software for preparation of reports, including time reporting.	3.81	76.25	3.79	75.79	-24.21
39. Properly prepares closing documents to ensure proper handling and/or recording after the audit is closed.	3.75	75.00	3.83	76.67	-23.33
Security					
40. Adheres to computer system and document security requirements, using only authorized equipment and software.	3.60	72.00	3.82	76.47	-23.53
41. Secures sensitive documents.	3.94	78.82	3.75	75.00	-25.00

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
42. Safeguards tax returns and tax return information to prevent unauthorized disclosure.	3.94	78.89	3.80	76.00	-24.00
43. Adheres to the policy against accessing unauthorized data, unauthorized computer programs, Web sites, and all other policies regarding unauthorized access or use of official equipment.	3.87	77.33	3.60	72.00	-28.00
44. Adheres to the laws and regulations regarding disclosure of tax returns and tax return information.	3.92	78.33	3.92	78.33	-21.67
Business Results - Efficiency					
Completes Work in a Timely Fashion					
45. Completes work assignments so that both the total time spent and the time span of the activities is commensurate with the nature and complexity of the work.	3.93	78.57	3.65	72.94	-27.06
46. Identifies issues that have significant compliance impact and manages their own time efficiently, relative to the volume, complexity, and urgency of the personal and collective team workload and seldom spends time on items of little materiality.	4.00	80.00	3.89	77.98	-22.22
47. Schedules work at the appropriate location in order to ensure maximum efficiency and productivity at all times.	3.67	73.33	3.80	76.00	-24.00
Prioritizes Work					
48. Prioritizes, plans, and schedules work in a logical and timely manner even when workload is complex and presents conflicting demands.	3.76	75.29	3.80	76.00	-24.00
49. Efficiently plans and prioritizes own time in order to maximize case management efficiency.	3.76	75.29	3.70	74.00	-26.00
Gathers Information and Develops Facts					
50. Follows procedures to protect government revenue in jeopardy and other special cases.	3.88	77.50	3.68	73.68	-26.32
51. Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented.	4.13	82.50	2.75	55.00	-35.00

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
52. Correctly interprets and adheres to applicable procedures, guidelines, and standards.	4.13	82.50	2.75	55.00	-35.00
Average Score	3.94	77.78	3.23	64.66	-35.44

Overall, the Audit Inspectors rated the importance of their competencies at 3.94 or 77.78%, which is below the preset level of 4.00 or 80%. It is important to note that only three of the individual competencies were rated at or above a 4.00 or 80% indicating a need for regional head of departments to discuss the low-rated competencies and their importance. Listed below are the three lowest-rated competencies for the Tax Officers that require discussion to raise awareness:

Awareness Priority	Elements	Knowledge or Skills
Priority 1 – 3.44 or 68.75%	Taxpayer Satisfaction; Knowledge; Tax and Accounting Principles Competency 15	Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case.
Priority 2 – 3.56 or 71.25%	Taxpayer Satisfaction; Knowledge; Tax and Accounting Principles Competency 14	Uses a full range of investigative techniques to locate assets and verify financial information, while protecting the privacy of the taxpayer.
Priority 3 – 3.45 or 69.09%	Considers current tax law, court cases, and taxpayer’s position when researching or analyzing assignments. Competency 34	Applies the tax laws correctly.

It is also important to review the current level of effectiveness for all Audit Inspector competencies. Overall, the Audit Inspectors rated their effectiveness at a 3.23 or 64.66% indicating a gap of 35.44%, which is below the preset level of effectiveness. All of the 50 competencies were rated below a 4.00 or 80%. Based on the individual competency ratings, the top three training priorities for the Audit Inspectors are:

Training Priority	Elements	Knowledge or Skills
Priority 1 – 2.75 or 55.00%	Business Results; Efficiency; Gathers Information and Develops Facts Competency 51	Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented

Training Priority	Elements	Knowledge or Skills
Priority 2 – 2.75 or 55.00%	Business Results; Efficiency; Gathers Information and Develops Facts Competency 52	Correctly interprets and adheres to applicable procedures, guidelines, and standards
Priority 3 - 3.40 or 68.00%	Taxpayer Satisfaction, Knowledge; Application of the Laws Competency 17	Participates in identifying and solving workgroup issues.

HEADQUARTERS PERSONNEL-GENERAL COMPETENCY

Listed below are the results of the Headquarters Competency Survey and analysis:

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
Business Results - Quality					
Proactive					
1. Plans and executes activities in a logical and structured fashion in order to achieve the desired results.	4.44	88.89	4.14	82.86	-17.14
Problem Solving					
2. Utilizes a variety of techniques and demonstrates sufficient tenacity in order to consider key factors, analyze alternative approaches, and apply the right approach to reach the desired outcomes.	4.32	86.43	4.14	82.86	-17.14
Making Decisions					
3. Exercises sound judgment and reasoned discipline in decision making appropriate to the level of delegated authority.	4.15	82.96	3.88	77.69	-22.31
Business Results - Efficiency					
Planning and Scheduling					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
4. Manages own time effectively, prioritizes in a disciplined fashion, and always strives to utilize own time to support customers where additional availability is identified/planned.	4.18	83.57	3.89	77.86	-22.14
Follow-up and Control					
5. Demonstrates tenacity to complete work in every aspect and proactively initiates necessary follow-up where procedures or sound judgment determines that this is necessary to achieve the desired outcomes.	4.36	87.14	4.04	80.71	-19.29
Timely Work Completion					
6. Demonstrates the ability to consistently meet completion targets and deadlines through effective planning, self-management, and efficient execution.	3.89	77.86	3.96	79.29	-20.71
Customer Satisfaction - Knowledge					
General Knowledge					
7. Possesses and demonstrates an authority of knowledge relevant to the role and explains this in a manner readily understandable by the customer.	4.46	89.29	4.18	83.57	-16.43
RS Procedure Requirements and Guidelines					
8. Applies own expertise of role-specific, procedural, and guideline knowledge in the appropriate way and is able to explain own knowledge in a manner readily understandable by the customer.	4.48	89.63	4.18	83.57	-16.43
Customer Service Delivery					
9. Applies application of own knowledge in order to support effective completion of defined activities.	4.56	91.00	4.19	83.70	-16.30
Customer Satisfaction - Application					
Attention to Customer					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
10. Demonstrates the centrality of customer thinking in actions and interactions with customers to agreed standards and deadlines; continually seeks to enhance the customer experience.	4.18	83.57	4.14	82.86	-17.14
Critical Thinking or Analytical Thinking					
11. Is able to analyze information using a variety of methods and applies the information in a logical and deductive way in order to clarify issues and solve problems.	4.50	90.00	4.21	84.29	-15.71
Verbal and Written Communications					
12. Adopts an appropriately confident and professional tone in all written and verbal communication exchanges, and imparts and interprets information effectively.	4.39	87.86	4.04	80.71	-19.29
Business Results - Efficiency					
Workplace Interaction					
13. Interacts in a courteous and professional manner with customers and other colleagues and managers in such a way as promotes excellent working relationships.	4.39	87.86	4.18	83.57	-16.43
Team Involvement					
14. Actively participates in identifying or solving team issues; anticipates activities that maintain or improve team efficiency, and contributes to the solution.	4.26	85.19	4.22	84.44	-15.56
15. Contributes proactively to the overall effectiveness of the team, its morale, cohesion, and productivity.	4.22	84.44	4.04	80.74	-19.26
Workplace Environment					

Competency	Importance		Effectiveness Level		GAP
	Rating	%	Rating	%	%
16. Actively supports a work environment free from harassment and discrimination.	4.43	88.57	4.25	85.00	-15.00
17. Works actively to promote a cooperative working environment; willingly shares knowledge and skills within the workplace.	4.50	90.00	4.33	86.67	-13.33
18. Welcomes managerial direction and adheres to managerial instructions; embraces constructive criticism from the line manager in order to improve performance.	4.54	90.71	4.32	86.43	-13.57
Average Score	4.35	86.95%	4.13	82.60%	17.40%

Overall, the headquarters personnel rated the importance of their competencies at 4.35 or 86.95%, which is above the preset level of 4.00 or 80%. There is only one individual competency (#6) that rated lower than 4.00 or 80%. Listed below are the three lowest-rated competencies for the headquarters personnel:

Awareness Priority	Elements	Knowledge or Skills
Priority 1 – 3.89 or 77.86%	Business Results, Efficiency, and Timely Work Completion Competency 6	Demonstrates the ability to consistently meet completion targets and deadlines through effective planning, self-management, and efficient execution.
Priority 2 – 4.15 or 82.96%	Business Results, Efficiency, Making Decisions Competency 3	Exercises sound judgment and reasoned discipline in decision making appropriate to the level of delegated authority.
Priority 3 – 4.18 or 83.57%	Business Results, Efficiency, Planning & Scheduling Competency 4	Manages own time effectively, prioritizes in a disciplined fashion, and always strives to utilize own time to support customers where additional availability is identified/planned.

It is also important to review the current level of effectiveness for all headquarters personnel competencies. Overall, the headquarters personnel rated their current level of effectiveness at 4.13 or 82.6%, indicating a gap of 17.4%. Three competencies were rated below a 4.00 or 80%. Based on the individual competency ratings, the top three training priorities for the headquarters personnel are:

Training Priority	Elements	Knowledge or Skills
Priority 1 – 3.88 or 77.69%	Business Results, Efficiency, Making Decisions Competency 3	Exercises sound judgment and reasoned discipline in decision making appropriate to the level of delegated authority.
Priority 2 - 3.89 or 77.86%	Business Results, Efficiency, Planning, and Scheduling Competency 4	Manages own time effectively, prioritizes in a disciplined fashion, and always strives to utilize own time to support customers where additional availability is identified/planned.
Priority 3 – 3.96 or 79.29%	Business Results, Efficiency, and Timely Work Completion Competency 6	Demonstrates the ability to consistently meet completion targets and deadlines through effective planning, self-management, and efficient execution.

Human Resources Best Practices Assessment

A Human Resources Best Practices Assessment was also conducted. The purpose of this assessment was to collect quantitative data on the quality of the organization's Human Resource strategy, planning, policies, and communication functions. The Human Resources department completed this survey based on the current status of the RS Human Resources department and the projected 2011 year-end status of the department. Below is the listing of the results of the Human Resources best practices in Human Resources strategy, planning, policies, and communication according to the Human Resources department (self-assessed):

- Level 1: Not many Human Resources practices are currently in place and the organization will need to refocus its energies on building basic Human Resource functions.
- Level 2: There are some problems in relation to Human Resources practices. Some of these problems may be quite serious. To rectify the issues, the organization will need to focus on improving the lowest-scoring characteristics.
- Level 3: The organization is in progress to be in fairly good shape from an Human Resources best practices perspective; however, there may be a need to focus to rectify current issues.
- Level 4: The organization is close to where it should be in relation to Human Resources best practices.
- Level 5: The organization is in compliance with and practicing international Human Resources best practices at all levels within the organization.

RESULTS OF HUMAN RESOURCES SELF ASSESSMENT

ELEMENT	CURRENT LEVEL	2011 YEAR-END LEVEL
Human Resources Strategy, Planning, Policies, and Communication		
Human Resources Strategy	3	4

ELEMENT	CURRENT LEVEL	2011 YEAR-END LEVEL
Plan for Human Resources Strategy Implementation	1	3
Policies	1	4
Strategy, Plan, and Policy Communication	1	3
Reporting Relationship and Focus	3	4
Organizational Development		
Organizational Structure	3	N/A
Organizational Effectiveness Monitoring and Counseling	1	3
Human Resources Role in Implementation of Organizational or Culture Change	3	4
Recruiting		
Candidate Sourcing and Screening	1	3
Interviewing/Selection	1	2
Offer, Feedback, Closing, Selling	3	N/A
Cross-Organization Coordination	1	4
Relationship with Sources	N/A	N/A
Staffing and Succession Planning		
Posting Openings	3	N/A
Candidate Identification and Communication Across Business Units	2	4
Selection	1	4
Succession Planning and Development	N/A	N/A

ELEMENT	CURRENT LEVEL	2011 YEAR-END LEVEL
Training and Orientation		
Orientation	2	3
Needs Identification	2	4
Program and Structure	1	3
Tracking	N/A	N/A
Course Feedback and Results Measurement	2	3
Appraisal, Development, and Career Planning		
Performance Objectives	1	2
Appraisal and Feedback	1	2
Development Needs Identification	1	2
Career Planning	1	N/A
International Exposure	1	3
Identifying High-Potential Employees	N/A	N/A
Compensation		
Philosophy/Strategy	2	4
Salary Plan and Structure	1	3
Benefits Philosophy/Strategy	1	N/A
Structure	1	3
Administration	N/A	N/A

ELEMENT	CURRENT LEVEL	2011 YEAR-END LEVEL
Human Resources Information Tracked	1	4
Information Access and Use	1	5
Data Maintenance and Accuracy	2	5
Platform	1	5
Communications Technology	3	N/A

RESULTS BY PERCENTAGE OF EACH LEVEL

Level	Current Percentage by Levels	Projected Percentage as of 2011 Year-End
1	52.63%	0%
2	15.79%	10.53%
3	18.42%	26.32%
4	0%	26.32%
5	0%	7.89%
N/A	13.16%	28.94%

The goal is for Human Resources to elevate its best practices to Level 4 and/or Level 5 by 2011 year-end. It would be beneficial for Human Resources to review/revisit all the elements marked N/A.

Training Provider Evaluation

An assessment tool was created to measure the training competency of the RS and any in-country training providers (Appendix 9.9). Specifically, the assessment tool was built to determine the level of competency in ISD and application of the ADDIE Model to determine, design, develop, deliver, and evaluate training. Therefore, this evaluation determined the in-country training organizations level of competency in the following training disciplines:

- Training Needs Assessment
- Target Audience Definition
- Curriculum Development
- Participant Training Materials
- Instructor Training Materials
- Learning Methodology
- Learning Environment/Facilities

- Instructor Management
- Evaluation (Curriculum, Instructors, and Participants)

For each competency, the following rating scale was used to evaluate the training provider:

- 4 = Exceeds standards; minimal or no changes needed to meet international training standards
- 3 = Acceptable; meets a majority of international training standards
- 2 = Weaknesses; changes needed to meet international training standards
- 1 = Major weakness; changes needed to meet international training standards

Assessments were conducted on the following:

- RS
- Police Academy

Organization	Evaluation Rating	Comments
RS	2.00 or 50%	The RS training department is undertaking some training; however, there are no best practice standards for training assessment, design, development, delivery, or evaluation. Training has been primarily focused on responding to foreign donor offers to deliver ad hoc training. There has been no concentrated effort to focus on developing RS employees to improve individual, departmental, or organizational performance over the long term. Evaluation and impact assessments measuring knowledge transfer from training to the job needs an implementation plan.
PA	3.00 or 75%	The RS uses the services of the PA to deliver courses to Tax and Customs interns. The instructors are aware of the ADDIE Model and use it to a certain extent. The curriculum is approved by the RS. Instruction management is good and the facilities are good. The three-story brick building was built by the U.S. Embassy consisting of classrooms, computer labs, dormitory, and cafeteria amenities. Evaluation of the courses is done by the RS.

Key Quantitative Findings

Listed below are the key quantitative findings of the TNA:

- The quantitative findings and recommendations in the DEC report funded by the EU: support to the RS of the MOF in the area of customs (October 8, 2010) are still valid.
- The 2009 fiscal blueprint for the Georgia Tax Administration outlining training needs is still valid. It is recommended the Georgia Tax Administration complete this self-assessment again this year (2011).
- Improvements are needed at the organizational and operational levels to support RS in implementing future training.
- RS needs to strengthen several Human Resource functions at the department and management level:
 - Recruitment

- Human Resources Strategy, Planning, Policies, and Communication
 - Succession Planning
 - Performance Management
 - Human Resources Development.
- RS management is not fully aware of their management roles and responsibilities.
 - RS should have training and action plan cited in the RS strategic plan.
 - RS employees want training on RS laws, instructions, and amendments.
 - RS employees (especially interns) understand the importance of their individual competencies and acknowledge that they need training and development in a majority of them.
 - Differences in the results on individual questions from the regional and headquarters staff on the Institution Capacity Survey indicate that two different work cultures exist.
 - RS regional employees top three concerns are job insecurity, salary, and training. Headquarter personnel also have the same top three priorities.

D. CONSIDERATIONS

This section addresses some considerations for RS to reflect upon when discussing the merits of each recommendation listed in Recommendations section.

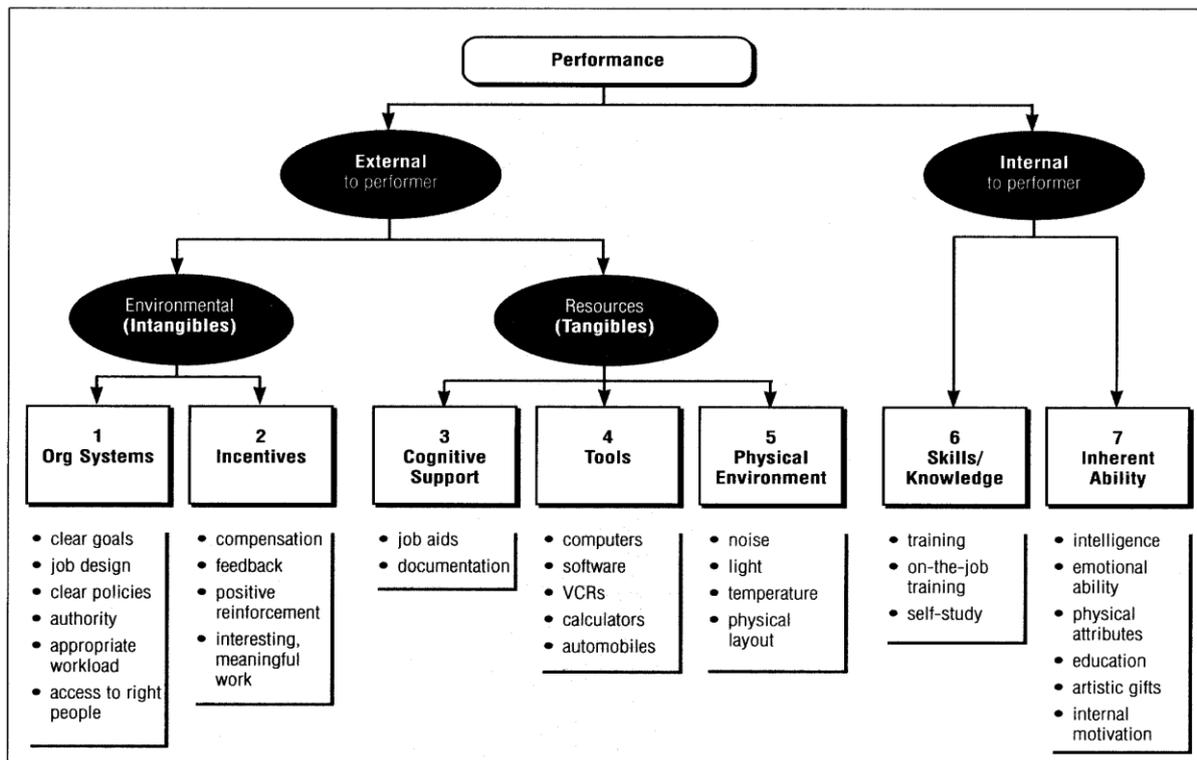
Work Environment

In the beginning of this report, the concept of HPT was introduced. HPT is a methodology to analyze performance gaps from a “worker, work, and workplace” perspective so that targeted interventions can be provided to address identified performance gaps. This approach addresses the complete performance environment of an organization, as well as its performers. More importantly, this approach develops sustainable capacity rather than focusing only on the capacity of individuals who may not be able to improve their performance due to an inadequate work environment.

The qualitative and quantitative data showed that improvements are also needed in RS’s “work and workplace.” Specifically, the majority of individual performance problems can be traced back to RS’s work environment. Therefore, equal time and attention is needed to improve RS’s “work and workplace.” Assistance to the RS Human Resources department to work on the following items is recommended:

- Organization Design and RS Structure
- Resource Planning and 2011 – 2013 Staffing Plans
- Performance Management Reward/Compensation
- Organizational and Career Development
- Human Resources Policies and Procedures.

Ultimately, it is essential for RS’s senior management to understand the importance and impact that “work and the workplace” have on individual performance. Listed below is a summary of the core elements that impact individual performance that are worthy of further examination to improve individual performance:



Wile, David, *Why Doers Do, Performance Improvement*, pages 30 – 35, February 1996.

RS Strategic Plan

The first priority of the RS should be to draft a one-year detailed strategic plan, which includes a training department or unit, and has training-related citations along with the identified responsible party. This would entail conducting meetings with all responsible parties and determining how best to support the training efforts, such as logistics or providing a customized TOT, to support the department staff in accomplishing their required training.

Coaching, Mentoring, and OTJ Training

Studies estimate that between 80% and 90% of all learning occurs outside of the classroom. Therefore, equal effort should be given to building a system to provide coaching, mentoring, and OTJ for all RS staff. Listed below is a definition of each intervention:

- **Coaching:** A trained internal or external coach or supervisor trained in coaching skills utilizes a process of facilitating the thinking, exploration, curiosity, and action planning of another person, in order to enhance competence and/or performance.
- **Mentoring:** An individual one or two levels higher than the mentee from their own experience in specific areas of industry and function for the purpose of career development.
- **OTJ Training:** A supervisor or peer provides hand-on instruction at the actual job site using actual tools and resources for the job, while engaged in the occupation.

It is recommended that RS focus on OTJ, as well as training. This will allow sufficient development of RS senior management staff to provide coaching and mentoring. Bottom

line, it should be a responsibility of all management staff to foster the development of their staff, as well as groom them for future positions.

TeleClassrooms or TeleSuites

One of the challenges that RS faces is how to provide high-quality, live learning events that focus on complex skill building, given the geographic dispersion of the staff. One solution is a network of electronic classrooms (teleclassrooms or telesuites) across Georgia that link learners together in a shared experience. As a result, the RS staff will attend high-quality live learning events right from their local office.

Currently, RS primarily relies on outside vendors inside and outside of Georgia to provide classroom training. This only allows limited candidates to participate in training annually. Listed below are the key benefits of VILT:

- Reduces travel time, expense, and organization downtime
- Eases logistical challenges such as training room availability and time
- Creates additional opportunities for interactive learning via assessment/self-evaluation tools, chat, breakout sessions, desktop sharing, and annotation tools
- Allows the most effective trainer/subject matter experts to train a larger audience
- Enables facilitators to assess an entire class's understanding simultaneously; rather than one person at a time as would be the case in a physical classroom
- Allows sessions to be recorded and made available to end users who were absent or looking for refresher training
- Enhances the flow of delivery, as questions can be asked anytime and addressed when most appropriate

Key factors that indicate there is a potential opportunity for VILT:

- Organization is in a bind and in need of a creative solution
- Need to reduce cost of travel, lodging, and expenses associated with on-site training delivery
- End-user population is dispersed
- There is insufficient classrooms/infrastructure available to support the end-user population
- There are insufficient trainers/subject matter experts available to deliver end-user training
- Organization wants to confirm all end users are engaged during the training session and not just the people who volunteer to answer/called on
- End users' knowledge needs to be assessed but a LMS is not available
- Existing training content needs to be revised or content does not exist
- Need to address different learning styles with a cost-effective approach.

In addition, RS senior management could also use the teleclassrooms/telesuites to virtually meet or discuss issues on a daily, weekly, or regular basis without incurring wasteful travel time. Therefore, serious consideration should be given to establishing a teleclassroom or telesuite in provinces. A pilot VILT before is recommended before extending it to the regional offices.

Learning Management System

Another consideration for RS to evaluate is the merits of purchasing a LMS or using an open-source LMS such as www.moodle.com. A LMS is a software application that automates the administration, tracking, and reporting of training events. Typical LMS capabilities include:

- Contains and manages an organization's course catalogue
- Manages scheduling of multiple training rooms
- Assembles and delivers learning content rapidly
- Allows personalization of content and enables knowledge reuse
- Supports training enrollment and history by employee (a requirement cited in RS training policy)
- Integrates with HRIS applications for employee information
- Manages individual learning paths based on attributes such as department, level, or job role
- Facilitates key statistical reporting.

Careful consideration should be given to researching and purchasing a LMS. Some considerations include:

- Determine RS's learning strategy
- Determine the learning architecture
- Create detailed functional requirements
- Research LMS companies
- Determine funding source(s)
- Issue a request for proposal
- Schedule demonstrations
- Test pilots and prototypes

It is recommended that an expert in LMS selection, installation, and implementation be secured to support RS in the event that this recommendation is endorsed.

Culture

Culture is the implicit shared values, beliefs, and assumptions that influence behavior, attitude, and meaning in an organization. Cultural messages are sent through three

channels, which all convey what is valued in the organization—in this case, RS. Listed below are the channels:

Behaviors

- How senior managers and key influences act or behave as observed by employees
- What is said and what is done (or, more importantly, what is said versus what is done)
- How people work: one-on-one, in teams, in larger forums
- How employees interact with peers, internal customers, and suppliers

Symbols

- How time is spent
- Where resources are invested
- The physical environment/layout
- What and who is rewarded (and how)
- Who is involved with what
- Use of values statements
- Rituals (e.g., year-end celebrations)

Systems

- Goal-setting/budgeting process
- Reporting and measurement
- Reward mechanisms
- Performance management process
- Communication methods
- Career development programs
- Strategic alignment of these systems

From the qualitative and quantitative data, some information can be ascertained about RS's culture and its impact on the organization. Therefore, consideration should be given to taking a close look at RS's current versus ideal culture and how it can be harnessed to effect the needed changes in the organization. Specifically, an assessment could be conducted to measure RS's culture on the following 20 dimensions distributed among five orientations:

- **External Focus** – How RS responds to the external environment.
 - Focus on customer
 - Strategic context
 - Shared goals and objectives
 - External competitiveness
- **Results/Achievement** – How RS drives action and achieves results.

- Commitment to results
- Action orientation
- Independence
- Accountability
- **Structure/Consistency** – How RS organization structures work to achieve consistency.
 - Protocol
 - Conformity
 - Formalization
 - Control
- **Relationships** – How personnel at RS interact with and treat each other.
 - Collaboration
 - Supportiveness
 - Involvement
 - Openness and trust
- **Learning/Adaptive** – How RS learns and adapts to change.
 - Support innovation
 - Encourage learning
 - Embrace change
 - Propensity toward risk
 - How RS learns and adapts to change

This will allow RS to know the organizational levers that can be pulled to effect change in the organization, as well as measure progress over time to have a work culture that positively affects individual performance.

Training Plan

It is recommended that a series of trainings be designed, developed, and delivered to improve the individual performance of RS (Appendix 9.10). The follow sections contain a summary of preliminary core components of a RS training plan:

Draft course outlines of some of the courses listed below are found in Appendix 9.10

AUDIT INSPECTORS

Foundation courses to further enhance intern skills

Audit Foundation Training – Phase I

1. Law of Tax Administration and Procedures
2. Filing Requirements

3. Audit Preparation
4. Report Writing
5. Conducting and Closing an Audit
6. Basic Accounting Principles
7. Taxpayer Rights
8. Personal Income Tax Law
9. Communication Techniques

Audit Foundation Training – Phase II

10. Review Procedures
11. Review Report Writing
12. Review Audit Planning and Use of the Audit Model
14. Corporate Income Tax Law
14. Partnerships and Consortiums
15. Indirect Methods

Audit Foundation Training – Phase III

16. VAT Law
17. Advanced Audit Techniques
18. Review of Rights
19. Audit Planning Review
20. Report Writing Review
21. Practical Exercise

Audit Foundation Training – Advanced

22. Advanced VAT
23. Advanced Issues – Jeopardy Assessment
24. Advanced Issues – Fraud Referrals
25. Advanced Issues – Construction Contract Accounting and Related Tax Issues
26. Advanced Issues – Permanent Establishment and Attributions of Profits

27. Advanced Issues – Transfer Pricing
28. Advanced Audit and Assurance
29. Advanced Performance Management
30. Governance, Risk, and Ethics

TAX OFFICERS

Collection Foundation Training – Phase I

31. Law of Tax Administration and Procedures
32. Collection Procedures
33. Communication Techniques
34. Declaration Submission Requirements and Preparation
35. Taxpayer Registration and Deregistration
36. Installment Agreements
37. Taxpayers Rights
38. Assessment, Penalties, and Liens
39. Levies and Seizures and Sales
40. Statute Expiration and Passive Accounts

Collection Foundation Training – Phase II

41. Law on Business Organizations
42. Corporate Income Tax Law
43. Law on Personal Income Tax
44. Law on VAT
45. Review Declaration Submission Requirements and Declaration Delinquencies
46. Review Penalties
47. Locating Taxpayers, Passive Accounts, and Tax Officers
48. Review Levy and Seizure Procedures
49. Review Lien Procedures
50. Advanced Financial and Installment Agreements

- 51. Advanced Collection Issues – Nominees
- 52. Advanced Collection Issues – Beneficial Owners
- 53. Advanced Collection Issues – Asset Transfers
- 54. Advanced Collection Issues – Responsible Person Assessments

Collection Foundation Training – Advanced

- 55. Review Lien Filing and Lien Priorities
- 56. Transferee Assessments
- 57. Responsible Person Determination
- 58. Nominees
- 59. Beneficial Owners
- 60. Jeopardy Cases
- 61. Identifying Fraud and Fraud Referrals
- 62. Advanced Communication Techniques

CUSTOMS

Customs Knowledge Base Enhancement

- 63. Valuation
- 64. Postclearance Audit
- 65. ASYCUDA WORLD Transit Module Operating Procedures
- 66. Documentation
- 67. Tariff Value of Goods
- 68. Identification of Country of Origin of Goods
- 69. IPR Enforcement
- 70. Customer Service Training

IT-ADVANCED

Advanced Courses for RS IT Department

- 71. Oracle Database 11g: Administrator Workshop I
- 72. Oracle Database 11g: Administrator Workshop II

73. 11gDWF Oracle Database 11g: Data Warehousing Fundamentals
74. 11gWBI Data Integration and ETL with Oracle Warehouse Builder: Part 1
75. 11gWBII Data Integration and ETL with Oracle Warehouse Builder: Part 2
76. BI11gOV Oracle BI: Analytics Overview
77. BI11gCR Oracle BI 11g R1: Create Analyses and Dashboards
78. BI11gBR Oracle BI 11g R1: Build Repositories
79. 10gJP Oracle 10g: Java Programming
80. 10gJEE_ApsI OracleAS 10g R3: Build Java EE Applications I
81. 10gJEE_ApsII OracleAS 10g R3: Build J2EE Applications II
82. ITIL foundation Certificate in IT Service Management
83. ITIL v.3 - Foundations
84. ITIL v.3 - Service Offerings and Agreements
85. ITIL v.3 - Operational Support and Analysis
86. Visual Studio 2010: ASP.NET Developer
87. Visual Studio 2010: Microsoft Silverlight 4, Model-View-View Model (MVVM) pattern
88. Visual Studio 2010: Developing Web Applications with Microsoft Visual Studio 2010
89. Configuring, Managing, and Troubleshooting Microsoft Exchange Server 2010
90. 11gAPLS Oracle Database 11g: Advanced PL/SQL
91. 10gFBI Oracle Forms Developer 10g: Build Internet Applications
92. 10gRB Oracle Reports Developer 10g: Build Reports
93. 10gTSQL Oracle Database 10g: SQL-Tuning Workshop
94. DPU Oracle Database: Develop PL/SQL Program Units
95. DPLSQL Oracle Database: Program with PL/SQL

- 96. VMware vSphere: Install, Configure, and Manage [V41]
- 97. Visual Studio 2010: Windows Communication Foundation, SOA concepts
- 98. Visual Studio 2010: WCF Data Services and Applications
Planning, Deploying, and Managing Microsoft Exchange 2010 Unified Messaging
Configuring, Managing, and Troubleshooting Windows Server 2008 Active Directory Domain Services

SOFTWARE SKILLS AND IT

Communication Skills Training

- 99. Effective Communication Skills
- 100. Effective Presentation Skills
- 101. Technical Writing

Information Technology

- 102. Microsoft Windows
- 103. Internet Basics
- 104. Microsoft Outlook
- 105. Microsoft Word – Level I
- 106. Microsoft Word – Level II
- 107. Microsoft Excel – Level I
- 108. Microsoft Excel – Level II
- 109. Microsoft Excel – Level III
- 110. Microsoft PowerPoint

Management Skills Training

- 111. Human Resources for Non-Human Resources Managers
- 112. Implementing Strategies through Project Management
- 113. Managerial and Leadership Skills
- 114. Managing Performance and Appraisals

115. Problem Solving and Decision Making

116. Project Management

117. Supervisory Skills

118. Time and Stress Management

119. Working in Teams

Training of Trainers Program

120. Curriculum Development

121. Presentation and Facilitation Skills

122. Test Writing

E. RECOMMENDATIONS

This section contains recommendations to improve individual and organizational performance based on the collected TNA quantitative and qualitative data, as well as the considerations provided in the previous section:

- A comprehensive standard operations procedure manual with OTJ checklists should be built to provide all departments and their respective staff with guidelines on how to execute their RS roles, responsibilities, and tasks. Custom training should be conducted for management and staff as each section or policy is released.
- The training department should build and implement a comprehensive TOT's program and require all employees engaged in staff training to take and successfully pass the program. Successful completion would entail designing, developing, and delivering one program within the standards documented in a RS's strategic plan.
- A headquarters and regional training initiative should be developed. The training advisory board should review, approve, and release a training initiative that incorporates both regional and headquarters requirements.
- Priority should be given to citing training related items cited in the future RS's strategic plan; this will allow RS's training department to focus on supporting the departments engaged in training along with simultaneously building organizational training capacity.
- Technical and software skills courses should be developed by previous RS instructors so that the RS can design, develop, and deliver vertical training within established standards to guarantee staff learning and a minimum of 90% learning retention. Initial training should focus on Tax laws, Audit, and Tax and Customs courses to enhance interns' skills.
- Equal effort needs to be given to building a system to provide coaching, mentoring, and OTJ training for all RS staff. Studies estimate that between 80% and 90% of all learning occurs outside of the classroom.
- Given the lack of dedicated and available training space at the RS headquarters office, considerations should be taken into account to use the sixth floor of the RS for training classrooms when needed, as well as use the MOF Academy.
- Dedicated teleclassrooms or telesuites should be established for all regional locations so that VILT and other eLearning can be conducted. This would allow RS to reduce costs and provide local course delivery, as well as leverage their most seasoned facilitators regardless of their location. In addition, the facilities could be used by senior management to conduct daily, weekly, or regular meetings, thus eliminating travel time.
- A LMS should be purchased to enable RS to develop, manage, and align their workforce. Depending upon the system purchased, it would also support learning management, performance management, career management, succession management, and compensation and workforce planning. Open-source LMSs can also be used effectively.
- RS's training and Human Resources departments should be integrated so that their activities are appropriately synchronized and in order for specialist staff to have joint accountability to a single senior manager or directly to the director of the RS.

- All RS staff training activities should be directly managed and supported by this integrated unit in order to ensure that all programs and other learning-related activities comply with the minimum international training standards and cohesively supports the RS strategic plan in a properly prioritized, well-governed, accountable, and cost-efficient manner.
- Consideration should be given to evaluating, documenting, and improving RS's culture, which is influencing individual behavior, attitude, and meaning. For the RS to improve, all personnel regardless of level need to have shared values, beliefs, and assumptions.
- Change management and communications plan should be prepared to manage the introduction and implementation of the recommended changes.

NEXT STEPS

Listed below is a summary of the next steps to translate the recommendations of the TNA report into reality:

Senior Management Briefing/Work Plan

The first and most critical step is for RS to provide a briefing to the RS senior management on the key findings of the TNA report, in addition to reaching an agreement on the key tasks, activities, and deliverables. This will entail agreement on the type and level of technical assistance to be provided and the required commitments from RS and EPI. It is also recommended that a summary of the high-level findings and agreed on actions be provided to all staff. After reaching confirmation on the technical assistance, a work plan will be drafted and finalized.

RS Training Advisory Board

The primary role of the RSTAB is to act by sharing its expertise and opinions to assist the international subject matter experts, senior training specialist, and training specialist with managing the development of project programs. This entails reviewing project-generated work and providing comments. Specifically, RSTAB members will discuss the TNA report. They will also provide comments on the training plan (course outlines), course learning design documents and training schedule as they are developed. In addition, RSTAB will review the final course materials, tests, information, and educational guides and OTJ checklists over the coming months when they are developed. It should be noted that no member of the training advisory board will be eligible to serve as an instructor while serving as a board member.

With RSTAB's concurrence, potential instructors will be solicited and selected using criteria, such as experience in Audit, Tax and Customs, or other cited subjects, previous experience in training and instruction, enthusiasm for training, and participating in the TOT program. The RS will use an internal selection team to evaluate all applicants.

Approximately 10 potential instructors will be selected to attend the TOT program. Commitments will be obtained from the instructors and their immediate supervisors to participate in the following activities based on the ADDIE Model:

- Curriculum Development Course
- Presentation and Facilitation Skills Course

- Test Writing Workshop
- Design, Develop, Deliver, and Evaluation of Courses

After successfully completing the TOT program, these instructors will begin to offer TOT classes themselves and will also start developing curriculum for identified RS training courses. It is imperative that the RS take ownership of the training department and not depend on donor assistance to develop and implement training programs.

Change Management and Communications Plan

The second most important step is for RS to develop a change management and communications plan. The purpose of this plan is to address the change elements and RS stakeholders that will directly impact the development, delivery, and acceptance of the training and management solutions outlined in the recommendations section. If there is no plan for the required and needed communications mechanisms, then there is a risk of alienating key stakeholders engaged in implementing the training and management solutions. Therefore, it is imperative that the communications strategy and plan incorporate the key components of the training and management solutions for the various stakeholders.

Standard Operations Procedures Manual

It is recommended that in order to support both the RS in delivering trainings and the RS organization itself, policies and procedures should be developed to support RS in setting up a sustainable training program under the Human Resources department in the following training activities:

- External donor-provided foreign training
- RS provided training.

All policies and procedures will be developed using the ADDIE Model, which is composed of the following components:

- Analysis
- Design
- Development
- Implementation
- Evaluation

TOT Program

A comprehensive TOT program should be conducted. The program will consist of three courses:

- **Curriculum Development** – This course is designed for new and current curriculum designers to assist them in creating effective, dynamic, and performance-based training materials using ISD methodology.
- **Test Writing** – This course is designed to support the instructors in designing, preparing, and evaluating valid tests. The course will address the importance of constructing course tests that accurately document participant learning through a series of well-crafted questions that are reflective of the course material.

- **Presentation and Facilitation Skills** – This course is designed to help trainers effectively deliver dynamic presentations and see that the courses, workshops, seminars, or lectures are well-presented and well-received by the participants.

Course Material Development

The newly trained instructors will begin work during the curriculum development course on their individual courses. The process will begin with the identification of the course terminal learning objectives. The RSTAB, using a course learning design document, will review and approve the course terminal learning objectives and planned course content. Once approved, the instructors will begin developing the course materials:

- **Participant Guide** – A reference guide to be utilized during and after the course
- **PowerPoint Slides** – A visual to provide learning guidance to participants
- **Assessment Tests** – An activity to test knowledge and skill application (Pre/Post-tests)

All courses will be piloted and finalized. Once all course materials are finalized, the instructor's guide will be prepared so that the course can be systematically delivered as designed.

ACTION PLAN

On completion of the TNA, several steps were identified in order to proceed with a plan for RS trainings. The following action plan outlines the recommendations, actions, resources, deadlines, and Level of Efforts (LOE). These recommendations would come into effect after the TNA is discussed with the director of the RS and the final deliverables and workplan are agreed on.

Recommendation	Action	Resource	Deadline	LOE
Centralized training for RS and MOF	Agreement has been reached to have RS trainings at the MOF Academy	EPI assistance in supporting RS and MOF trainings at the MOF Academy	EPI project will determine length of support	Various identified expat expertise as requested by RS and the MOF Academy (unknown at current time)
Develop a training strategy with/for MOF Academy with RS input	Technical assistance needed	EPI expat, MOF Academy	July 29, 2011	Expat-20 days (July 9-August 5, 2011)
RSTAB	Establish Training Advisory Board-Identify Members	EPI, RS, MOF Academy	July 29, 2011	Expat – included in the dates listed above
RS-Human Resources Job Descriptions and Skill Set Development	Bids from Georgian companies	EPI funding assistance	July 30, 2011	EPI reviews bids and selects company
MOF Academy Action Plan for Capacity Building of RS and MOF and Career Development Strategy	Working with Human Resources of RS and the MOF Academy	EPI expat, RS, MOF Academy	September 16, 2011	Expat-20 days (August 20-September 16 2011)

Training Needs Identification Procedures, Career Development Strategy, and Communications Strategy; and Instructors Identified for TOT	Strategy development	EPI expat, RS, MOF Academy	October 28, 2011	Expat-20 days (October 3-October 29, 2011)
Session Overview TOT Curriculum Development	TOT sessions	EPI International Expert (Diana Osinski)	November 18, 2011	Expat-20 days (end October – mid November, 2011)
Test Writing and Presentation and Facilitation Skills	Training	EPI International Expert (Diana Osinski)	January 20, 2012	Expat-20 days (Dates unknown)
Development Process	Mentoring/Coaching	EPI staff-Training Manager	February 17, 2012	EPI Training Manager (Mid-January – February 17, 2010)
Identify LMS System	Bids	EPI funding assistance	February 28, 2012	No expat required

Closing Remarks

It is the responsibility of the RS senior management to further discuss the qualitative and quantitative findings, considerations, and recommendations included in this report in order to determine the best course of action to improve the performance of the RS's personnel, their work, and ultimately, the organization.

F. ADDITIONAL INFORMATION

Management Questions

Focus Group Questions

Instructor Questions

Institution Capacity Survey

Human Resources Best Practices Assessment

Competency Survey – Audit Inspector

Competency Survey – Tax Collector

Competency Survey – Taxpayer Education Inspector

Competency Survey – Headquarters Personnel

Training Provider Evaluation

Training Plan

MANAGEMENT QUESTIONS

(As of May 1, 2011)

Demographics (Collect Business Card)

- Number of employees? Department organizational chart with staffing numbers?
- Can I get a copy of the 2011 operational plan?
- Did all employees prepare 2011 individual workplans?

Condition

- What are the key issues or challenges RS Tax and Customs Administration will face this year?
- What activities or results do you think RS Tax and Customs Administration should plan to achieve this year?
- What is the key issue or challenge RS Tax Administration/Customs will face this year? Regions?
- What activities or results does RS Tax Administration/Customs plan to achieve this year? Regions?

Organizational Issues or Constraints

- What are the issues and constraints that prevent RS Tax and Customs Administration from achieving its business goals?
- Are there sufficient resources (staff, budget, equipment, and technology) for RS Tax and Customs Administration to its goals? Why or why not?
- What are the issues and constraints that prevent RS Tax and Customs Administration/Customs from achieving its business goals? Regions?
- Are there sufficient resources (staff, budget, equipment, and technology) for RS Tax and Customs Administration/Customs to achieve its goals? Why or why not? Regions?

Human Resources Management

- **Core buckets – Recruitment, Orientation, Training, Performance Management**
- What process does RS Tax and Customs Administration use to attract and select potential employees?
- How does RS Tax and Customs Administration train new employees? Job description? Other documents (policy and procedure manuals)?
- How does RS Tax and Customs Administration encourage employees to do a good job? How is this expressed?
- How does RS Tax and Customs Administration manage employees that are performing below expectations?
- How does RS Tax and Customs Administration determine salary raises?
- How does RS Tax and Customs Administration identify and select personnel to be promoted? Career development? Management succession planning?
- How does RS Tax and Customs Administration determine who receives training and training topics?

- Does RS Tax and Customs Administration provide training? If so, what courses does RS Tax and Customs Administration offer? Who prepares the courses?
- What process does your RS Tax and Customs Administration use to select participants to attend training?

Training Resources

- What local training resources are available to RS Tax and Customs Administration? (Conferences, seminars, schools, internships, professional organizations, publications, or journals)
- What local training resources are available to RS Tax and Customs Administration outside of Georgia? (Conferences, seminars, schools, internships, professional organizations, publications, or journals)

What training would you like to see for RS Tax and Customs Administration? For RS Tax Administration/Customs?

General

Is there anything else that we have not covered that you would like to share?

FOCUS GROUP QUESTIONS**(As of May 1, 2011)****Institute Capacity Survey**

- **What did you find the most interesting about the Institution Capacity Survey?**
- **Which part or parts of the survey are you most interested in seeing the results?**

RS Tax and Customs Condition

- **What are the key issues or challenges your regional office will face in 2011?**
- **What activities or results do you think your regional office should plan to achieve in 2011?**

RS Tax and Customs Organizational Issues or Constraints

- **What are the issues and constraints that prevent RS Tax and Customs from achieving their business goals?**
- **What are the issues and constraints that prevent your regional office from achieving its business goals?**
- **Are there sufficient resources (staff, budget, equipment, laws, and technology) for RS Tax and Customs to achieve its 2011 business goals? Why or why not?**
- **Are there sufficient resources (staff, budget, equipment, laws, and technology) for your regional office to achieve its 2011 business goals? Why or why not?**
- **What do you critically need to achieve your 2011 individual goals?**
- **What are your top three priorities?**

Training Resources

- **What local training resources are available for RS Tax and Customs employees?**
- **What local training resources are available to RS Tax and Customs employees outside of Georgia?**
- **What is the ideal time to conduct training for your position? Day, evenings, or weekends?**

Competencies

- **Approximately how much of your day is spent applying your knowledge and skills?**
- **What percentage of your time is not consumed with work?**
- **How effectively, efficient and productive are you at the RS Tax and Customs taking into consideration the issues or constraints?**

General

- **Is there anything else that we have not covered that you would like to share?**

INSTRUCTOR QUESTIONS

(As of May 1, 2011)

Instructor Assignment

- How long have you been with the Tax and Customs Administration?
- What type of work have you done for the Tax and Customs Administration?
- How long have you been a Tax and Customs instructor?
- How did you become a Tax and Customs instructor?
- What training did you receive to become an instructor?
 - TOT course? (Copy?)
 - Who conducted the training?
 - Did the training meet your needs?
- Would you like to attend a “TOT” program?
- Do you wish to continue in your training role?

Training

- How much training do you conduct on a weekly basis? Monthly? Yearly?
- How do you determine the training that you are conducting?
- What types of training do you deliver?
- Do you have copies of your training courses?
 - Can we have copies of all of your training courses?
- Do you collect any data at the end of the course?
 - Who do you provide this information to?

Training Organizational Issues or Constraints

- What percentage of time do you spend working on your tax position?
- What percentage of time do you spend on working on training?
- Are any issues and constraints that prevent you from conducting training?

General

- Is there anything else that we have not covered that you would like to share?

Institution Capacity Survey

DIRECTIONS:

On behalf of USAID's EPI in Georgia, we are conducting an Institution Capacity Survey so that you can share your observations about various aspects of your work and workplace. The survey data will be supplemented with interviews and focus group meetings with some employees. Together, they will provide a profile of the RS (Tax and Customs Administration functions) of Georgia. This will allow us to recommend actions and programs to improve the performance of the organization and recommend improvements to your working experience.

DO NOT SIGN YOUR NAME. This survey is anonymous. No details of individual surveys will be shared with anyone. The results will be tabulated using all of the submitted surveys. Therefore, we encourage you to read each question carefully and answer honestly. This survey can be important for your future training, as well as capacity building at the RS of Georgia.

Please do not confer with your fellow employees as to how you should answer any of the questions. There are no correct answers, only your honest opinion.

PART I: DEMOGRAPHICS

*In this section of the survey, we would like you to tell us something about yourself. **Your answers to these demographic questions will help us analyze the data.** Only aggregate answers will be presented for each question. Therefore, no one will be able to identify your responses to the questions. If you are uncomfortable about answering any of the demographic questions, leave the question blank. If you are comfortable, please put an X next to the statement that best reflects your answer:*

1. I work in:	<input type="checkbox"/> Headquarters (if you check this box, move to Question 2)	<input type="checkbox"/> Regional (if you checked this box, move to Question 3)
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2. I work in the following department:	<input type="checkbox"/> Audit Professional Standards	and	<input type="checkbox"/> Prevention
	<input type="checkbox"/> Taxpayer Service		<input type="checkbox"/> Customs
	<input type="checkbox"/> Modernization and Strategic Planning		<input type="checkbox"/> IT
	<input type="checkbox"/> Human Resources		<input type="checkbox"/> Common Services

PART I: DEMOGRAPHICS, CONTINUED

3. I work in the following region/unit:	<input type="checkbox"/>	Taxpayer Service	<input type="checkbox"/>	Human Resources
	<input type="checkbox"/>	Prevention	<input type="checkbox"/>	Other
	<input type="checkbox"/>	Audit	<input type="checkbox"/>	
	<input type="checkbox"/>	Customs	<input type="checkbox"/>	
	<input type="checkbox"/>	IT	<input type="checkbox"/>	
	<input type="checkbox"/>	Operations	<input type="checkbox"/>	

4. I am a:	<input type="checkbox"/>	Director/Deputy Director/Head	<input type="checkbox"/>	Team Leader
	<input type="checkbox"/>	Manager	<input type="checkbox"/>	Staff

5. I am a:	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female
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6. I am:	<input type="checkbox"/>	Between 20 and 24	<input type="checkbox"/>	Between 35 and 39
	<input type="checkbox"/>	Between 25 and 29	<input type="checkbox"/>	Between 40 and 49
	<input type="checkbox"/>	Between 30 and 34	<input type="checkbox"/>	50 or over

7. I have worked for the RS for:	<input type="checkbox"/>	Under a year	<input type="checkbox"/>	Four to seven years
	<input type="checkbox"/>	One to three years	<input type="checkbox"/>	Seven to 10 years

8. I have worked for my department or unit for:	<input type="checkbox"/>	Under a year	<input type="checkbox"/>	Four to seven years
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	<input type="checkbox"/>	One to three years	<input type="checkbox"/>	Seven to 10 years
<hr/>				
9. I want to work for the RS for:	<input type="checkbox"/>	Under a year	<input type="checkbox"/>	Seven to 10 years
	<input type="checkbox"/>	One to three years	<input type="checkbox"/>	11 to 13 years
	<input type="checkbox"/>	Four to seven years	<input type="checkbox"/>	14 or more
<hr/>				
10. My highest education level achieved is:	<input type="checkbox"/>	High school	<input type="checkbox"/>	University degree
	<input type="checkbox"/>	Several university courses	<input type="checkbox"/>	Post University studies
<hr/>				

WORK AND WORKPLACE

In this section of the survey, we would like you to give us your opinion regarding your work and workplace. Place an X next to the statement that best reflects your answer. Please use the following rating scale:

1 = Strongly Disagree

2 = Disagree

3 = More Disagree than Agree

4 = More Agree than Disagree

5 = Agree

6 = Strongly Agree

Policy and Procedures

	1	2	3	4	5	6
1. I have a comprehensive, up-to-date job description that accurately reflects what I do and what I need to achieve.	<input type="checkbox"/>					
2. I have formal written policies and procedures on how to conduct my daily work.	<input type="checkbox"/>					
3. I know the expected quantity of my work and what I need to achieve for my manager to confirm that my performance is satisfactory.	<input type="checkbox"/>					
4. I know the expected quality of my work and what I need to achieve for my manager to confirm that my performance is satisfactory.	<input type="checkbox"/>					
5. I perform work in an effective, efficient, and productive manner.	<input type="checkbox"/>					
6. I am clear about the long-term goals and objectives of the RS.	<input type="checkbox"/>					

7. I am clear about the long-term goals and objectives of my department.

8. I fully understand the standard of performance that is expected from me each year.

9. My performance is formally evaluated in a thorough way at least once a year.

10. I am fairly rewarded for my performance.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

Communication

Rating Scale:

1 = Strongly Disagree

2 = Disagree

3 = More Disagree than Agree

4 = More Agree than Disagree

5 = Agree

6 = Strongly Agree

	1	2	3	4	5	6
11. I find the intranet a useful channel of communication within the RS.	<input type="checkbox"/>					
12. I use the RS intranet regularly to keep myself informed of news and developments relevant to me.	<input type="checkbox"/>					
13. I receive regular briefings and verbal updates from my manager, which keep me well-informed of news and developments within the Tax and Customs Administration that are relevant to me and to my team.	<input type="checkbox"/>					
14. I receive regular briefings and verbal updates from the appropriate Deputy Director, which keep me well-informed of news and developments within the RS and its performance that are relevant to me and to my team.	<input type="checkbox"/>					
15. In the course of my work, I feel that the quality of communication between teams and functions works well and that this helps my team and me to achieve our targets.	<input type="checkbox"/>					

16. My team has regular team meetings and these are useful in keeping me up to date with our performance and other aspects of our work that are relevant to me.
17. The written and verbal communications I receive within the RS are clear and understandable.
18. The written and verbal communications I receive within the Tax and Customs Administration are relevant to me and to my job.
19. I fully understand the strategic objectives of the RS and feel well-informed about our institutional performance throughout the year.
20. I believe that the relationships between headquarters functions/teams and outfield (regional) functions/teams generally are very productive and help the Tax and Customs Administration of the RS as a whole to perform its duties effectively.
21. I believe that the relationships between the teams in the regional offices are positive and the coordination between them helps the RS to perform well as a whole.
22. I am satisfied with the standard of communication within the RS as a whole.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

Management and Senior Management

Rating Scale:

1 = Strongly Disagree

2 = Disagree

3 = More Disagree than Agree

4 = More Agree than Disagree

5 = Agree

6 = Strongly Agree

	1	2	3	4	5	6
23. My achievements and my contributions are valued by my immediate supervisor.	<input type="checkbox"/>					
24. My immediate supervisor sets and communicates clear goals with me to explain my role and the results I am responsible for.	<input type="checkbox"/>					
25. The RS values my work and my contributions.	<input type="checkbox"/>					
26. I am fairly compensated for my work.	<input type="checkbox"/>					
27. I am satisfied with the relationship I have with my immediate supervisor.	<input type="checkbox"/>					
28. My immediate supervisor measures the performance of everyone on my team accurately, fairly, and consistently.	<input type="checkbox"/>					

29. My immediate supervisor directs and assigns work to members of my team effectively, fairly, and consistently.
30. I feel encouraged to make suggestions to enhance the efficiency and effectiveness of my team and feel that my ideas are valued and appreciated.
31. I feel that I have an appropriate degree of control over my work and influence the outputs of my work.
32. My immediate supervisor is good at managing people.
33. I feel comfortable asking for help from my supervisor whenever I have a problem to solve at work.
34. I know what is expected of me in performing my job.
35. Change is well-managed within the RS.
36. I am treated fairly at the RS.
37. My line manager helps me to manage the pressure I come under in my job.

38. I would speak highly of the RS as an employer.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

Education, Training, and Career Potential

Rating Scale:

1 = Strongly Disagree

2 = Disagree

3 = More Disagree than Agree

4 = More Agree than Disagree

5 = Agree

6 = Strongly Agree

	1	2	3	4	5	6
39. I have sufficient education that enables me to conduct my work to the required standard.	<input type="checkbox"/>					
40. I have received sufficient training that enables me to conduct my work to the required standard.	<input type="checkbox"/>					
41. The training I have received has helped me to conduct my work to a better standard.	<input type="checkbox"/>					
42. My immediate supervisor provides OTJ and development that enables me to work to a higher standard.	<input type="checkbox"/>					
43. I have good training opportunities to improve my skills and qualifications.	<input type="checkbox"/>					
44. My immediate supervisor works with me to develop my professional skills.	<input type="checkbox"/>					

45. I feel a sense of ownership for my own development and career.

46. I am well-trained to carry out my duties and responsibilities.

47. I have satisfactory prospects for career development and promotion within the RS.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

Equipment, Working Conditions, and Miscellaneous

Rating Scale:

1 = Strongly Disagree

2 = Disagree

3 = More Disagree than Agree

4 = More Agree than Disagree

5 = Agree

6 = Strongly Agree

1 2 3 4 5 6

48. I have the equipment that I need to do my job properly.

49. I have good working conditions.

50. I have sufficient training to effectively, efficiently, and productively use the RS's equipment.

51. I can effectively, efficiently, and productively use the RS's computer systems and software.

52. I am fully proficient in the use of all systems and programs (e.g., Microsoft Outlook, Excel, Word, PowerPoint, etc.), and utilize these proficiencies to deliver a good standard of work performance.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

Customer Service

For the purposes of these questions, customers are defined either as external customers (usually taxpayers) or recipients of the services that you and your team provide to other parts of the organization.

	1	2	3	4	5	6
53. I receive sufficient training within the RS to be able to deliver high-quality customer service internally and externally (as applicable).	<input type="checkbox"/>					
54. I understand what is expected of me in terms of the standards of service that I am expected to provide to external customers (if applicable).	<input type="checkbox"/>					
55. Within the RS, I am fully aware of who my internal customers are (i.e., internal customers to whom I provide a service) and the scope and standard of services that I am expected to provide (if applicable).	<input type="checkbox"/>					
56. Within the RS, I am fully aware of whom I receive customer services from and the scope and standards of service I expect to receive.	<input type="checkbox"/>					
57. My manager places sufficient emphasis on the importance of the team providing excellent internal and external customer service.	<input type="checkbox"/>					
58. Customer complaints are well-managed by my team.	<input type="checkbox"/>					
59. I would speak highly about the standard of customer service that my team and I provide.	<input type="checkbox"/>					
60. I would speak highly about the standard of customer service provided by the RS.	<input type="checkbox"/>					

61. Customer complaints are well-managed by the RS.

62. My immediate supervisor continually encourages me to provide good internal/external customer service.

63. I believe that our customer service standards are well-known so that customers always know what to expect from myself and my team and therefore have their expectations well-managed.

64. I believe that the standard of customer service provided to external customers is satisfactory.

65. I believe that the standard of internal customer service within the Tax and Customs Administration is improving.

66. I believe that the standard of internal customer service within the RS is satisfactory.

If your response to any of the questions was a 1 or a 2, please provide comments in the space below:

PART III: NARRATIVE QUESTIONS

Instructions: Please read and respond to each question.

1. *Why is your work important?*

2. *What is the easiest part of your work?*

3. *What is the hardest part of your work?*

4. *What obstacles prevent you from doing a better job?*

5. Please describe the training that you have had in the past three years. Please specify the length of the training, the organization that conducted it, and whether you could apply what you learned back on the job.

Program Name	Length of Program	Sponsoring Organization	Job Application (Yes or No)
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6. What additional training would you like to have to help you better perform your job?

7. If you could make one improvement in the RS, what would it be?

8. Is there something that you would like to share about your work or the workplace that isn't covered by the survey?

THANK YOU FOR COMPLETING THIS SURVEY

Human Resources Best Practices

Revenue Service of Georgia Current Performance Level

May 2011

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HR BEST PRACTICES - HR STRATEGY, PLANNING, POLICIES, AND COMMUNICATION

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
HR Strategy	Respond to user requests—no forward-looking strategy	Independent of business strategy	Tries to support top-line business strategy	Forward-looking, driven by requirements of business strategy	Proactive with Human Resources issues integrated into business strategy development
Plan for HR Strategy Implementation	No formalized plan	Specific objectives included in plan	Specific objectives and key performance indicators included in plan	Specific objectives, key performance indicators, activities, and timing included in plan	Specific objectives, key performance indicators, timing, costs, and accountability included in plan Prioritization of initiatives
Policies	Outdated policies not supportive of current business needs	Incomplete or ambiguous policies	Policies serving the Human Resources function rather than business needs	Policies consistent with the business and Human Resources strategies	Human Resources is a leader in establishing people policies that support the business and Human Resources strategies
Strategy, Plan, and Policy Communication	Limited communication	Communicate policies	Communicate policies and plans	Communicate policies, plan, and strategy	Communicate policies, plan, strategy, vision mission, and values; and encourage two-way dialogue with employees
Reporting Relationship and Focus	Human Resources responsibilities handled by various persons in the organization with no linkage to the organization's business strategy. Administrative focus.	Dedicated Human Resources person who reports to various senior managers with limited linkage to the organization's business strategy. Administrative and operational focus.	Dedicated Human Resources person who reports to the Director/Head of Administration and takes a reactive role in supporting the organization's business strategy. Operational focus.	Dedicated Human Resources person who reports to Director/Head of Administration or President and takes a proactive role in supporting the organization's business strategy. Operational and strategic focus.	Dedicated Human Resources person who reports to President and is fully integrated into leading the organization in achieving its business strategy. Strategic Focus.

HR BEST PRACTICES - ORGANIZATIONAL DEVELOPMENT

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Organizational Structure	Inflexible based on historical developments	Institutional—formal with hierarchical structure	Hierarchical but adaptable to some changes	Flexible based on a network of relationships with a formal hierarchy but also teams cutting across the organization to solve problems	Flexible with dual or multiple reporting relationships, lateral relationships, increased teamwork, and empowered employees making decisions interdependently
Organizational Effectiveness Monitoring and Counseling	Human Resources not involved	Human Resources facilitates data gathering about the organization and its operations and attitudes	Human Resources facilitates data gathering and feeds it back to management	Human Resources facilitates data gathering and feeds it back to the parties involved—employees and management	Human Resources facilitates data gathering, feeds it back to the parties involved, and supports the development of team-based solutions
Human Resources Role in Implementation of Organizational or Culture Change	Perceived as a barrier to change	Not involved in change—a neutral party	Supports change through effective administration of new Human Resources policies	Supports change efforts through effective implementation of Human Resources strategy, policies, and communication	Leads change efforts in concert with line management

HR BEST PRACTICES - RECRUITING

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Candidate Sourcing and Screening	Advertising in university and/or industry publication with only limited identification of desired qualifications	Use advertising, resume books, and/or executive search firms	Use advertising, resume books, executive search firms, write-ins, and/or employee referrals with clear identification of short-term qualifications	Supplement Level 3 with participation in on-campus recruiting	Supplement Level 4 with targeted communications through participation in university events. Tap into professional associations and alumni networks. Clearly define desired qualifications for successful long-term career
Interviewing / Selection	Untrained interviewers Interview based exclusively on resume	Trained interviewers Good definition of skills required for the position	Interview team with appropriate background to assess candidates	Interview team with appropriate background to assess candidates Additional criteria targeted at assessing long-term potential	Interviewers all portray consistent image of the company Process appropriate to the level and amount of information required (may include: case solving, presentation, testing, etc.)
Offer, Feedback, Closing, Selling	Lengthy delays in response Contingent offers	Impersonal, formalized response	Fast response	Personalized response Fast response	Immediate, personal response Develop goodwill regardless of decision Continue to sell the company after offer
Cross-Organization Coordination	Duplication of effort	No communication	Independent approach for some units or geographic areas	Centrally coordinated strategy	“One firm” approach with continuity of recruiting staff
Relationships with Sources	Contact sources as needed with no continuity or long-term relationship	Relationships only if initiated by source	Relationships with conveniently located sources	Relationships with well-defined core sources	Continuous presence with one-face approach at core sources

HR BEST PRACTICES - STAFFING AND SUCCESSION PLANNING

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Posting Openings	No open posting, only through the grapevine	Open posting, but limited to job-specific location Often a manual or paper system	Posting extended to other targeted areas of company Respond through Human Resources who coordinates efforts between employees and hiring managers	Division or company-wide posting Respond through Human Resources who coordinates efforts between employees and hiring managers Often an on-line or automated telephone system	Posting company-wide Available for employees to apply directly to hiring manager based on established criteria On-line or automated telephone system
Candidate Identification and Communication Across Business Units	Identification locally without communication across business units	Identification by managers within a business unit (possible hoarding of talent exists)	Identification linked to performance and potential possibly through annual review but limited systems to facilitate transfers across business units	Identification linked to career development and long-term personnel requirements with communication across business units	Level 4 supplemented with a fast track for high-potential employees identified across the whole company
Selection	Local manager makes selection	Local team makes selection	Local team makes selection with counsel from next management level	Local selection with linkage to strategy and personnel planning	Level 4 supplemented with explicit attention paid to high-potential employees in order to assess career and personnel planning implications
Succession Planning and Development	No plan, look to current immediate senior reports	Successful line managers promoted to senior managers	Senior managers combat each other in a competition fashion to reach the pinnacle	Potential of mid-to high-level managers assessed and high potentials are assigned to high-profile developmental positions	Early identification of high-potential employees, analysis of their performance in developmental positions, a well-defined fast track to have qualified senior managers

HR BEST PRACTICES - TRAINING AND ORIENTATION

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Orientation	None	Explain rules	Include overview of job, process, site, etc.	Level 3, plus company vision, goals, and values	Level 4, plus commitment and team-building exercises
Needs Identification	No formal programs or tools Identified by individuals	Limited to skills necessary to perform current job	Standardized by job level—skills necessary to perform current job and move vertically within function	Coordinated with Human Resources development process	Individually tailored—with forward-looking emphasis matching organizational goals
Program and Structure	Not defined—only on an as-needed basis	Some OTJ	Standardized program combining formal and OJT	Flexible program, including job rotation and geographical mobility	Dynamic, forward-looking training, content, and delivery method adjust according to need
Tracking	Nonexistent	Inconsistent tracking	Tracking a local level	The provision of training and its effectiveness are tracked company-wide through HRIS Information is accessible only to Human Resources organization	The provision of training and its effectiveness are tracked company-wide through HRIS Information accessible directly to appropriate end users
Course Feedback and Results Measurement	None	Keep track of attendance and number of courses	Level 2 plus evaluation of course content and presentation	Level 3, plus feedback from attendees concerning effectiveness of training in Human Resources development	Training related to improvements in key performance indicators (i.e., productivity, quality, etc.) Continuous efforts to improve the effectiveness of training

HR BEST PRACTICES - APPRAISAL, DEVELOPMENT, AND CAREER PLANNING

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Performance Objectives	Explicit performance objectives not defined	Performance objectives defined Vague measurements	Performance objectives and measurements clearly defined No clear connection between objectives and organizational performance	Objectives aligned with corporate objectives, but line of sight is too far for most employees	A few, key measurable objectives established: Aligned with performance drivers Aligned with job design (team versus individual objectives) Close line of sight
Appraisal and Feedback	None or informal only, undifferentiated “check the boxes” cursory process	Top-down appraisal, one-on-one with supervisor only, yearly	Objectives and measurements clearly defined, criteria aligned with group goals and job design No or unclear linkages to compensation, training, or development	Substantial management time dedicated to process, peer and self-evaluation included	360° feedback, jointly agreed-upon goals, timing to match performance cycle, linked to compensation, training, and development
Development Needs Identification	Identified by individual	Standard development program	Development tailored to individual, drives next assignment	Driven by feedback program, training catalogued	Forward-looking skill gap analysis between current employee level and corporate needs drives development programs

HR BEST PRACTICES - APPRAISAL, DEVELOPMENT, AND CAREER PLANNING (CONTINUED)

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Career Planning	Career assessment tools and support are not widely disseminated Career paths are not widely known	Sample career paths identified	Level 2 and career assessment tools and counseling available to help individuals define career objectives and plans	Individual objectives translated into assignment plans driven by potential	Career planning tied to personnel planning, flexibility, career counseling
International Exposure	No programs, ad hoc success	Suggested/required for advancement (later in career)	Exchange programs with specified duration	Encouraged early in career with rotations designed to further development, senior sponsor on "both ends"	Globally integrated assignments with participation of high potentials necessary to move to top management
Identifying High-Potential Employees	High potential = senior position, "hold on" to best young employees	Patchy identification, politicized process	Local managers look for potential, program to identify high potentials in place	Characteristics of high potentials defined, impact on career plan	Identified early ≤five years by senior level, fast track defined to result in internal development of senior managers, senior-level tracks career

HR BEST PRACTICES - COMPENSATION

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Philosophy/Strategy	Focus on fairness and internal equity only	Focus on fairness, internal equity, and external competitiveness—“attract and retain”	Level 2 with focus on key organizational goals	Focus on key organizational goals—communicate, reward, and differentiate based on performance	Level 4, but as a total compensation package (including indirect pay such as benefit packages)
Salary Plan and Structure	Base salary with merit increases as the only widely used form of direct pay	Variable pay component, but only for senior management and sales organization	Variable pay component for all/most levels of the organization	Level 3 with linkage to performance management system	Variable pay component linked to performance management system Aligned with job design (balance of team pay, individual pay) Variable reward amount large enough to make a difference to employees but within their risk profile

HR BEST PRACTICES - PAYROLL AND BENEFITS ADMINISTRATION

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Benefits Philosophy/ Strategy	Minimize benefits costs	Follow competitive practices with benefits of equal importance as direct pay	Follow competitive practices with benefits of equal importance as direct pay	Follow competitive practices with benefits of equal importance as direct pay	A part of total compensation but of secondary importance to direct, especially when compared to variable pay in the motivation of performance
Structure	Provide minimal benefits: supplemental pay and insurance benefits	Provide standard benefits, including Level 1, plus retirement and employee service benefits with little or no flexibility	Full benefits of Level 2 with a higher level of flexibility	Flexible benefit structure—cafeteria-style approach	Flexible benefit structure, resulting in improved employee choice, understanding of benefit costs, and cost containment
Administration	Complete decentralization of administration activities No administrative activities are outsourced	Complete decentralization of administration activities A few administration activities are outsourced based on cost/benefit analysis	Some centralization of administration activities into regional centers A few administration activities are outsourced based on cost/benefit analysis	Some centralization of administration activities into regional centers Outsource administration activities that cannot be provided at a comparable cost and service level	Reduce cost by removing redundancies and increasing scale economies, generally through a benefits service center Technology available to allow employees to check and alter plans without dealing with Human Resources personnel

HR BEST PRACTICES - EMPLOYEE RECORDKEEPING AND HR INFORMATION SYSTEMS

Element	Level 1	Level 2	Level 3	Level 4	Level 5 - Best Practices
Human Resources Information Tracked	Basic employee information for legal and administrative purposes	Basic information with a few Human Resources areas	Level 2 with documented yearly reviews	Basic information and a number of Human Resources applications, including recruiting, staffing, training, and career development	Level 4, but Human Resources information on all employees
Information Access and Use	Information basically inaccessible	Information available if you can figure out where it is	Information accessible through hierarchical Human Resources channels	Information accessible within Human Resources at many levels	Information accessible globally to Human Resources, line managers, and in some cases, employees, as appropriate
Data Maintenance and Accuracy	Data rarely updated after initial input	Data updated irregularly	Data updated yearly through standard procedure	Quality procedures ensure data accuracy	Continuous updates as information becomes available
Platform	PC-based	Terminal and mainframe configuration	PC and mainframe configuration	PC and mainframe configuration	Client server network
Communications Technology	Mail, phone	Mail, phone, fax	Mail, phone, fax, and e-mail	Mail, phone with voicemail, fax, and e-mail	Mail, phone, fax, e-mail, plus more advanced technology (i.e., video conferencing, etc.)

AUDIT INSPECTOR COMPETENCY SURVEY

(As of May 1, 2011)

On behalf of USAID’s EPI in Georgia, we are conducting a competency survey so that you can share your assessment of your current work performance. The data collected from the survey will be supplemented with interviews and focus group meetings. Together, they will provide a profile of the Tax and Customs Administration of the RS. This will allow us to recommend actions and programs to improve organizational performance.

To begin the process, performance expectations or competencies were established for the Audit Inspector. Competencies are the knowledge, skills, and behaviors that the Audit Inspector should demonstrate in order to meet a satisfactory standard of performance.

In this document are the required knowledge, skills, and behaviors or competencies for an Audit Inspector. We would like you to read each of the performance expectations or competencies along with its corresponding description and indicate the importance to your position (the extent to which the competency is required in order to perform your role effectively) and your current level of effectiveness using the rating scale below:

RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Please do not confer with your fellow employees as to how you should answer this survey. There are no correct answers, only your self-assessment of your current performance.

This survey is anonymous. No details of individual evaluations will be shared with anyone. The results will be tabulated using all of the submitted surveys. The results will assist us in determining the future training curriculum, including training priorities for Audit Inspectors. Therefore, we encourage you to read each question carefully and answer honestly. This survey can be important for your future training, as well as capacity building at the Tax and Customs Administration of the RS.

DEMOGRAPHICS

In this section of the survey, we would like you to tell us something about yourself. **Your answers to these demographic questions will help us analyze the data.** Only aggregate answers will be presented for each question. Therefore, no one will be able to identify your responses to the questions. If you are uncomfortable about answering any of the demographic questions, leave the question blank. If you are comfortable, please put an X next to the statement that best reflects your answer:

1. I am a:	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female
2. I am:	<input type="checkbox"/>	24 and under	<input type="checkbox"/>	Between 30 and 39

	<input type="checkbox"/> Between 25 and 29	<input type="checkbox"/> 40 or over
3. I have worked for the RS for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
4. I have worked in my current position for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
5. My highest education level achieved is:	<input type="checkbox"/> High school	<input type="checkbox"/> University degree
	<input type="checkbox"/> Some university courses	<input type="checkbox"/> Postuniversity studies

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Employee Satisfaction – Employee Contribution

This critical job element measures the degree to which an employee’s actions contribute to the overall office working conditions. The employee supports a positive and cooperative atmosphere in the office where everyone is treated with honesty, dignity, and respect, free from harassment and discrimination.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Workplace Interaction	1. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	○	○	○	○	○	○	○	○	○	○	○	○

Workplace Involvement	2. Participates in identifying and solving workgroup issues.	○	○	○	○	○	○	○	○	○	○	○	○
	3. Participates in activities that maintain or improve workgroup efficiency.	○	○	○	○	○	○	○	○	○	○	○	○

	4. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	<input type="radio"/>													
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Workplace Environment	5. Actively supports a work environment free from harassment and discrimination.	<input type="radio"/>													
	6. Works actively to promote a cooperative working environment.	<input type="radio"/>													
	7. Willingly shares knowledge and skills within the workplace.	<input type="radio"/>													
	8. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	<input type="radio"/>													

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Knowledge

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers by providing the technical expertise to serve them with professional and helpful service, at the same time applying that knowledge and technical skill to the task of correctly determining the taxpayer's tax obligation. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>							
		NA	1	2	3	4	UD	NA	1	2	3	4	UD		
Tax Laws	9. Displays sufficient mastery of tax laws and utilizes research tools to independently conduct relevant research and applies the law to the optimal extent.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	10. Conducts appropriate research using sources such as, the tax laws	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	and sublegal acts, public rulings, and other applicable laws of Georgia, to resolve issues and complete assignments thoroughly, accurately, and in a timely fashion.											
Procedural Requirements and Guidelines	11. Demonstrates an authoritative knowledge of the applicable sublegal acts and other procedural guidelines.	○	○	○	○	○	○	○	○	○	○	○
	12. Initiates relevant research and analysis of sublegal acts and procedural guidelines using other applicable sources (such as peers, managers, and other colleagues) to resolve issues or complete assignments thoroughly, accurately, and in a timely fashion.	○	○	○	○	○	○	○	○	○	○	○

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Knowledge, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers by providing the technical expertise to serve them with professional and helpful service, at the same time applying that knowledge and technical skill to the task of correctly determining the taxpayer's tax obligation. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Tax and Accounting Principles	13. Demonstrates a satisfactory knowledge of tax and accounting principles necessary to understand, reconcile, and analyze taxpayer books and records or financial statements to the required standard.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	14. Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	15. Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction - Application

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Application of Tax Laws	16. Conducts tasks in a complete, understandable, accurate, and logical manner.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	17. Applies the tax laws correctly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	18. Cites authority and follows established rulings and precedents in making correct determinations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	19. Obtains and evaluates the taxpayers' position and addresses the merits of this in the course of case development.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	20. Explains the taxpayer's options (i.e., agreement or appeal, installment payments, etc.) at all stages of the process/taxpayer relationship.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	21. Demonstrates innovative approaches in order to resolve differences of application of the tax laws.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	22. Demonstrates the ability to work autonomously in an effective manner, without supervision, within the limits of delegated authority.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Taxpayer Satisfaction – Application, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD

Taxpayer Relations	23. Identifies taxpayer's education needs and concerns and addresses those needs and concerns in a proactive manner.	○	○	○	○	○	○	○	○	○	○	○	○
	24. Provides information that is complete, understandable, and is presented in a logical and professional manner.	○	○	○	○	○	○	○	○	○	○	○	○
	25. Uses clear and precise communication methods appropriate to the listener.	○	○	○	○	○	○	○	○	○	○	○	○
	26. Actively listens to and considers the taxpayer's point of view.	○	○	○	○	○	○	○	○	○	○	○	○
	27. Follows all procedures and guidelines with diligence and confidence.	○	○	○	○	○	○	○	○	○	○	○	○
	28. Is innovative and independent in contacts with taxpayers.	○	○	○	○	○	○	○	○	○	○	○	○

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Application, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through

professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Written Communication	29. Produces written products or case files that are complete, organized, understandable, and presented in a logical manner even in the most complex situations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	30. Demonstrates the ability to work effectively in an autonomous manner – appropriate to the level of delegated authority - in preparing written products except in complex situations where escalation to a more senior colleague may be necessary.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	31. Prepares workpapers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	32. Prepares audit reports that are complete, comprehensive, and easy to understand.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Business Results – Quality

This individual performance -critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Research Tools and Analytical Methods	33. Uses appropriate analytical methods and resources (such as peers, managers, and staff or innovative techniques) to independently conduct research.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	34. Considers current tax law, court cases, and taxpayer's position when researching or analyzing assignments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	35. Interprets findings independently and correctly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Completion of Assignments	36. Completes assignments thoroughly, accurately, in a timely fashion and within established guidelines.	<input type="radio"/>											
	37. Develops issues to the extent necessary to resolve them to bring the taxpayer into compliance.	<input type="radio"/>											
	38. Uses the appropriate report writing software for preparation of reports, including time reporting.	<input type="radio"/>											
	39. Properly prepares closing documents to ensure proper handling and/or recording after the audit is closed.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Business Results – Quality, continued

This individual performance -critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Security	40. Adheres to computer system and document security requirements, using only authorized equipment and software.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	41. Secures sensitive documents.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	42. Safeguards tax returns and tax return information to prevent unauthorized disclosure.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	43. Adheres to the policy against accessing unauthorized data, unauthorized computer programs, unauthorized computer Web sites, and all other policies regarding unauthorized access or use of official equipment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	44. Adheres to the laws and regulations regarding disclosure of tax returns and tax return-related information.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Efficiency

This individual performance-critical job element describes how the employee promotes achievement of business results by completing assignments in a timely fashion within established guidelines. The use of proper workload management and time utilization techniques is a key component of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position	Please rate your current level of effectiveness
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Competency	Description	NA	1	2	3	4	UD	NA	1	2	3	4	UD
		Complete Work in a Timely Fashion	45. Completes work assignments so that both the total time spent and the time span of the activities are commensurate with the nature and complexity of the work.	<input type="radio"/>									
46. Identifies issues that have significant compliance impact and manages own time efficiently, relative to the volume, complexity, and urgency of the personal and collective team workload, and seldom spends time on items of little materiality.	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
47. Schedules work at the appropriate location in order to ensure maximum efficiency and productivity at all times.	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prioritizes Work	48. Prioritizes, plans, and schedules work in a logical and timely manner even when workload is complex and presents conflicting demands.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	49. Efficiently plans and prioritizes own time in order to maximize case management efficiency.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	50. Follows procedures to protect the government revenue in jeopardy and other special cases.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Efficiency, continued

This individual performance-critical job element describes how the employee promotes achievement of business results by completing assignments in a timely fashion within established guidelines. The use of proper workload management and time utilization techniques is a key component of this critical job element.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Gathers Information and Develops Facts	51. Uses appropriate analytical resources, fact-finding, and innovative techniques to gather and develop facts that are complete, understandable, and logically presented.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	52. Correctly interprets and adheres to applicable procedures, guidelines, and standards.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

TAX OFFICER COMPETENCY SURVEY

(As of May 1, 2011)

On behalf of USAID’s EPI in Georgia, we are conducting a competency survey so that you can share your assessment of your current work performance. The data collected from the survey will be supplemented with interviews and focus group meetings. Together, they will provide a profile of the Tax and Customs Administration of the RS of Georgia. This will allow us to recommend actions and programs to improve organizational performance.

To begin the process, performance expectations or competencies were established for the Tax Officer. Competencies are the knowledge, skills, and behaviors that the Tax Officers should demonstrate in order to meet a satisfactory standard of performance.

In this document are the required knowledge, skills, and behaviors or competencies for a Tax Officer. We would like you to read each of the performance expectations or competencies along with its corresponding description and indicate the importance to your position (the extent to which the competency is required in order to perform your role effectively) and your current level of effectiveness using the rating scale below:

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Please do not confer with your fellow employees as to how you should answer this survey. There are no correct answers, only your self-assessment of your current performance.

This survey is anonymous. No details of individual evaluations will be shared with anyone. The results will be tabulated using all of the submitted surveys. The results will assist us in determining the future training curriculum, including training priorities for Tax Officers. Therefore, we encourage you to read each question carefully and answer honestly. This survey can be important for your future training, as well as capacity building at the Tax and Customs Administration of the RS of Georgia.

DEMOGRAPHICS

In this section of the survey, we would like you to tell us something about yourself. Your answers to these demographic questions will help us analyze the data. Only aggregate answers will be presented for each question. Therefore, no one will be able to identify your responses to the questions. If you are uncomfortable about answering any of the demographic questions, leave the question blank. If you are comfortable, please put an X next to the statement that best reflects your answer:

1. I am a:	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female
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2. I am:	<input type="checkbox"/>	24 and under	<input type="checkbox"/>	Between 30 and 39
	<input type="checkbox"/>	Between 25 and 29	<input type="checkbox"/>	40 or over
3. I have worked for the RS for:	<input type="checkbox"/>	Under a year	<input type="checkbox"/>	5 to 10 years
	<input type="checkbox"/>	1 to 4 years	<input type="checkbox"/>	Over 10 years
4. I have worked in my current position for:	<input type="checkbox"/>	Under a year	<input type="checkbox"/>	5 to 10 years
	<input type="checkbox"/>	1 to 4 years	<input type="checkbox"/>	Over 10 years
5. My highest education level achieved is:	<input type="checkbox"/>	High school	<input type="checkbox"/>	University degree
	<input type="checkbox"/>	Some university courses	<input type="checkbox"/>	Postuniversity studies

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Employee Satisfaction – Employee Contribution

This critical job element measures the degree to which an employee’s actions contribute to the overall office working conditions. The employee supports a positive and cooperative atmosphere in the office where everyone is treated with honesty, dignity, and respect, free from harassment and discrimination.

Performance Expectations/Competency	Performance Expectations/Competency Description	Please rate the importance to your position					
		NA	1	2	3	4	UD
Workplace Interaction	53. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	○	○	○	○	○	○

Please rate your current level of effectiveness					
NA	1	2	3	4	UD
○	○	○	○	○	○

Workplace Involvement	54. Participates in identifying and solving workgroup issues.	<input type="radio"/>											
	55. Participates in activities that maintain or improve workgroup efficiency.	<input type="radio"/>											
	56. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	<input type="radio"/>											

Workplace Environment	57. Actively supports a work environment free from harassment and discrimination.	<input type="radio"/>											
	58. Works actively to promote a cooperative working environment.	<input type="radio"/>											
	59. Willingly shares knowledge and skills within the workplace.	<input type="radio"/>											
	60. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction - Knowledge

This individual performance critical job element describes how the employee promotes the satisfaction of taxpayers and customers by providing the technical expertise to serve the customers with professional and helpful service. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Taxpayer Rights	61. Educates the taxpayer of their rights throughout the collection process.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	62. Ensures that the taxpayer's rights are observed and protected throughout the collection process.	<input type="radio"/>											
	63. Protects the confidentiality of taxpayer return and case-related information.	<input type="radio"/>											
	64. Accurately explains the collection process throughout the case progression.	<input type="radio"/>											
Case Analysis	65. Properly analyzes the case file and other necessary data to work toward efficient case resolution in a thorough and timely fashion.	<input type="radio"/>											
	66. Analyzes financial information appropriately in order to ensure effective case resolution.	<input type="radio"/>											
	67. Demonstrates the ability to recognize difficult or unusual issues and proceeds toward proper case resolution by utilizing a wide range of investigative and/or analytical techniques, as appropriate.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Knowledge, continued

This individual performance critical job element describes how the employee promotes the satisfaction of taxpayers and customers by providing the technical expertise to serve the customers with professional and helpful service. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position					
		NA	1	2	3	4	UD

<i>Please rate your current level of effectiveness</i>					
NA	1	2	3	4	UD

Protection of Public Interest	68. Uses appropriate enforcement action(s) to resolve the case.	<input type="radio"/>											
	69. Timely records tax liens in accordance with procedures.	<input type="radio"/>											
	70. Demonstrates appropriate balance between the need to protect taxpayer's rights with recognition of the impact of enforcement decisions on all of the RS stakeholders.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction - Application

This individual performance critical job element describes how the employee promotes the satisfaction of taxpayers and customers through professionally and courteously identifying taxpayer needs and/or concerns and providing quality products and services. Communication to the taxpayer is understandable and appropriate for the issue and encourages voluntary compliance.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Responsive, Courteous Service	71. Responds to customer requests or concerns with courtesy, professionalism, and impartiality while balancing a workload with competing priorities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	72. Establishes and maintains cooperative relationships at all times in order to expedite issue resolution.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	73. Demonstrates a positive professional courteous behavior in the course of serving	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	the public.												
	74. Explains taxpayer options (i.e., full payment, submit declaration, installment payments, etc.) in a straightforward, professional, and courteous fashion.	<input type="radio"/>											
	75. Demonstrates the ability to work efficiently and effectively in an autonomous manner, appropriate to the level of delegated authority, with minimum supervision.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Application, continued

This individual performance critical job element describes how the employee promotes the satisfaction of taxpayers and customers through professionally and courteously identifying taxpayer needs and/or concerns and providing quality products and services. Communication to the taxpayer is understandable and appropriate for the issue and encourages voluntary compliance.

Performance Expectations/ Competency	Performance Expectations/ Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Communication	76. Communicates taxpayer’s legal obligations, responsibilities, and the consequences for failure to comply.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	77. Employs effective listening skills and probing techniques to minimize misunderstanding and facilitate effective case resolution.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	78. Prepares written communications of a high standard (i.e., that are accurate,	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	professional, and well-structured).												
	79. Provides information – whether verbally or in writing - that is complete, understandable, and is presented in a logical and professional manner.	<input type="radio"/>											
	80. Uses clear and precise communication methods appropriate to the taxpayer or recipient.	<input type="radio"/>											

Compliance	81. Conducts full compliance checks on all cases.	<input type="radio"/>											
	82. Educates and assists taxpayers in filing and paying responsibilities.	<input type="radio"/>											
	83. The RS takes action to prevent further delinquencies after initial contact.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Business Results - Quality													
This individual performance critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.													
Performance Expectations/ Competency	Performance Expectations/ Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Investigation	84. Attempts to secure sufficient relevant financial information on initial contact to establish a plan of action for case resolution.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	85. Demonstrates a thorough knowledge of internal and external information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	sources and applies this knowledge to go beyond the obvious basic sources in order to locate taxpayers and/or their assets.												
	86. Uses a full range of investigative techniques to locate assets and verify financial information, while protecting the privacy of the taxpayer.	<input type="radio"/>											

Problem Solving Techniques	87. Identifies problems by utilizing innovative analytical techniques to identify problems and identify solutions.	<input type="radio"/>											
	88. Considers all available information, including information provided by the taxpayer, to develop appropriate approaches to reach a fair and equitable resolution.	<input type="radio"/>											
	89. Uses appropriate communication techniques, which minimize taxpayer inconvenience, avoid confrontation, and promote and enable voluntary compliance.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Business Results – Quality, continued

This individual performance critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.

<i>Performance</i>	<i>Performance</i>	Please rate the	<i>Please rate your current level of</i>
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Expectations/ Competency	Expectations/Competency Description	importance to your position						effectiveness						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Documentation	90. Documents case history in a complete, accurate, and understandable manner and in sufficient detail to support the outcome of the case.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	91. Maintains case files that are complete and in a neat and orderly manner within established guidelines.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	92. Prepares histories that are sufficiently detailed so that the basis for steps of the RS and conclusions reached are evident.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

RATING SCALE:

NA	1	2	3	4	UD
Not Applicable	Below Average	Average	Above Average	High	Undecided

Business Results – Efficiency

This individual performance critical job element describes how the employee promotes achievement of business results by completing assignments in a timely fashion within established guidelines. The use of proper workload management and time utilization techniques is a key component of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness						
		NA	1	2	3	4	UD	NA	1	2	3	4	UD	
Timely Actions	93. Responds quickly and effectively to changing priorities while balancing a complex workload and the Revenue Service taking timely and appropriate case actions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	94. Keeps manager informed of circumstances that	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	may cause delays in case activity.												
	95. Addresses interruptions or unscheduled activities in a manner that has minimal impact on timely case actions.	<input type="radio"/>											
Inventory Management	96. Resolves independently inventory management problems in complicated or unusual situations in accordance with established guidelines.	<input type="radio"/>											
	97. Identifies systemic problems and initiates corrective action.	<input type="radio"/>											
	98. Ensures that taxpayer accounts and assigned inventory information are current and accurate.	<input type="radio"/>											

Planning and Scheduling	99. Plans and schedules office and fieldwork based upon inventory needs.	<input type="radio"/>											
	100. Sets priorities as competing and varied work assignments arise.	<input type="radio"/>											
	101. Recognizes and deals with complicated or unexpected situations that may develop.	<input type="radio"/>											
	102. Uses effective planning and organization skills in order to minimize disruptions in casework resolution.	<input type="radio"/>											

CUSTOMS OFFICER COMPETENCY SURVEY

(As of May 1, 2011)

On behalf of USAID’s EPI in Georgia, we are conducting a competency survey so that you can share your assessment of your current work performance. The data collected from the survey will be supplemented with interviews and focus group meetings. Together, they will provide a profile of the RS Tax and Customs Administration of Georgia. This will allow us to recommend actions and programs to improve organizational performance.

To begin the process, performance expectations or competencies were established for Customs Officers. Competencies are the knowledge, skills, and behaviors that Customs Officers should demonstrate in order to meet a satisfactory standard of performance.

In this document are the required knowledge, skills, and behaviors or competencies for a Customs Officer. We would like you to read each of the performance expectations or competencies along with its corresponding description and indicate the importance to your position (the extent to which the competency is required in order to perform your role effectively) and your current level of effectiveness using the rating scale below:

RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Please do not confer with your fellow employees as to how you should answer this survey. There are no correct answers, only your self-assessment of your current performance.

This survey is anonymous. No details of individual evaluations will be shared with anyone. The results will be tabulated using all of the submitted surveys. The results will assist us in determining the future training curriculum, including training priorities for Custom Officers. Therefore, we encourage you to read each question carefully and answer honestly. This survey can be important for your future training, as well as capacity building at the RS of Georgia.

DEMOGRAPHICS

In this section of the survey, we would like you to tell us something about yourself. **Your answers to these demographic questions will help us analyze the data.** Only aggregate answers will be presented for each question. Therefore, no one will be able to identify your responses to the questions. If you are uncomfortable about answering any of the demographic questions, leave the question blank. If you are comfortable, please put an X next to the statement that best reflects your answer:

1. I am a:	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female
2. I am:	<input type="checkbox"/>	24 and under	<input type="checkbox"/>	Between 30 and 39

	<input type="checkbox"/> Between 25 and 29	<input type="checkbox"/> 40 or over
3. I have worked for Customs for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
4. I have worked in my current position for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
5. My highest education level achieved is:	<input type="checkbox"/> High school	<input type="checkbox"/> University degree
	<input type="checkbox"/> Some university courses	<input type="checkbox"/> Post University studies

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Employee Satisfaction – Employee Contribution

This critical job element measures the degree to which an employee's actions contribute to the overall office working conditions. The employee supports a positive and cooperative atmosphere in the office where everyone is treated with honesty, dignity, and respect, free from harassment and discrimination.

Performance Expectations/Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Workplace Interaction	103. Interacts in a courteous and professional manner with other colleagues and managers to foster and maintain excellent working relationships.	○	○	○	○	○	○	○	○	○	○	○	○

Workplace	104. Participates in identifying and solving workgroup issues.	○	○	○	○	○	○	○	○	○	○	○	○
------------------	--	---	---	---	---	---	---	---	---	---	---	---	---

Involvement	105. Participates in activities that maintain or improve workgroup efficiency.	<input type="radio"/>											
	106. Contributes proactively to the overall effectiveness of the workgroup, its morale, cohesion, and productivity as a team.	<input type="radio"/>											

Workplace Environment	107. Supports actively a work environment free from harassment and discrimination.	<input type="radio"/>											
	108. Works actively to promote a cooperative working environment.	<input type="radio"/>											
	109. Shares willingly knowledge and skills within the workplace.	<input type="radio"/>											
	110. Welcomes managerial direction and adheres to managerial instructions and embraces constructive criticism on aspects of work performance.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Customs Inspector – Knowledge

This individual performance-critical job element describes how the employee contributes by providing the technical expertise to serve with professional and helpful service, at the same time applying that knowledge and technical skill to the task of correctly determining customs obligations. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Customs Laws	111. Displays sufficient mastery of Tax and Customs laws and demonstrates an understanding of Tax and Customs operating environment and	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	culture.												
	112. Conducts appropriate research and applies core knowledge and technical skills required to interpret and apply customs and related border laws and tariffs to resolve issues and complete assignments thoroughly, accurately, and in a timely fashion.	<input type="radio"/>											
Procedural Requirements and Guidelines	113. Demonstrates an authoritative knowledge of the applicable Tax and Customs laws in line with procedural guidelines.	<input type="radio"/>											
	114. Initiates relevant research and analysis of sublegal acts and procedural guidelines using other applicable sources and applies Tax and Customs and other agencies' legislation and policy to determine tariff classification, valuation, and action in cases of prohibited imports/exports.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Knowledge, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers by providing the technical expertise to serve them with professional and helpful service, at the same time applying that knowledge and technical skill to the task of correctly determining the taxpayer's tax obligation. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components of this critical job element.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Tax and Customs	115. Demonstrates a satisfactory knowledge of Tax and Customs principles necessary in	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Principles	protecting and enhancing the interests of Georgia by managing security and community risks and by collecting specified Tax and Customs and excise revenues.												
	116. Demonstrates comfort in identifying and resolving issues or areas where compliance is questionable or lacking.	O	O	O	O	O	O	O	O	O	O	O	O
	117. Recognizes, considers, and utilizes indicators of fraud to inform the best approach to each case through a solid, working knowledge of the Tax and Customs regulations, policies, and procedures.	O	O	O	O	O	O	O	O	O	O	O	O

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction - Application

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Application of Tax & Customs Laws	118. Conducts tasks in a complete, understandable, accurate, and logical manner.	O	O	O	O	O	O	O	O	O	O	O	O
	119. Applies the Tax and Customs laws appropriately and correctly.	O	O	O	O	O	O	O	O	O	O	O	O
	120. Cites authority and follows established rulings and precedents	O	O	O	O	O	O	O	O	O	O	O	O

	in making correct determinations and decisions.												
	121. Determines and recommends penalty actions based on Tax and Customs laws.	<input type="radio"/>											
	122. Interprets and applies Tax and Customs and related border laws and tariffs.	<input type="radio"/>											
	123. Demonstrates innovative approaches in order to resolve differences in application of the Tax and Customs laws.	<input type="radio"/>											
	124. Demonstrates the ability to work within the limits of delegated authority and exercise specified powers as defined by Tax and Customs laws.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Application, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD

Customs Public Relations	125. Demonstrates commitment to delivering top-quality customer service and advice in a public-facing role.	<input type="radio"/>											
---	---	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	126. Provides information that is complete, understandable, and is presented in a logical and professional manner demonstrating relationship management both internally and externally of Tax and Customs.	<input type="radio"/>											
	127. Uses clear and precise communication methods appropriate to the listener.	<input type="radio"/>											
	128. Listens actively to and considers the other's point of view.	<input type="radio"/>											
	129. Follows all procedures and guidelines with diligence and confidence.	<input type="radio"/>											
	130. Pays attention to detail in order to quickly process information to understand and apply policies and procedures.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Taxpayer Satisfaction – Application, continued

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers through professionally and courteously applying the tax laws in conducting audits and other official tax administration activities. Communications to the taxpayer address the issues in an understandable and professional manner that encourages voluntary compliance.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Written Communication	131. Produces written products or case files that are complete, organized, understandable, and presented in a logical manner even in the most complex situations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	132. Demonstrates the ability to work effectively in an autonomous manner – appropriate to the level of delegated authority - in preparing written products except in complex situations where escalation to a more senior colleague may be necessary.	<input type="radio"/>											
	133. Prepares workpapers that are sufficiently detailed, easy to follow, and clearly reflect the tasks completed and conclusions reached.	<input type="radio"/>											
	134. Demonstrates well-developed interpersonal skills with the ability to communicate effectively verbally and in writing to wide-ranging audiences, and build and enhance successful relationships with internal and external tax and customs stakeholders.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Quality

This individual performance -critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Research Tools and Analytical Methods	135. Uses appropriate analytical methods and resources (such as peers, managers, and staff or innovative	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	techniques) to independently conduct research.												
	136. Considers current Tax and Customs laws and court cases when researching or analyzing assignments.	<input type="radio"/>											
	137. Interprets findings independently and correctly.	<input type="radio"/>											

Completion of Assignments	138. Completes assignments thoroughly, accurately, in a timely fashion and within established guidelines.	<input type="radio"/>											
	139. Develops issues to the extent necessary to resolve them to bring the issue into compliance.	<input type="radio"/>											
	140. Uses the appropriate report writing software for preparation of reports, including time reporting.	<input type="radio"/>											
	141. Prepares properly all required Tax and Customs documents accurately and according to the law.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Quality, continued

This individual performance -critical job element describes how the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of taxpayer privacy are key components of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Security	142. Adheres to computer system and document security requirements,	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	using only authorized equipment and software.												
	143. Secures sensitive documents and processed Tax and Customs declarations.	<input type="radio"/>											
	144. Safeguards Tax and Customs information to prevent unauthorized disclosure.	<input type="radio"/>											
	145. Adheres to the policy against accessing unauthorized data, unauthorized computer programs, unauthorized computer Web sites, and all other policies regarding unauthorized access or use of official equipment.	<input type="radio"/>											
	146. Adheres to the laws and regulations regarding disclosure of sensitive Tax and Customs-related information.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Efficiency

This individual performance-critical job element describes how the employee promotes achievement of business results by completing assignments in a timely fashion within established guidelines. The use of proper workload management and time utilization techniques is a key component of this critical job element.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	UD	NA	1	2	3	4	UD
Completes Work in a Timely Fashion	147. Completes work assignments so that both the total time spent and the time span of the activities is commensurate with the nature and complexity of the work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	148. Identifies issues that have significant compliance impact and manages own time efficiently, relative to the volume, complexity, and urgency of the personal and collective team workload and seldom spends time on items of little materiality.	<input type="radio"/>													
	149. Schedules work at the appropriate location in order to ensure maximum efficiency and productivity at all times.	<input type="radio"/>													
Prioritizes Work	150. Prioritizes, plans, and schedules work in a logical and timely manner even when workload is complex and presents conflicting demands.	<input type="radio"/>													
	151. Plans efficiently and prioritizes own time in order to maximize case management efficiency.	<input type="radio"/>													
	152. Follows procedures that adhere to the Customs Service integrity principles and code of conduct.	<input type="radio"/>													

RATING SCALE:

NA	1	2	3	4	UD
<i>Not Applicable</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>High</i>	<i>Undecided</i>

Business Results – Efficiency, continued

This individual performance-critical job element describes how the employee promotes achievement of business results by completing assignments in a timely fashion within established guidelines. The use of proper workload management and time utilization techniques is a key component of this critical job element.

Performance Expectations/ Competency	Performance Expectations/Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness							
		NA	1	2	3	4	UD	NA	1	2	3	4	UD		
Gathers Information and	153. Uses appropriate analytical resources, fact-finding, and	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Develops Facts	innovative techniques to gather and develop facts that are complete, understandable, and logically presented.										
	154. Interprets correctly and adheres to applicable procedures, guidelines, and standards as stated in the Tax and Customs laws of Georgia.	○	○	○	○	○	○	○	○	○	○

HEADQUARTERS PERSONNEL COMPETENCY SURVEY

(As of May 1, 2011)

On behalf of USAID’s EPI in Georgia, we are conducting a competency survey so that you can share your assessment of your current work performance. The data collected from the survey will be supplemented with interviews and focus group meetings. Together, they will provide a profile of the RS Tax and Customs Administration of Georgia. This will allow us to recommend actions and programs to improve organizational performance.

To begin the process, performance expectations or competencies were established for headquarters personnel. Competencies are the knowledge, skills, and behaviors that headquarters personnel should demonstrate in order to meet a satisfactory standard of performance.

In this document are the required knowledge, skills, and behaviors or competencies for headquarters personnel. We would like you to read each of the performance expectations or competencies along with its corresponding description and indicate the importance to your position (the extent to which the competency is required in order to perform your role effectively) and your current level of effectiveness using the rating scale below:

RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Please do not confer with your fellow employees as to how you should answer this survey. There are no correct answers, only your self-assessment of your current performance.

This survey is anonymous. No details of individual evaluations will be shared with anyone. The results will be tabulated using all of the submitted surveys. The results will assist us in determining the future training curriculum, including training priorities for headquarters personnel. Therefore, we encourage you to read each question carefully and answer honestly. This survey can be important for your future training, as well as capacity building at the RS of Georgia.

DEMOGRAPHICS

In this section of the survey, we would like you to tell us something about yourself. **Your answers to these demographic questions will help us analyze the data.** Only aggregate answers will be presented for each question. Therefore, no one will be able to identify your responses to the questions. If you are uncomfortable about answering any of the demographic questions, leave the question blank. If you are comfortable, please put an X next to the statement that best reflects your answer:

1. I am a:	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female
2. I am:	<input type="checkbox"/>	24 and under	<input type="checkbox"/>	Between 30 and 39

	<input type="checkbox"/> Between 25 and 29	<input type="checkbox"/> 40 or over
3. I have worked for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
4. I have worked in my current position for:	<input type="checkbox"/> Under a year	<input type="checkbox"/> 5 to 10 years
	<input type="checkbox"/> 1 to 4 years	<input type="checkbox"/> Over 10 years
5. My highest education level achieved is:	<input type="checkbox"/> High school	<input type="checkbox"/> University degree
	<input type="checkbox"/> Some university courses	<input type="checkbox"/> Post University studies

RATING SCALE:

NA	1	2	3	4	5
Not Applicable	Extremely Low	Below Average	Average	Above Average	Extremely High

Business Results - Quality

How the employee promotes the achievement of business results by completing assignments thoroughly and accurately within established guidelines. The use of proper research and analytical tools and the protection of customer privacy are key components.

Performance Expectations/ Competency	Performance Expectations/ Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	5	NA	1	2	3	4	5
Proactive	1. Plans and executes activities in a logical and structured fashion in order to achieve the desired results.	○	○	○	○	○	○	○	○	○	○	○	○

Problem Solving	2. Utilizes a variety of techniques and demonstrates sufficient tenacity in order to consider key factors, analyze alternative approaches, and apply	○	○	○	○	○	○	○	○	○	○	○	○
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	the right approach to reach the desired outcomes.						
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Making Decisions	3. Exercises sound judgment and reasoned discipline in decision making appropriate to the level of delegated authority.	<input type="radio"/>					
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<input type="radio"/>					
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RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Business Results - Efficiency

How the employee promotes achievement of business results by completing assignments in a time-efficient manner within established guidelines. The use of proper workload management and time utilization techniques are key components.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position					
		NA	1	2	3	4	5
Planning and Scheduling	4. Manages own time effectively, prioritizes in a disciplined fashion, and always strives to utilize own time to support customers where additional availability is identified/planned.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<i>Please rate your current level of effectiveness</i>					
NA	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Follow-up and Control	5. Demonstrates tenacity to complete work in every aspect and proactively initiates necessary follow-up where procedures or sound judgment determines that this is necessary to achieve the desired outcomes.	<input type="radio"/>					
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<input type="radio"/>					
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Timely Work Completion	6. Demonstrates the ability to consistently meet completion targets and deadlines through effective planning, self-management, and efficient execution.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Customer Satisfaction - Knowledge

How the employee promotes the satisfaction of customers by providing them with professional and helpful service through the application of their technical expertise while at the same time applying that knowledge and technical skill to the task of correctly determining the customer's concerns, needs, and expectations. Accurate identification and resolution of issues and the correct interpretation of laws, rules, regulations, and other information sources are key components.

<i>Performance Expectations/Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>					
		NA	1	2	3	4	5	NA	1	2	3	4	5
General Knowledge	7. Possesses and demonstrates an authority of knowledge relevant to the role and explains this in a manner readily understandable by the customer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Procedure Requirements and Guidelines	8. Applies own expertise of role-specific, procedural, and guideline knowledge in the appropriate way and is able to explain own knowledge in a manner readily understandable by the customer.	<input type="radio"/>											
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Customer Service Delivery	9. Applies application of own knowledge in order to support effective completion of defined activities.	<input type="radio"/>											

RATING SCALE:

NA	1	2	3	4	5
Not Applicable	Extremely Low	Below Average	Average	Above Average	Extremely High

Customer Satisfaction – Application

How the employee promotes the satisfaction of customers through professionally and courteously applying the Tax and Customs (and other applicable) laws, and governmental policies and procedures; and, in terms of technical guidance, development of procedural instructions, conducting internal audits, processing appeal cases, etc., and other official Tax and Customs Administration activities. Communications with the customer address the issues in an understandable and professional manner.

Performance Expectations/ Competency	Performance Expectations/ Competency Description	Please rate the importance to your position						Please rate your current level of effectiveness					
		NA	1	2	3	4	5	NA	1	2	3	4	5
Attention to Customer	10. Demonstrates the centrality of customer thinking in actions and interactions with customers to agreed standards and deadlines; continuously seeks to enhance the customer's experience.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Critical Thinking or Analytical Thinking	11. Analyzes information using a variety of methods and applies the information in a logical and deductive way in order to clarify issues and solve problems.	<input type="radio"/>											
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Verbal and Written Communications	12. Adopts an appropriate confident professional tone in all written and verbal communication	<input type="radio"/>											
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	exchanges and imparts and interprets information effectively.													
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RATING SCALE:

NA	1	2	3	4	5
<i>Not Applicable</i>	<i>Extremely Low</i>	<i>Below Average</i>	<i>Average</i>	<i>Above Average</i>	<i>Extremely High</i>

Taxpayer Satisfaction – Application

This individual performance-critical job element describes how the employee promotes the satisfaction of taxpayers and customers through professionally and courteously identifying taxpayer needs and/or concerns and providing quality products and services. Communication to the taxpayer is understandable and appropriate for the issue and encourages voluntary compliance.

<i>Performance Expectations/ Competency</i>	<i>Performance Expectations/Competency Description</i>	Please rate the importance to your position						<i>Please rate your current level of effectiveness</i>						
		NA	1	2	3	4	5	NA	1	2	3	4	5	
Workplace Interaction	13. Interacts in a courteous and professional manner with customers and other colleagues and managers in such a way as promotes excellent working relationships.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Team Involvement	14. Participates actively in identifying or solving team issues; anticipates activities that maintain or improve team efficiency and contribute to the solution.	<input type="radio"/>												
	15. Contributes proactively to the overall effectiveness of the team, its morale, its cohesion, and its productivity.	<input type="radio"/>												

Workplace Environment	16. Supports actively a work environment free from harassment and discrimination.	<input type="radio"/>										
	17. Works actively to promote a cooperative working environment; willingly shares knowledge and skills within the workplace.	<input type="radio"/>										
	18. Welcomes managerial direction and adheres to managerial instructions; embraces constructive criticism from the line manager in order to improve performance.	<input type="radio"/>										

TRAINING PROVIDER EVALUATION

ELEMENT	DEFINITION	RATING
TNA	The process used to identify training needs that describes the gaps between desired performance and current performance.	
Target Audience Definition	A clear understanding of the target audiences and their specific needs.	
Curriculum Development	A systematic approach to defining what key content should be provided in courses and/or programs (i.e., full-time program, continuing education, etc.)	
Course Development	A plan that describes the main features of a course, including a sequenced list of objectives, course description, and administrative requirements.	
Training Materials (Participant)	A detailed manual that provides the essential information needed by participants and includes the activities that the participant will be engaged in before, during, and after the course.	
Training Materials (Instructor)	A detailed manual that provides the instructor's objectives, presentations, instructions, timing, activities, handouts, and delivery suggestions.	
Learning Methodology	Use of varied technologies ranging from instructor-led to self-directed activities and media to maximize learning and application on the job (i.e., lecture, case study, videotape, etc.)	
Learning Environment/Facilities	Suitability of meeting space to maximize learning climate (ergonomics, space and lighting, maximum number of participants, etc.)	
Instructor Management	Guidelines for instructor selection, preparation, and responsibilities before, during, and after a course and/or program.	
Evaluation (Curriculum, Instructors, Participants) and	An assessment of whether the course and/or program objectives were achieved by measuring participant reaction and learning, job application, and return on investment (i.e., exams, papers, assignments, OTJ results, etc.). The course and/or program may offer a participant certificate of completion or certify a specific level of competence has been achieved.	
Overall Rating		

Rating Scale:

- 4 = Exceeds standards;** minimal or no changes needed to meet international training standards
- 3 = Acceptable;** meets a majority of international training standards
- 2 = Weaknesses;** changes needed to meet international training standards
- 1 = Major weakness;** significant changes needed to meet international training standards

TRAINING PLAN

Draft Course Outlines – Audit Inspectors

The following course outlines provided in this Appendix are drafts. Specifically, they are provided as illustrative examples of the types of courses that will be designed by the RS training instructors with assistance from the EPI Project. Actual learning design documents will be prepared and presented to the RSTAB for review and approval, which will provide a more accurate summary of the planned training course.

Program Title	Audit Foundation Training – Phase I
Course Title	Law of Tax Administration and Procedures
Course Hours/Days	18 hours/3 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will acquire knowledge of the current Tax and Customs Administration laws and procedures enabling them to accurately apply the laws in the execution of their work.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the importance of the Tax and Customs laws in the economic development of Georgia. • Explain the provisions of the Tax and Customs laws on Tax and Customs Administration and procedures, particularly as they apply to the audit process. • Apply the provisions of the Tax and Customs laws on Tax and Customs Administration and procedures in the audit context.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Filing Requirements
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will become familiar with the filing requirements of taxpayers and learn how to explain those requirements to taxpayers.

Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the various tax filing requirements of taxpayers conducting economic activities in Georgia, including all the informational report requirements. • Describe how to advise taxpayers on what their filing obligations are and how to meet them. • Conduct full compliance checks of a taxpayer to ensure that they are meeting all filing and payment obligations.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Audit Preparation
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will gain an understanding of the process of planning and preparing for an audit, how to use the audit model in identifying issues to be considered in the audit, and how to prepare a request for information to be provided by the taxpayer during the course of the audit.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Plan and prepare for an audit based on the type of tax to be audited. • Explain the concept of the audit risk model and how to use it to identify the issues to be addressed during the audit. • Issue requests for information that are specific and describe the documentation and information that are needed.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Report Writing
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Audit Inspectors.

Course Description	In this course, participants will learn the requirements for a preliminary and final audit report. The course will be delivered in the form of a writing workshop, which will include both lecture and practice exercises.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the required components and content of an audit report and information request document. • Write an audit report that is understandable and clearly explains to a taxpayer the basis for the adjustments and changes made to their tax declaration.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Conducting and Closing the Audit
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the basic principles of conducting an audit; how to initiate an audit; understand how to review taxpayer books and records to identify areas of concern; practice verbal communication skills to enhance their ability to interact with the taxpayer and third-party record holders; and learn how to explain their proposed adjustments to the taxpayer in order to gain the taxpayer's agreement to the proposal(s). Practical exercises will be part of this course in order to strengthen understanding of how to apply the information provided through lecture and classroom participation.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Correctly initiate an audit. • Conduct an audit through review of books and records. • Comprehend and practice communication skills to enhance communication with the taxpayer. • Close an audit and communicate the proposed adjustments, if any, to the taxpayer.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Basic Accounting Principles
Course Hours/Days	18 hours/3 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will review in detail the Georgia Accounting Standards and how they are to be applied for tax purposes.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain Georgia financial reporting requirements and the Georgia Accounting Standards. • Comprehend the methods of accounting that may be used in taxpayer books and records. • Describe the adjustments to the accounting records that are necessary to arrive at the taxable income of a taxpayer.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Taxpayer Rights
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the taxpayer's rights with regard to the audit process and their dealings with the RS.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the taxpayer's rights and communicate those rights to the taxpayer throughout the course of an audit. • Explain the taxpayer's appeal rights to them during the closing conference.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Personal Income Tax Law
Course Hours/Days	12 hours/2 days

Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the fundamentals of the Personal Income Tax Law, including, but not limited to, determination of income, allowable expenses, withholding requirements, depreciation, losses and carryforwards, permanent establishment concepts, and tax computation. Participants will learn how to correctly complete personal income tax declarations under a variety of situations.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Comprehend and apply the Personal Income Tax Law in order to audit taxpayers and explain the correct application of the law. • Complete a personal income tax declaration correctly.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase I
Course Title	Communication Techniques
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will receive practical training in communicating with taxpayers, including communicating in stressful situations. Participants will receive training in negotiation skills, which use interest-based interview and communication techniques and strategies for dealing with conflict. Course includes practical exercises in conflict resolution and interest-based interview techniques.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply communication techniques in dealing with conflict situations and negotiating with taxpayers.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Review Procedures

Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will review audit procedures and use of the SIGTAS Audit module for opening and closing audits, as well as documenting cases actions and time on cases. Participants will also be briefed on audit quality standards and how to meet them.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain audit procedures and use the SIGTAS Audit module for maintenance of audit cases and timekeeping. • Discuss the audit quality standards, how to meet them, and how the Audit Quality Measurement System reviews and rates closed cases.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Review Report Writing
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants review audit report writing, including proper report formatting and information to be included in reports. Participants will also learn how to write requests for information from taxpayers and third parties that will meet the requirements of the law.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the requirements of audit reports and make improvements in the quality of written reports. • Prepare written requests for information that are clear and understandable.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Review Audit Planning and Use of the Audit Model
Course Hours/Days	9 hours/1.5 days

Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will receive training in the use of the audit model to identify potential audit issues and assist in identifying information to be requested early in the audit. Participants will receive hands-on training in the Audit Model to gain a full understanding of its operation and the information available through the model. Participants will review audit-planning techniques and incorporate knowledge of the Audit Model in their audit-planning activity to ensure a more focused audit and improved information requests.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Use the Audit Model to identify risks and use that information in planning an audit.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Corporate Income Tax Law
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will acquire knowledge of all aspects of the Corporate Income Tax Law and how to apply it in an audit of a taxpayer's corporate income tax declaration. Participants will understand the adjustments necessary to their financial accounts in order to compute taxable income.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the provisions of the Corporate Income Tax Law. • Apply the provisions of the Corporate Income Tax Law correctly in an audit situation. • Identify the adjustments to financial accounts correctly in order to arrive at taxable income.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ITL
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Partnerships and Consortiums

Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the requirements of partnerships and consortiums for submission of tax declarations and review the applicable provisions in the Personal Income Tax Law. Participants will learn to compute the amount of income to be distributed to individual partners or consortium members.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply the Personal Income Tax Law correctly in partnership and consortium situations.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase II
Course Title	Indirect Methods
Course Hours/Days	18 hours/3 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn how to use indirect methods to compute adjustments to taxpayer declarations or to prepare a declaration that a taxpayer has neglected or refused to submit. Participants will understand different indirect methods and the circumstances in which they should be used.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the different indirect methods and how to apply them. • Prepare a substitute declaration using indirect methods.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	VAT Law
Course Hours/Days	120 hours/20 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will gain a complete understanding of

	the EU VAT Directives and ECJ Decisions on application of VAT. Participants will learn the Georgia Law on VAT and understand how it is based on the EU VAT Directives.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Discuss the EU VAT Directives and the manner in which they are intended to be applied through study of ECJ Decisions. • Explain the Georgia Law on VAT and how to apply it in practical situations such as an audit or providing assistance to a taxpayer.
Assessment Strategy	Practical exercise, end of course test, and OTJ assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	Advanced Audit Techniques
Course Hours/Days	9 hours/1.5 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will increase their knowledge of audit techniques through review of previous material and exchange of experience with other class members. Participants will also review indirect methods and the situations in which each should be applied. Circumstances in which 'Open Market' valuation is appropriate and how to compute an open-market value will also be taught.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply audit techniques. • Explain indirect methods and identify which method best fits in various situations. • Describe the use of open-market value and its application in specific situations.
Assessment Strategy	Practical exercise, end of course test, and OTJ assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	Review of Rights
Course Hours/Days	2 hours

Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will review the Taxpayer Charter and taxpayers' rights during an audit and in other circumstances in which Audit Inspectors are involved.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the Taxpayer Charter and taxpayers' rights during the course of an audit and at other times in which Audit Inspectors deal with taxpayers and their representatives.
Assessment Strategy	Practical exercise, end of course test, and OTJ assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	Audit Planning Review
Course Hours/Days	2 hours
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will review the use of the Audit Model for audit planning. Audit Inspectors will review audit-planning requirements and will improve their knowledge of the Audit Quality Review standards for audit planning.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply audit planning through the use of the Audit Model and other audit-planning tools and techniques. • Discuss Audit Quality Review Standards for audit planning.
Assessment Strategy	Practical exercise, end of course test, and OTJ assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	Report Writing Review
Course Hours/Days	2 hours
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will be given practical experience in preparation of audit reports and gain increased knowledge of the requirements for the audit report, including the audit standards for report writing.

Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Prepare quality audit reports that are clear and understandable for the recipient.
Assessment Strategy	Practical exercise, end of course test, and OTJ assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Phase III
Course Title	Practical Exercise
Course Hours/Days	15 hours/2.5 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will be given an audit scenario, including data from the Audit Model and historical taxpayer data. Participants will be required to prepare written requests for information, review accounts and records obtained through the request(s), and prepare a written report of audit.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Plan an audit. • Prepare information requests. • Analyze data and arrive at determination of additional tax. • Prepare a clear and understandable written report of audit.
Assessment Strategy	Practical exercise, end of course test, and on-the-job assessment.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Advanced
Course Title	Advanced VAT
Course Hours/Days	21 hours/3.5 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants increase knowledge of the Georgia Law on VAT, with particular emphasis on Place of Supply; Exempt Transactions; International Organizations; and international transactions.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply Georgia Law on VAT correctly in an audit setting with an emphasis on particular issues related to Place of Supply, Exempt Transactions, International Organizations,

	and International Transactions.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Advanced
Course Title	Advanced Issues - Jeopardy Assessments
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn jeopardy procedures and the legal basis for making jeopardy determinations.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Recognize jeopardy situations and take appropriate action to make an assessment under the jeopardy assessment provisions in the law and administrative instructions.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Advanced
Course Title	Advanced Issues - Fraud Referrals
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn how to identify fraud during the course of an audit and what actions to take when fraud is suspected.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Identify potential fraud during the course of an audit. • Write a referral report that is clear and understandable to the recipients. • Explain what actions are to be taken when fraud is suspected.
Assessment Strategy	End of course test and OTJ assessment

Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Advanced
Course Title	Advanced Issues - Construction Contract Accounting and Related Tax Issues
Course Hours/Days	18 hours/3 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the methods of accounting for long-term construction contracts and how to apply tax laws in those cases.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply long-term construction methods correctly in an audit of either income or VAT declarations.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Audit Foundation Training – Advanced
Course Title	Advanced Issues - Permanent Establishment and Attribution of Profits
Course Hours/Days	9 hours/1.5 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will gain an understanding of the principles of Permanent Establishments and attribution of profits to Permanent Establishments. Material will include the OECD provisions related to Permanent Establishments and profit attribution and the Georgia law provisions in both the personal and corporate income tax laws.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply the principles of Permanent Establishment and profit attribution in audits of personal and corporate income tax declarations correctly.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian

Prerequisites	None
Program Title	Audit Foundation Training – Advanced
Course Title	Advanced Issues - Transfer Pricing
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for Audit Inspectors.
Course Description	In this course, participants will learn the basics of transfer pricing and be able to explain the different methods - Comparable Uncontrolled Price; Cost-Plus Method; Resale Price Method; Transaction Net Margin; and Profit-Split Method. Participants will learn when it is appropriate to use any of the methods and the order in which they must be considered in an audit situation.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the different transfer-pricing methods and the circumstances in which each may be applied. • Demonstrate the adjustments that must be made to account for differences in circumstances of the comparables. • Apply the transfer-pricing methods in an audit situation.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Draft Course Outlines – Tax Officers

The following course outlines provided in this Appendix are drafts. Specifically, they are provided as illustrative examples of the types of courses that will be designed by the RS training instructors with assistance from the EPI Project. Actual learning design documents will be prepared and presented to the RSTAB for review and approval that will provide a more accurate summary of the planned training course.

Program Title	Collection Foundation Training – Phase I
Course Title	Law on Tax Administration and Procedures
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will acquire knowledge of the current law as it relates to tax administration and the procedures authorized for the tax administration or required by taxpayers, providing a knowledge foundation for subsequent procedural-specific courses.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the importance of the tax law in the economic development of Georgia. • Explain the provisions of the Law on Tax Administration and Procedures, with emphasis on their application to the collection process.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Collection Procedures
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will gain knowledge regarding general collection procedures and case processing. In addition, participants will gain knowledge of the functions as they relate to collection and general research.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe general collection case procedures – visits to taxpayers, reporting requirements, case processing guidelines, etc. • Explain the types of collection reports available on

	SharePoint and their purposes. <ul style="list-style-type: none"> • Practice using collection reports with the appropriate software.
Assessment Strategy	End of course test and on-the-job assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Communication Techniques
Course Hours/Days	21 hours/3.5 days
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn how to effectively communicate with taxpayers to ensure their full understanding of their obligations and the consequences of not meeting those obligations. Participants will learn how to use negotiating techniques (such as interest-based conflict management techniques, including identification of the best alternatives to negotiated agreements) to arrive at satisfactory arrangements for resolving collection cases. Participants will learn to recognize circumstances that may create conflict and how to deal with those circumstances to minimize adverse impacts of that conflict.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Practice interest-based conflict management skills. • Identify personal style of managing conflict and the positives and negatives of that style. • Recognize the impact of taxpayers’ perceptions of personal reactions.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Declaration Submission Requirements and Declaration Preparation
Course Hours/Days	9 hours/1.5 days
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will understand the declaration submission requirements of taxpayers so they can accurately identify declarations that have not been submitted and advise

	taxpayers of their declaration submission requirements. Further, participants will learn how to prepare the various declarations required by taxpayers so that they can assist to delinquent taxpayers as necessary.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • List the various tax declaration submission requirements of taxpayers conducting economic activity in Georgia, including all the informational report requirements. • Explain to taxpayers what their declaration submission obligations are and how to meet them. • Describe and demonstrate requirements for conducting full compliance checks of taxpayers to ensure that they are meeting all their submission and payment obligations. • Prepare accurately all tax declarations that may be required of a taxpayer.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Taxpayer Registration and Deregistration
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will acquire knowledge of taxpayers' registration requirements and the requirements for changing status from one business form to another. Participants will also learn the requirements for registering VAT. Further, participants will learn the requirements and processes for withdrawal of taxpayer registration and VAT certificates.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe and explain requirements for taxpayer registration and obtaining a fiscal number. • Describe the processes and requirements related to changing status from one business form to another. • Explain the requirements for registering for VAT. • Discuss the requirements and processes for withdrawing fiscal numbers and VAT certificates.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Installment Agreements
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the requirements for an installment agreement and how to explain those requirements to a taxpayer. Participants will learn how to obtain and analyze financial information in arriving at an appropriate resolution of a tax debt. Participants will learn how to confirm information provided by taxpayers as part of the installment agreement process. Participants will learn analysis of financial statements, financial ratios, and other financial data.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Demonstrate how to enter into an installment agreement for satisfaction of a tax debt. • Explain how to obtain information necessary to confirm the financial statement information obtained. • Analyze financial data.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Taxpayer Rights
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the rights of the taxpayer in general and specifically with respect to collection activity.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Discuss taxpayers’ rights with them and learn how to respect those rights in their daily activities.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
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Course Title	Assessments, Penalties, and Liens
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will acquire knowledge regarding the process for assessing a tax, including jeopardy assessment and collection procedures. Participants will learn the principles of penalty administration, penalties imposed, and the legal basis for those penalties. Participants will learn the connection between an assessment and the resulting tax lien, the requirements for recording a tax lien, and the consequences of recording a tax lien.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the assessment process. • Define the requirements for a jeopardy assessment and the resulting required collection actions. • Describe the basis for penalties, be able to compute penalties, and discuss the causes of penalties with taxpayers. • Explain how a tax lien arises, the requirements for recording liens, and why lien recordation is important. • Discuss financing agreements, possessory liens and similar competitors with tax liens, what they mean to the tax debt collection process, and how to overcome the various arrangements that taxpayers make.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Levies and Seizures and Sales
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants learn how to apply the principles of the Tax Administration and Procedures Law with specific emphasis on levies and seizures and sales. Participants will learn the requirements and procedures for serving Notices of Levy and the parties on whom such notices can be served. Participants will also learn the requirements and procedures for seizing and selling property of taxpayers.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the legal basis for RS enforcement authorities. • Describe the requirements and procedures for seizure of

	<p>taxpayer property held by a third person through service of Notices of Levy and the further final demand in cases of failure to honor Notices of Levy.</p> <ul style="list-style-type: none"> • Discuss the requirements and procedures for seizing property from a taxpayer. • Explain the requirements and procedures for selling seize property.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase I
Course Title	Statute Expiration and Passive Accounts
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will understand the legal basis for statute expiration and how to compute the collection statute. The course will explain the procedures to be followed to prevent a collection statute from expiring and the procedures to follow when one does expire. Participants will learn the policies and procedures related to passive accounts (taxpayers who are out of business or unable to locate).
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Correctly compute the statutory period for collection of taxes. • Describe the procedures to take when a collection statute expires and the actions that can be taken to prevent expiration. • Identify taxpayers who are out of business or unlocatable (passive accounts) and take necessary actions to transfer those taxpayers to the passive file.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Law on Business Organizations

Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the various forms of businesses authorized in Georgia and the implications the various business forms have on collection activity. The course will include a description of sole proprietorships, joint stock companies, limited liability companies, general partnerships, limited partnerships, and other unincorporated forms of business such as consortiums, etc.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • List the business forms authorized in Georgia and their characteristics and formation requirements. • Define the impact on possible collection actions related to each business form.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Corporate Income Tax Law
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the basic provisions of the Corporate Income Tax Law so they can apply those provisions to return delinquency situations and compliance activity.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Demonstrate knowledge of the basic provisions of the Corporate Income Tax Law and its application in practice.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Law on Personal Income Tax
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the basic provisions of the

	Personal Income Tax Law so they can apply those provisions to return delinquency situations and compliance activity.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the basic provisions of the Personal Income Tax Law and its application in practice.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Law on Value-Added Tax
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the basic provisions of the VAT Law so they can apply those provisions to return delinquency situations and compliance activity.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the basic provisions of the VAT Law and its application in practice.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Review Declaration Submission Requirements and Declaration Delinquencies
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the declaration submission requirements and declaration delinquency procedures, including the identification of fraud and referrals to audit and the tax investigation unit.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Discuss declaration submission requirements. • Explain declaration delinquency procedures. • Describe how to identify fraud with respect to the late or

	<p>nonsubmission of declarations.</p> <ul style="list-style-type: none"> • List the procedures for making referrals to audit and tax investigation unit.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Review Penalties
Course Hours/Days	1 hour
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the application of penalties and penalty computations. Participants will also learn procedures for requesting abatement of penalties in cases of reasonable cause determinations.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Explain application of penalties and penalty computation. • Describe the basis for determining reasonable cause and the procedures for requesting abatement of penalties in appropriate situations.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Locating Taxpayers, Passive Accounts, and Collection Statutes
Course Hours/Days	5 hours/.8 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review methods of locating taxpayers or their assets, as well as the requirements and procedures for transferring a case to the passive file. Because of its importance, participants will review the collection statute and the method of determining when a statute will expire.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • List requirements related to locating taxpayers and their assets.

	<ul style="list-style-type: none"> • Describe requirements and procedures for transferring taxpayer accounts to the passive file. • Explain the identification of tax debts. • Define procedures to follow in transferring pending statute cases to the passive file. • Discuss reporting requirements when a collection statute has expired while still in the active inventory.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Review Levy and Seizure Procedures
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the requirements and procedures for issuing Notices of Levy and making final demand in cases in which the Notice of Levy recipient does not comply with requirements. Participants will also review procedures for seizing and selling property from a taxpayer.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the policies, procedures, and requirements related to service of a Notice of Levy. • Describe the policies, procedures, and requirements related to seizure and sale of property belonging to the taxpayer.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Review Lien Procedures
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the requirements for recording tax liens and the impact the recordation has on the RS as a secured creditor. Participants will learn how to determine the priority of the tax lien in comparison to other encumbrances on

	property.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply the lien recordation requirements and procedures.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Advanced Financial Analysis and Installment Agreements
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants review the policies and procedures related to installment agreements, as well as increasing their knowledge of financial analysis and their ability to use that knowledge in their daily work.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain installment agreement policies and procedures. • Practice financial analysis.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Advanced Collection Issues - Nominees
Course Hours/Days	3 hours/ half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the legal basis for making a nominee assessment and recording a nominee lien. Participants will learn the procedural requirements for nominee assessments and nominee liens and how to make a nominee determination.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the basis for making a nominee assessment and establishing a nominee lien. • Describe the policies and procedures relative to nominee assessments. • Discuss how to make a nominee determination and

	prepare a nominee recommendation.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Advanced Collection Issues – Beneficial Owners
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the legal basis for making a beneficial owner assessment and recording a beneficial owner lien. Participants will learn the procedural requirements for beneficial owner assessments and beneficial owner liens and how to make a beneficial owner determination.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the basis for making a beneficial owner assessment and establishing a beneficial owner lien. • Define the policies and procedures relative to beneficial owner assessments. • Discuss how to make a beneficial owner determination and prepare a beneficial owner recommendation.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Advanced Collection Issues – Asset Transfers
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn the difference in asset transfers that require a separate assessment and those transfers in which the tax lien follows the asset. Participants will learn the factors that are required to make an assessment based on an asset transfer. Participants will learn how to analyze such situations and determine the amount of assessment that should be made in specific cases. Participants will learn how to prepare the written report necessary in order to make an assessment against a

	recipient of transferred assets.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the legal basis for making an assessment against a recipient of transferred assets. • Explain and apply the procedures for making an assessment against the recipient of transferred assets. • Discuss the difference between a transfer of assets requiring an assessment and a transfer of assets in which a recorded lien follows the assets.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Phase II
Course Title	Advanced Collection Issues – Responsible Person Assessments
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will learn how to make an assessment against responsible persons who have failed to collect, withhold, or overpay a tax which requires a taxpayer to withhold or collect. Participants will learn the factors that must be considered in arriving at a determination of the person, or persons, responsible for the withheld or collected tax debt. Participants will learn the legal basis for making such assessments.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain how to determine responsible persons when a legal or other nonindividual entity fails to pay a tax debt involving withheld or collected taxes. • List the steps required to make an assessment against a responsible person or persons. • Discuss the legal basis for the assessment and a responsible person’s appeal rights. • Describe the collection processes involved in collecting a responsible person assessment. • Demonstrate ability to write a recommendation for assessing a responsible person.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Advanced Training
Course Title	Review Lien Filing and Lien Priorities
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will explore issues related to lien recordation and lien priorities. The course will include a brief review of lien recordation and priorities but will focus more on issues raised by participants based on their experiences to date.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain lien recordation requirements. • Describe lien priorities. • Discuss ideas, issues, and concerns that will enhance understanding of the practical application of lien filing and lien priorities principles and practices.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Transferee Assessments
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will explore issues related to assessments against recipients of transferred assets. The course will include a brief review of assessment policies and procedures but will focus more on issues raised by participants based on their experiences to date.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the process for making an assessment against recipients of transferred assets. • Discuss ideas, issues, and concerns that will enhance understanding of the practical application of the transferee principles and practices.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Responsible Person Determination
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will explore issues related to assessments against responsible persons. The course will include a brief review of assessment policies and procedures but will focus more on issues raised by participants based on their experiences to date.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the process for making an assessment against responsible persons. • Discuss of ideas, issues, and concerns that will enhance understanding of the practical application of the responsible person determination principles and practices.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Nominees
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will explore issues related to assessments against nominees and recordation of nominee liens. The course will include a brief review of assessment policies and procedures but will focus more on issues raised by participants based on their experiences to date.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the process for making an assessment against a nominee of the taxpayer and the recordation of a nominee lien. • Discuss ideas, issues, and concerns that will enhance understanding of the practical application of the nominee’s principles and practices.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Beneficial Owners
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will explore issues related to assessments against beneficial owners and recordation of beneficial owner liens. The course will include a brief review of assessment policies and procedures but will focus more on issues raised by participants based on their experiences to date.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the process for making an assessment against beneficial owners and recording beneficial owner liens. • Discuss ideas, issues, and concerns and practical application of the principles and practices of beneficial owners.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Jeopardy Cases
Course Hours/Days	3 hours/half day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the policies and procedures related to jeopardy assessments, including the collection policies and procedures related to such assessments.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the jeopardy process, including identification of jeopardy situations. • Explain the collection procedures related to jeopardy assessments.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
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Course Title	Identifying Fraud and Fraud Referrals
Course Hours/Days	2 hours
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will review the factors considered in determining that fraud may exist in an unpaid tax debt or a declaration that has not been submitted, and understand their legal obligation to make a referral to the tax investigation unit. Participants will practice preparation of fraud referrals to the tax investigation unit.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Determine if there is a basis for believing fraud may exist • Describe the requirements and procedures for fraud referrals.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Collection Foundation Training – Advanced
Course Title	Advanced Communication Techniques
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for Tax officers.
Course Description	In this course, participants will build on the communication techniques learned in their basic training program. The course will include role play to reinforce the techniques learned.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Demonstrate the ability to use interest-based conflict management techniques in contacts with taxpayers.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

CUSTOMS

The following course outlines provided in this Appendix are drafts. Specifically, they are provided as illustrative examples of the types of courses that will be designed by the RS training instructors with assistance from the EPI Project. Actual learning design documents will be prepared and presented to the RSTAB for review and approval, which will provide a more accurate summary of the planned training course.

Program Title	Tariff Classification
Course Title	Tariff Classification
Course Hours/Days	Self-paced – completion by modules
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • Commodity descriptions and classification. • Explanatory guidelines for Harmonized System (HS) commodity nomenclature. • Identification of most risky commodity groups. • Specific tariff and nontariff risks of commodity classification.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Classify goods for customs clearance or expertise purposes. • Better focus on commodities with high risk on import duty underpayment. • Better focus on restricted and prohibited goods.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Postclearance Audit
Course Title	Postclearance Audit
Course Hours/Days	2 weeks and continuation classes
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • Risk-based approaches for Postclearance audit • Postclearance audit techniques.

	<ul style="list-style-type: none"> • Audit planning and projection of revenues. • Accounting standards. • Legal framework for key subject areas of postclearance customs audit.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Conduct postclearance customs field audit and desk audit. • Reduce delays and controls at frontier on the expense of strengthening of PCA
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Customs Valuation
Course Title	Valuation of Goods
Course Hours/Days	2 weeks and continuation classes
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • To determine the customs value of imported goods by applying ad valorem rates of customs duties. • To apply the taxable basis for customs duties. • To compile trade statistics, monitor quantitative restrictions, apply tariff preferences, and collect national taxes. • To apply the GATT customs valuation methods.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Utilize a customs valuation system that bases the customs value on the transaction value of imported goods, which is the price actually paid or payable for the goods when sold for export to the country of importation. • Apply the transaction value method to goods, which provides more predictability, uniformity, and transparency.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Origination of goods
Course Title	Country of origination of goods
Course Hours/Days	2 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • WTO general rules of country origination (nonpreferential). • Principles of preferential rules of origination. • Risks concerning to origination of goods. • Proof of origination. • Prevention mechanisms against falsified origination of goods.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Effectively conduct legal measures against falsification of origination of goods and tax evasion.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Risk Management
Course Title	Risk Management in Customs
Course Hours/Days	3 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • Analysis of feedback information concerning to risks. • Risk assessment procedures. • Weighing the risk criteria. • Methods of evaluation of effectiveness of the selected risk criteria. • Methodology of updating the risk criteria.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Streamline the process of receiving the feedback information for risk assessment. • Apply to actual risks revealed through the

	<p>comprehensive risk assessment process.</p> <ul style="list-style-type: none"> • Elaborate effective methodology of updating the risk profiles.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Inspection
Course Title	Inspection Techniques (Vehicles, Trucks, Rail, Passenger)
Course Hours/Days	3 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers.
Course Description	<p>In this course, participants will learn:</p> <ul style="list-style-type: none"> • Trucks, containers, rail-wagons, and vehicles physical inspection techniques. • Cargo physical inspection techniques. • Passenger physical inspection techniques. • Documenting and sharing of information revealed by physical inspection.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Carry out risk-focused physical inspections.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None
Course Language	Georgian
Pre-requisites	None

Program Title	X-Ray Image
Course Title	X-Ray Image Interpretation
Course Hours/Days	2 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers.
Course Description	<p>In this course, participants will learn:</p> <ul style="list-style-type: none"> • X-ray scanning techniques.

	<ul style="list-style-type: none"> • X-ray image interpretation. • Identification of risks.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Use X-ray scanners for risk management process. • Better interpret scanned images and focus on actual risks. • Take adequate measures of customs control based on the interpretation of scanned images.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Declaring customs liabilities
Course Title	Filling in customs declaration and supporting documents
Course Hours/Days	3 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers.
Course Description	<p>In this course, participants will learn:</p> <ul style="list-style-type: none"> • Standard information requirements for customs declaration. • Range of all supporting commercial documents. • Legal status of customs declaration. • Definition of declarant. • Procedures for registration, amendment, cancelation, etc.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Improve controls of customs declarations. • Deepen expertise in particulars included in customs declaration. • Ask trader to provide additional information if any information is missing or not fluent.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	IPR Enforcement
Course Title	IPR Enforcement
Course Hours/Days	3 weeks and continuation of classes
Target Audience	This course is intended for Customs Officers
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • Legal framework defined by the law about border measures against counterfeit goods. • How to use IPR customs database. • Risk-based tools of detection of counterfeited goods. • Legal measures against counterfeit goods.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Identify piracy and counterfeit goods. • Conduct preventive legal measures against counterfeit goods.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	ASYCUDA Transit Module
Course Title	Filling in internal and international transit registration document
Course Hours/Days	As required by module.
Target Audience	This course is intended for Customs Officers.
Course Description	In this course, participants will learn: <ul style="list-style-type: none"> • Legal status and use of transit registration document. • Information required in transit registration document. • E-filling in transit registration document in ASYCUDA world. • Procedures for registration, amendment, cancelation, etc.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Fill in, register, amend, and cancel electronic module of transit registration document in ASYCUDA world.

Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Soft Skills and IT Training

The following course outlines provided in this Appendix are drafts. Specifically, they are provided as illustrative examples of the types of courses that will be designed by the RS training instructors with assistance from the EPI Project. Actual learning design documents will be prepared and presented to the RSTAB for review and approval, which will provide a more accurate summary of the planned training course.

Program Title	Communication Skills Training
Course Title	Effective Communication Skills
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for all RS employees.
Course Description	In this course, participants will learn methods for communicating, best listening techniques, speaking, and persuasion skills. Exercises during the course will require participants to apply newly acquired skills.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the communication process. • Explain the importance of listening to customers (internal and external). • Evaluate your speaking voice. • Explain the persuasion model.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Communication Skills Training
Course Title	Effective Presentation Skills
Course Hours/Days	18 hours/3 days
Target Audience	This course is intended for RS employees engaged in preparing and delivering presentations.
Course Description	In this course, participants will learn how to make effective presentation that may include information, ideas, products, services, and projects.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply the steps in preparing a presentation. • Use presentation visual aids to emphasize ideas. • Learn and apply platform skills.

	<ul style="list-style-type: none"> List presentation do's and don'ts.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Communication Skills Training
Course Title	Technical Writing
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for staff engaged in business correspondence and report writing.
Course Description	In this course, participants will learn the skills to prepare and write letters, memos, and reports that comply with professional business standards.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> List types of written communication. Conduct all business correspondence according to professional writing standards. Prepare a professional report.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Information Technology
Course Title	Microsoft Windows®
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for all RS staff.
Course Description	This course will provide participants with the basic knowledge and skills needed to work with personal computers using the Microsoft Windows® operating system.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> Describe the basics of computers and computer operating systems. Complete simple administration tasks to utilize the Microsoft Windows® operating system. Demonstrate the basic procedures for files and folder manipulation in Microsoft Windows®. Work with digital pictures, drawings, and videos.

Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Information Technology
Course Title	Internet Basics
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for all RS staff.
Course Description	This course will provide the participants with the knowledge and skills needed to work with the Internet, including browsing the Web and communicating via e-mail.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the concept of the Internet. • Explain the different types of Internet connections and how to use them. • Describe the different types of Internet browsers and their common features. • Explain the basics of Internet searching (browsing) and how to filter the results. • Save and print a Web page. • Create a webmail e-mail account.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Information Technology
Course Title	Microsoft Outlook®
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for all RS computer users, who desire to gain the skills necessary to create e-mail accounts and create, customize, send, and receive e-mail messages.
Course Description	Participants will learn the fundamentals of using Microsoft Outlook® to send and receive e-mail messages and manage their calendar, meetings, and contacts.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe Microsoft Outlook® and its capabilities as an e-mail application.

	<ul style="list-style-type: none"> • Compose and send e-mails in Microsoft Outlook®. • Create appointments, meetings, or events in Microsoft Outlook®. • Create tasks and/or assign tasks in the Microsoft Outlook® calendar. • Create and modify contracts and distributions lists in Microsoft Outlook®.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Windows® and Microsoft Word®

Program Title	Information Technology
Course Title	Microsoft Word – Level I
Course Hours/Days	12 hours/2 days
Target Audience	Microsoft Windows®
Course Description	This course will provide the participants with the basic knowledge and skills needed to create, edit, and enhance standard business documents using Microsoft Word.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Create simple documents in Microsoft Word. • Navigate and edit Microsoft Word documents. • Format text in Microsoft Word documents. • Create and tailor graphic elements within Microsoft Word. • Create tables in Microsoft Word. • Control page appearance in Microsoft Word.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Windows®

Program Title	Information Technology
Course Title	Microsoft Word – Level II
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for participants who need to learn how to use Microsoft Word to create or modify complex business documents.
Course Description	This course is designed to enable participants to enhance Microsoft Word documents by adding components such as customized lists, tables, charts, and graphics.

Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Personalize the Microsoft Word document environment. • Format illustrations within Microsoft Word. • Perform mail merges utilizing the Mail Merge Wizard in Microsoft Word. • Develop auto tables and indices in Microsoft Word. • Manage Track Changes within Microsoft Word. • Manage Comments within Microsoft Word.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Windows® and Microsoft Word®

Program Title	Information Technology
Course Title	Microsoft Excel® - Level I
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for people working in the banking sector.
Course Description	This course will provide the participants with the basic knowledge and skills needed to work with spreadsheets using Microsoft Excel®.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Create basic Microsoft Excel® worksheets and workbooks. • Edit basic Microsoft Excel® worksheets and workbooks. • Format the appearance of Microsoft Excel® worksheets. • Create and perform worksheet calculations. • Format and print Microsoft Excel® workbook contents.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Windows®

Program Title	Information Technology
Course Title	Microsoft Excel® - Level II
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for participants who need to learn how to use Microsoft Excel® to create or modify complex spreadsheets.
Course Description	This course will provide the participants with the basic knowledge and skills needed to create professional spreadsheets using Microsoft Excel®.

Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Create and apply Microsoft Excel® spreadsheet templates. • Create and format graphic objects in Microsoft Excel® spreadsheets. • Create and calculate advanced formulas in Microsoft Excel® spreadsheets. • Sort and filter data in Microsoft Excel® spreadsheets.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Excel® - Level I

Program Title	Information Technology
Course Title	Microsoft Excel® - Level III
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for participants who need to learn how to use Microsoft Excel® to create or modify complex spreadsheets.
Course Description	This course will provide the participants with advanced knowledge and skills needed to create highly professional spreadsheets using Microsoft Excel®.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Apply advanced analysis techniques to data sets in Microsoft Excel®. • Import and export data into and out of Microsoft Excel®. • Develop and work with multiple workbooks in Microsoft Excel®. • Collaborate on and merge multiple worksheets in Microsoft Excel®. • Create and edit macros in Microsoft Excel®.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Excel® - Level I and Microsoft Excel® - Level II or equivalent experience

Program Title	Information Technology
Course Title	Microsoft PowerPoint®
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for RS staff who prepare Microsoft PowerPoint® presentations.

Course Description	Participants will acquire the basic knowledge and skills needed to create presentations using Microsoft PowerPoint®.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Customize the Microsoft PowerPoint® interface environment. • Customize a design template in Microsoft PowerPoint®. • Add visual content features to a Microsoft PowerPoint® presentation. • Add special effects to a Microsoft PowerPoint® presentation. • Customize slide show presentations.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	Microsoft Windows®

Program Title	Management Skills Training
Course Title	Human Resources for Non-Human Resources Managers
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for non-Human Resources mid-level managers.
Course Description	In this course, participants will learn the basics of Human Resources management, which will enable them to set strategies to achieve organizational goals, assign roles and responsibilities that match workforce capabilities, make the best use of talent, and retain employees through training and development.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Align departmental performance with organization vision and mission. • Assign roles and responsibilities based on actual job descriptions and personal capabilities. • Retain employees through training and development.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Implementing Strategies through Project Management
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for staff engaged in project management.

Course Description	In this course, participants will learn the basics of project management. Topics covered include project management tools and techniques, preparing the project brief, creating the project team, developing and implementing a project plan, identifying, monitoring, and managing risk, and managing the project team.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Define project management and how it differs from other types of management. • Define the project, its goals, purpose, and requirements. • Select the most appropriate project team. • Identify, quantify, monitor, and manage project risks. • Monitor, review, and report project progress. • Describe techniques for managing high-performance project teams.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Managerial and Leadership Skills
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for mid- or senior-level managers.
Course Description	In this course, managers will develop managerial and leadership skills that will allow them to achieve results through and with others. The course will cover topics such as communication, leadership styles, motivating and coaching staff, delegating responsibilities, performance evaluation, and setting and managing priorities.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the major issues facing management. • Identify the factors and behaviors that hinder effective communication. • Analyze a situation and determine which leadership style to use. • Identify the motivational factors that increase productivity in the workplace. • Demonstrate how to coach a staff member. • Analyze a situation to determine whether to delegate responsibility. • Analyze a situation where change and the accompanying transition process must take place. • Explain the six-step performance interview model. • Describe techniques to avoid self-generated and environmental

	time wasters.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Managing Performance and Appraisals
Course Hours/Days	12 hours/2 days
Target Audience	This course is intended for mid- or senior-level managers.
Course Description	In this course, participants will learn the key elements of the performance appraisal process. In addition, participants will learn how to use the performance appraisal for providing feedback and goal setting.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Link the performance criteria for individuals to company performance criteria. • Describe the performance management process. • List and discuss the pros and cons of different appraisal methods. • Explain SMART goals. • Explain the role of competencies in the appraisal process. • Practice conducting an effective performance appraisal discussion.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Problem Solving and Decision Making
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for those interested in new approaches to solving problems and making decisions using nontraditional ways of thinking.
Course Description	In this course, participants will learn skills to define problems, gather information, and think creatively in order to develop alternative ways of solving a particular problem. They will also learn how to make and implement the best decisions.

Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Discuss the barriers and motives to creative problem solving. • Create alternative solutions. • Think outside the box – in nontraditional ways (be creative).
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Project Management
Course Hours/Days	6 hours/1 day
Target Audience	This course is intended for all RS staff.
Course Description	This course introduces most of the fundamental concepts of project management through hands-on activity. The one-day format lays a foundation for further study, and at the same time, gives participants most of the tools and techniques needed to work effectively on a project team and create project tools.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Create a working definition of the term “project management.” • Set clear and realistic objectives for a project and explain the stages of the project life cycle. • Plan, organize, and document a project in a logical manner. • Divide a project into logical phases and specify the primary activities that occur in each phase. • Determine the project critical path and develop a strategy for keeping the project on track. • Predict risks to project success and make appropriate contingency plans.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Supervisory Skills
Course Hours/Days	24 hours/4 days
Target Audience	This course is intended for new, prospective, and mid-level supervisors.

Course Description	This program is designed to provide supervisors with the skills required to be effective. The course will cover topics such as leadership versus management, communication skills, performance management, teamwork, motivating people, and creative problem solving and decision making, and performance management.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the characteristics of a supervisor. • List the factors and behaviors that hinder effective communication. • Describe the six-step performance interview model. • Build effective, creative teams. • Develop an action plan to maintain employee motivation, address dissatisfaction, and bring out the best in your direct reports. • Delegate authorities.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Time and Stress Management
Course Hours/Days	12 hours/3 days
Target Audience	This course is intended for all RS employees.
Course Description	In this course, participants will learn the universal principles to organize their time more effectively, and thereby, reduce stress.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Define time management. • Describe typical time wasters. • Describe the time management system.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Management Skills Training
Course Title	Working in Teams
Course Hours/Days	8 hours/1.5 days

Target Audience	This course is intended for junior- and intermediate-level employees.
Course Description	In this course, participants will learn the concept of teamwork and the essential characteristics of effective teams.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Describe the team-building process. • Eliminating the obstacles to formation of a team.
Assessment Strategy	End of course test and OTJ assessment
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Training of Trainers Program
Course Title	Curriculum Development
Course Hours/Days	12 hours/2 days
Target Audience	New or current instructors interested in learning about ISD and application of the ADDIE Model.
Course Description	This course is designed for new and current curriculum designers to assist them in creating effective, dynamic, and performance-based training materials using ISD methodology.
Course Objectives	At the end of the course, participants will be able to: <ul style="list-style-type: none"> • Explain the course design and development process; • Conduct a training needs assessment; • Design activities for training that will create learning that meets learning objectives; • Write learning objectives that are measurable; • Explain the importance of varied learning methods and create training activities using those varied learning methods; • Write course content that supports learning objectives; • Write effective overviews and summaries of content; • Write effective instructor notes; and • Create transparencies and visuals that support learning objectives.
Assessment Strategy	Exercises and partial training material development using the knowledge and skills presented in the course.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Training of Trainers Program
Course Title	Presentation and Facilitation Skills
Course Hours/Days	12 hours/2 days
Target Audience	New or current instructors interested in learning about ISD and application of the ADDIE Model.
Course Description	This course is designed to help trainers effectively deliver dynamic presentations and ensure that the courses, workshops, seminars, or lectures are well-presented and well-received by the participants.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Describe and recognize three learning styles; • Incorporate knowledge of learning styles into training delivery; • Describe the principles of adult learning; • Recognize the importance of understanding adult learning principles; • Incorporate knowledge of adult learning principles to maximize training delivery effectiveness; • Make effective training presentations; • Effectively facilitate training classes; • Facilitate group interactions and communications in training classes; • Adapt training to the needs of the audience; and • Evaluate training effectiveness.
Assessment Strategy	Exercises and practice presentations.
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

Program Title	Training of Trainers Program
Course Title	Test Writing
Course Hours/Days	6 hours/1 day
Target Audience	The workshop will be beneficial for instructors responsible for designing, preparing, and evaluating examinations.
Course Description	This course is designed to support the instructors of in designing, preparing, and evaluating valid tests.
Course Objectives	<p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> • Design a test blueprint specifying test content; • Write and review test questions using the question writing, review and editing process; and • Using a Modified Angoff Method to determine how many participants will answer a question correctly and set the examination pass/fail score.
Assessment	Exercises and test building.

Strategy	
Course Delivery	ILT
Course Language	Georgian
Prerequisites	None

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