



REPORT

ON

**ROLE OF CAPACITY BUILDING & KNOWLEDGE
MANAGEMENT
FOR EFFICIENT MANAGEMENT OF
HUMAN RESOURCES
IN CBEC**

PRESENTED BY GROUP VI OF MCTP V- GROUP-II

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SYNOPSIS

In the wake of the increasingly globalized world, CBEC as a tax administering organization faces multidimensional challenges. The steady growth of international trade, e-commerce and changing supply chain dynamics are adding to the challenges faced by the CBEC. The tax administration has seen a paradigm shift from the primary role of collection of duties/taxes on goods and services, to a more constructive engagement with taxpayers as a facilitator of compliance and a provider of internet based taxpayer services. Taxpayer services, client satisfaction, stake holders' perception, information dissemination, right to information, quick grievance redressal, integrity management, capacity building, knowledge management etc have not only become the key areas but also the measure of effectiveness of the department. With the changing role of tax administration and to meet expectations of stake holders, the challenge of CBEC is to continually upgrade the human and technological resources so as to address sub-optimal HR policy, inadequate infrastructure and manpower, lack of adequate skill sets across the cadres, poor morale, poor public perception, lack of integrity, etc.

Human Resource Management is a key to addressing some of these challenges with the help of Capacity building and knowledge management tools. In order to meet its organizational goal to maximize revenue collections, improving voluntary tax compliance and providing efficient and responsive tax administration with minimal cost of collection, the aim is to develop a diverse, skilled, productive, healthy and efficient workforce with highly effective supervisors, leaders and managers. Identifying the need of the organization, creating and expanding the opportunity for the human resources to grow and contribute, development of specialized skills are essential aspects of Human Resource Development.

CAPACITY BUILDING: As per UNDP, UNESCO and WCO, **Capacity Building** is the process by which individuals, groups, organizations, institutions and societies increase their abilities to perform core functions, solve problems, define and achieve objectives; and understand and deal with their development needs in a broad context and in a sustainable manner. The essential elements of Capacity Building viz. Mission, Vision and Strategy are the driving forces that give the organization its purpose and direction. Service Delivery and Impact are the organization's primary reason for existence. The CBEC has got specified vision, mission and strategic goals centering towards a fair, efficient, transparent, tax payer friendly administration for collection of indirect taxes with maximum voluntary tax compliance.

To achieve the organization's goals, Strategic Relationships, Resource Development, Internal Management and Operations are all necessary elements. Governance and Leadership represents the lubricants that keeps all the parts aligned and moving. All the above elements are affected by the environment in which the organization operates. In designing and implementing capacity building strategies, each element must be examined separately, in relation to the others and within the organization and its environmental context.

CBEC has been trying to move in tandem with the new emerging trends, however capacity gaps in the form of capabilities and aptitudes of officers in different grades at the time of recruitment as generalists and inadequate skill sets of officers already deployed, continue. The trend requires constant gap analysis of officers' skills and to upgrade them regularly and further to establish an institutional framework to continually modernize business practices and handle the consequent change management. Like some countries, India had not developed the practice of subjecting their tax administration structure to occasional external examination to facilitate and introduce corrective measures. Some of these elements are already being addressed in varying degrees. In customs, revenue focus is now going hand in hand with considerations like supply chain security, greater automation and development of a single window. On the domestic tax front, the department is at the threshold of the biggest change since independence, viz. implementation of GST which will mark a tectonic shift in indirect tax administration.

The present capacity building through training in CBEC is met through NACEN and 9 RTIs. NACEN imparts professional training to the Direct Recruit IRS officers through a structured training schedule spread over two years, and conduct regular refresher courses on various topics. RTIs conduct induction training programmes for Group B and C officers. In addition, certain field formations also conduct their own in-house need based training programmes to train officers and staff posted in their formation either on their own or with help from NACEN. Recently, the CBEC has started MCTP for Gr A officers, which involves a comprehensive training with domestic component at premier Institutes like IIM, ISB and foreign component in USA, Canada, Europe, Singapore, South Korea, etc. Besides, it is also conducting in-service training for the officers of Govt. of India across several departments in various fields. The NACEN and RTIs together have conducted in-house 2019 trainings on diverse range of topics involving 53,470 officers and MCTP for 646 officers in last three years. However, it is noted that very frequently officers are not deputed for training by the field offices and IT is utilized in limited manner.

KNOWLEDGE MANAGEMENT as a discipline must result in better achieving, or even exceeding, the organization's objectives. Effective knowledge management,

using more collective and systematic processes, reduces the tendency to 'repeat the same mistakes'; acts as driver for innovation and enables leveraging of existing knowledge assets from across different verticals and promotes development of the right competencies and skills.

The present knowledge management system in CBEC is twofold i.e. through its website and Centre of Excellence (COE). The website contains comprehensive information in respect of the organization and related topics, laws and procedures but information lack updation and it is suboptimal and not user friendly. COE has the mandate of carrying out research relevant to taxation matters but surprisingly COE has not published any research paper so far.

International Perspective- During MCTP in USA and Canada, several important lessons were learnt from the interaction with resource persons. It is noted that in Canada, capacity building was a key factor in successful implementation of GST. In USA, one of the key aims of capacity building was to be able to do more with lesser resources; capacity building of the willing officers while removing those who were averse to change; large scale capacity building programme for tax payers which improved voluntary compliance; intertwine capacity building with succession plan; value and reward officers possessing change and risk management skills and emphasis on benchmarking and collection of best practices of different administrations. Capacity building programmes have also empowered administrations to undertake and manage change e.g. capacity building programme conducted by the Asian Development Bank which supported various capacity building and reform initiatives for CBEC and CBDT in 2009. An IMF Working Paper on Tax Administration Reform and Fiscal Adjustment in Indonesia (2001-07) also highlights the importance of creating a better human resource management system by implementing a balanced set of performance measures.

LESSONS LEARNT :Some important lessons learnt were that Capacity building is very important to improve efficiency, public image and morale of the officers; Capacity building of the stakeholders helps to improve compliance and also creates a sense of partnership between the tax administration and the tax payer. Similarly, Knowledge Management is key to improving the department's efficiency by making information available in a simple and reader friendly manner; it is important to learn from the experiences of other officers and put them in practice; and it is vital to harness the academic talents of the officers by encouraging research and publication of papers in relevant areas.

RECOMMENDATIONS - In respect of **capacity building** in CBEC:

- (i) More focused Capacity building by identifying the training needs of the officers from APARs. 2% of salary budget to be earmarked for capacity building.
- (ii) Creation of a databank of the officers that have undergone specialized training for deciding their posting in areas of their specialization. If needed, transfer policy be recast.
- (iii) MCTP be continued and be further extended for CC and Pr.CC by instituting MCTP VI mainly focusing on issues relating to policy formulation/implementation.
- (iv) Some training be vertically integrated where officers from both Groups A & B level can participate. Also consider deputing Group B & C officers for training overseas.
- (v) NACEN to develop a wide menu of web based e-learning modules, virtual classes, webinars, etc. for the officers.
- (vi) Issuing instructions to field formations for ensuring sufficient nominations for training.
- (viii) Training be organized after every AGT of Group A officers to upgrade their knowledge of the related specialized areas.
- (ix) To make training modules in specific areas for other countries' tax administrations.
- (x) Every capacity building programme should have practical exercises/ case studies as integral part of the curriculum.
- (xi) Mentoring of young officers by senior officers.

The following recommendations are made in respect of **Knowledge Management**:

- (i) Website of CBEC be made more interactive and user friendly. Changes should be auto-disseminated by SMS/email to the officers/stake holders.
- (ii) Existing Manuals on Customs, Central Excise and Service Tax be updated every year.
- (iii) Create an additional knowledge bank by way of institutional memory for audit objections, anti-evasion, anti-smuggling cases and important multilateral negotiations in WCO and WTO.
- (iv) An efficient web based centralized repository for monitoring of various references made by field formations be created with facility of access by all.
- (v) There should be an updated data base of case laws especially those in favour of revenue easily available on department's website. For judgments against department, status be indicated whether accepted or appealed against. If appealed against, status of same including position regarding stay be also indicated.

(vi) The full potential of COE be exploited by encouraging officers to write research papers for publication in recognized journals on taxation/trade issues with provision for monetary honorarium.

(vii) COE should explore to have research projects in collaboration with foreign universities, which fetch suitable degree from such universities.

Implementation and Challenges - Most of the above recommendations can be implemented in a time frame of one year. While others like earmarking 2% of salary budget for capacity building and scheme of monetary reward for publishing articles in reputed journals will require financial sanction of the government. Development of an interactive and more user friendly web-site, institution of MCTP VI, developing partnership with international universities and developing e-training modules for international capacity building programmes, e-management of references from field formations will take longer to achieve and require more groundwork at the level of NACEN. Recasting of transfer policy to promote specialization and skill development being in the domain of policy decision can be taken up later.

Conclusion- Capacity Building and Knowledge Management are very important tools for effective and efficient HR management in CBEC. Capacity building has to be built into the strategic vision of the organization and the ongoing capacity building activities of CBEC should be further refined and fine tuned as recommended in a time bound manner. In the area of knowledge management too, more can be achieved by the recommendations made and also by energizing the Centre for Excellence. The recommendations made in this Paper can go a long way in improving capacity building and knowledge management within CBEC.

INTRODUCTION

Tax administration in India is a complex and knowledge intensive function which must respond to frequent and rapid external changes. The role of the CBEC has undergone a significant transformation both in terms of scope and content since the time it came into being in 1963. Beginning with the primary role of collection of Customs and Central Excise duties on goods and commodities, imported and domestically manufactured respectively, and collection of taxes on services since 1994, it has seen a paradigm shift to a more constructive engagement with taxpayers as a facilitator of compliance and a provider of internet based taxpayer services. The role of taxmen has been changing in tune with globalization and liberalization of the Indian economy. Taxpayer services, client satisfaction, stake holders' perception, information dissemination, right to information, quick grievance redressal, integrity management, capacity building, etc have not only become the key areas but also the measure of effectiveness of the department.

With the changing role of tax administration, expectations of stake holders are also continually growing. The challenge is to continually upgrade the human and technological resources of the tax department under Central Board of Excise and Customs (CBEC) to meet the rising challenges and expectations. The challenges are many and these include changing business environment in the context of globalization, sub-optimal HR policy, inadequate infrastructure and manpower, lack of adequate skill sets across the cadres, poor morale, poor public perception, lack of integrity, etc.

Several steps are needed to address these challenges both at the level of policy and implementation. Human Resource Management is a key to addressing some of these challenges. Capacity building and knowledge management tools are important elements to improve the quality of human resource management. The First Report of Tax Administration Reform Commission (TARC) has rightly observed that public institutions, including government departments across the globe, need fundamental reform at least every decade, if not more frequently. Capacity building is necessary to both undertake and then manage such reforms.

INDIAN CONTEXT

(i) Human Resource Management in CBEC:

Capacity building is a sub-set of the larger context of creating an efficient human resource management system. Human Resource Management can be defined as the administrative discipline of hiring and developing employees so that they become more valuable to the organization.

Human resources development, being the most important aspect of tax administration, is a dynamic process which should attempt to meet the needs of the managers, their staff and the organization. Effective career growth can only occur when the individual's initiative is combined with organizational opportunity.

The Central Board of Excise and Customs under the Department of Revenue, Ministry of Finance, administers indirect taxation with over 70,000 workforce. The organizational goal of CBEC is to maximize revenue collections through rationalizing tax structures, broadening the tax base, simplifying procedures, improving voluntary compliance and providing efficient and responsive tax administration with minimal cost of collection. In order to meet the organizational goal, the aim is to develop a diverse, skilled, productive, healthy and efficient workforce with highly effective supervisors, leaders and managers.

Career planning is fundamental to human resource development. It could focus at formulating policies on

- (a) Organizational requirement, conducting job analysis;
- (b) Planning personnel needs and recruitment;
- (c) Selecting the right person for the right job;
- (d) Training and capacity building;
- (e) Providing welfare measures, appraising performance;
- (f) Handling and resolving disputes; and
- (g) Communicating with employees at all levels.

Career planning draws strength from organizational opportunity. Identifying the need of the organization, creating and expanding the opportunity for the human resources to grow and contribute, development of specialized skills are essential aspects of Human Resource Development.

(ii) CAPACITY BUILDING IN CBEC

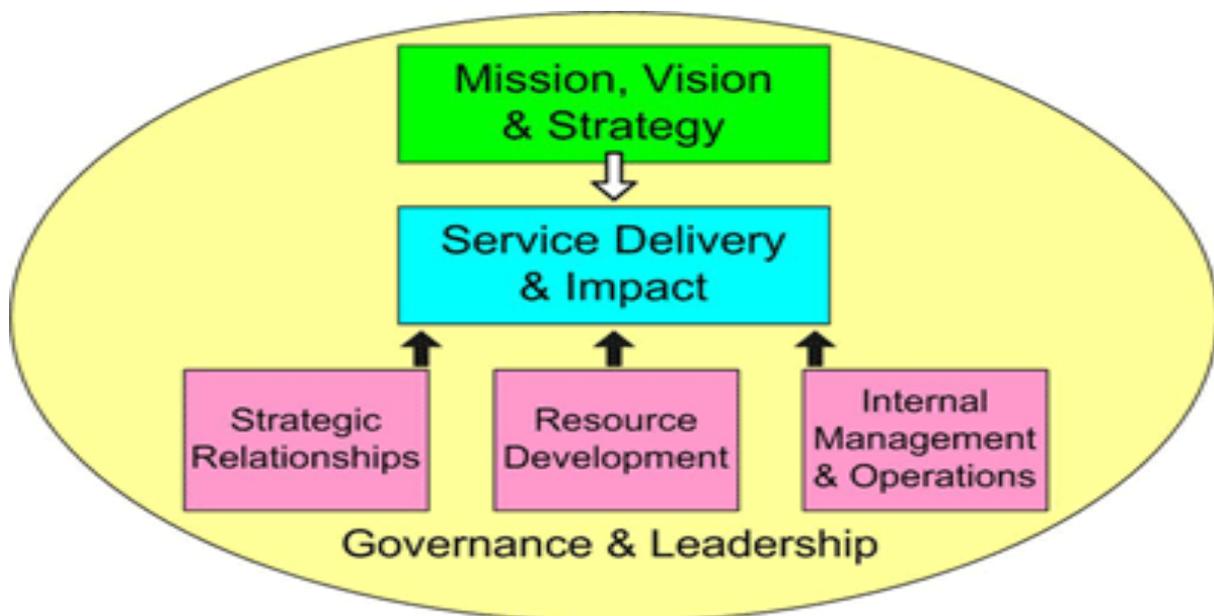
What is Capacity Building?

Capacity Building can be defined broadly or narrowly depending upon the context. According to definition evolved by United Nations Development Programme (UNDP) and United Nations Economic and Social Cooperation (UNESCO), Capacity Building is the process by which individuals, groups, organizations, institutions and societies increase their abilities to perform core functions, solve problems, define and achieve objectives; and understand and deal with their development needs in a broad context and in a sustainable manner.

A narrower definition is by World Customs Organization, which defines capacity building as commonly understood to mean developing or acquiring the skills, competencies, tools, processes and resources needed to improve the capacity of the administration to carry out its allotted functions and achieve its objectives.

Elements of Capacity Building:

Elements of capacity building can be summed up in the diagram below.



Source: Paul Connolly
and Carol Lukas

Mission, Vision and Strategy are the driving forces that give the organization its purpose and direction. Service Delivery and Impact are the organization's primary reason for existence. The vision of CBEC is to provide a fair, efficient, transparent, tax payer friendly mechanism for collection of indirect taxes and enforcement of cross border controls, with a view to encourage voluntary compliance. The mission is to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax laws and procedures in order to realize revenues in a fair, equitable, transparent and efficient manner; administer the Government's economic, taxation and trade policies in a pragmatic manner; facilitate trade and industry by streamlining and simplifying Customs, Central Excise and Service Tax processes and help Indian business to enhance its competitiveness; ensure control on cross border movement of goods, services and intellectual property; create a climate for voluntary compliance by providing information and guidance; combat revenue evasion, commercial frauds and social menace; supplement the efforts to ensure national security. The strategic goal of CBEC is to encourage voluntary compliance by facilitating easy registration and payment of taxes, to ensure tax payer friendly administration of indirect taxes by building a professional, motivated work force and thereby delivering quality services; to ensure fair and transparent tax system by judicious enforcement of laws and an effective dispute resolution system.

To achieve the organization's goals, Strategic Relationships, Resource Development, Internal Management and Operations are all necessary elements. Governance and Leadership represents the lubricants that keeps all the parts aligned and moving. All the above elements are affected by the environment in which the organization operates. In designing and implementing capacity building strategies, each element must be examined separately, in relation to the others and within the organization and its environmental context.

In the face of the increasingly globalized world, CBEC faces multidimensional challenges. On the one hand, globalization, while affording opportunities for economic growth also provides opportunities for tax evasion. The steady growth of international trade, e-commerce and changing supply chain dynamics are adding to the challenges faced by the CBEC. These trends necessitate creation of new capacities in diverse areas. The tax administration has now started moving away from excessive revenue orientation to be able to fulfill their

mandate of encouraging voluntary compliance and play a more proactive and prominent role in trade facilitation. This will require large investments in capacity building in human capital as well as physical and technological infrastructure. The TARC Report, *inter alia*, recommends that the CBEC should immediately commence work on development of a customs vision and strategic plan, setting out strategic goals and the implementation of strategy that will ensure its place among "best in class" customs administration. The strategy must enhance customer focus and proactively promote voluntary compliance and should include measures like customer guidance in the form of self assessment check lists, manuals containing standard operating procedures and updated and user friendly website.

Capacity Gaps:

CBEC has been trying to move in tandem with the new emerging trends in technology and trade facilitation procedures. However capacity gaps continue. One set of gap is in relation to capabilities and aptitudes of officers in different grades as at the time of recruitment they are appointed as generalists. This is sought to be addressed through induction training programmes for officers recruited in different grades. A second set of gap is in relation to inadequate skill sets of officers already deployed. The initial training can soon get outdated in a dynamic, changing environment. This requires constant gap analysis of officers' skills and to upgrade them regularly. Lack of adequate knowledge and systemic support is perhaps one of the reasons for somewhat of a crisis of confidence which prompts many officers to play safe by confirming demands and rejecting refunds. At a broader level, an institutional framework is lacking to continually modernize business practices and handle the consequent change management. The First TARC Report has also observed that some reforming tax administrations have installed departments of change whose exclusive responsibility is to track the slack and sharpen, on a continuing basis, their productivity, accountability, cost effectiveness and, increasingly in a modernizing context, their service delivery. Some countries have developed the practice of subjecting their tax administration structure to occasional external examination to facilitate and introduce corrective measures. India had not taken such measures in the past and the tax administration has experienced modest improvement that does not necessarily reflect global movement.

Some of these elements are already being addressed in varying degrees. In customs, revenue focus is now going hand in hand with considerations like supply chain security, greater automation and development of a single window. On the domestic tax front, the department is at the threshold of the biggest change since independence, viz. implementation of GST which will mark a tectonic shift in indirect tax administration.

Present capacity building scenario in CBEC:

The training requirements of officers and staff are met through the National Academy of Customs, Excise & Narcotics (NACEN) located at Faridabad and nine Regional Training Institutes (RTIs) spread across various cities. NACEN imparts professional training to the Direct Recruit IRS officer trainees through a structured training schedule spread over two years, which includes both class room training as well as training in field formations and Directorates. In addition to this, regular refresher courses on various topics relating to indirect taxes are conducted using both in-house training faculty as well as guest faculty comprising domain experts. RTIs conduct induction training programmes for newly recruited/promoted Inspectors, newly recruited/promoted Tax Assistants and Administrative Officers.

NACEN undertakes the responsibility for capacity building of the personnel in CBEC with support from the Commissionerates. NACEN has a fixed training schedule for the year which is largely based on lectures and case studies. For Group B and Group C cadre, the training is conducted by the RTIs which also conduct various training programmes for Group A officers. Certain formations also conduct their own in-house need based training programmes to train officers and staff posted in their formation either on their own or with help from NACEN.

Recently, the CBEC has started the MCTP (Mid-Career Training Programme) for Gr A officers, which involves a comprehensive training with domestic component at premier Institutes like the Indian Institute of Management, Indian School of Business as well as a two week foreign component in USA, Canada, Europe, Singapore, South Korea, etc. Besides, it is also conducting in-service training for the officers of Govt. of India across several departments in the field of Customs, Central Excise, Service Tax, Drug Laws, Anti-Money laundering, Weapons of Mass Destruction, Fake Indian Currency Notes, Ozone Depleting

Substance, Intellectual Property Rights, etc. The statistical data of the MCTP training and In-service training conducted by NACEN during the years 2013 to 2015 is given in Table I as an Annexure to this Paper.

The number of trainings conducted by NACEN across India during the last three years is substantial, as can be seen from Table 1 below.

Table 1

Overview of Training Conducted by NACEN and RTIs across India

Year	Total No. of Training Conducted	Total No. of Officers Trained
2012-13	733	21,032
2013-14	575	13,128
2014-15	711	19,310

(Source: NACEN)

An examination of the topics covered for training shows that training is being imparted on a diverse range of subjects. Some are induction training for various grades of officers like newly recruited Inspectors and Tax Assistants and newly promoted Administrative Officers. Many other training programmes are aimed at improving the efficiency at the field level. These include training on Authorised Economic Operators; Enterprise Data Warehouse; Drug Law Enforcement; COFEPOSA and NDPS Act; Computer Assisted Audit Programme (CAAP); On-Site Post Clearance Audit (OSPCA); Financial and Cost Accounting and EA 2000; Service Tax, Arms and Parade Training for Direct Recruit Inspectors; Recovery of arrears; Right to Information Act; Infrastructure; Prosecution; Arrears Recovery; Hindi Workshop; Customs Valuation; Workshop for Enquiry Officers and Presenting Officers; and Drafting of Show Cause Notice and Adjudication. Some training courses are also aimed at improving the overall image of the Department and these include Sevottam/Taxpayer's Services, Baggage Rules and soft skills, Ethics and Values in Public Governance. Training is also being imparted in emerging new areas like Green Customs and Goods and Service Tax (GST).

IT Tools are also being used for training. Some Zonal units of NACEN have developed web based training module. These need to be expanded to provide for an opportunity of constant learning at one's own pace.

It is important that the officers in the field also recognize the importance of training and capacity building. It is noted that very frequently officers are not allowed to go on training on the ground of shortage of staff, to deal with some other pressing matter or sheer lack of understanding of the need for capacity building.

KNOWLEDGE MANAGEMENT IN CBEC

Harman and Brelade (2007) have defined Knowledge Management as the acquisition and use of resources to create an environment in which information is accessible to individuals and in which individuals acquire, share and use that information to develop their own knowledge and are encouraged and enabled to apply their knowledge for the benefit of the organization.

Wikipedia defines Knowledge Management as the process of capturing, developing, sharing and effectively using organizational knowledge. It refers to a multi-disciplined approach to achieving organizational objectives by making the best use of knowledge.

Knowledge has become the key strategic asset for the 21st Century and for every organization that values knowledge, it must invest in developing the best strategy for identifying, developing and applying the knowledge assets it needs to succeed. It also needs to invest in creating and implementing the best knowledge networks, processes, methods, tools and technologies. This will enable them to learn, create new knowledge, and apply the best knowledge much faster.

Knowledge management, as a discipline, must result in better achieving, or even exceeding, the organisation's objectives. The purpose of knowledge management must not be to just become more knowledgeable, but to be able to create, transfer and apply knowledge with the purpose of better achieving objectives. Effective knowledge management, using more collective and systematic processes, will also reduce the tendency to 'repeat the same mistakes'. Effective knowledge management, especially accelerated knowledge creation, is the driver for innovation. It enables leveraging of existing knowledge assets from across different verticals and promotes development of the right competencies and skills.

The present knowledge management system in CBEC is twofold. One is through its website which contains comprehensive information in respect of Customs, Central Excise, Service Tax, Narcotics, Foreign Travel Tax (FTT)/Inland Air Travel Tax (IATT) and Ombusman. Acts, Rules, Regulations, Tariff, Manuals, Forms, Notifications, Circulars/Instructions, Case Laws, etc is listed separately for Customs, Central Excise and Service Tax. It has lucidly written Central Excise Manual, Customs Manual and the Education Guide on Services which explains various aspects of law and procedure relating to Central Excise, Customs and Service Tax respectively. However, all Manuals are not updated. The Central Excise Manual is of 2005 vintage and Service Tax Education Guide is of 2012. Happily, the Customs Manual is updated upto 2014! The website also contains information on important subjects like Union Budget 2015-16, Citizen's charter, Baggage Rules, Guide for Travelers, Notifications and related circulars, Intellectual Property Rights and Accredited Client Programme, etc.

A second leg of knowledge management is through Centre for Excellence established under NACEN. It has the mandate of carrying out research relevant to taxation. This is a weak spot of the Department. A glance at the website of NACEN shows that COE has not yet published any research paper.

Though the CBEC website has a wealth of information, it is to be noted that it is suboptimal and not user friendly. It is just a chronicler of information and not a disseminator of information. The Notifications, Instructions, Circulars etc. issued from time to time are just uploaded without Master update. In fact, master updating by deploying lone manpower at web end would save thousand man-hours in the field and eradicate lot of confusion. Currently, to find the effective rate of duty of any particular item, knowing correct classification is not enough; one has to sift through the hundreds of Notifications and their amendments to find out what is the effective rate of duty. In fact, it is a difficult task for the departmental officers and for the common man to be able to determine it from the information available on the website. As a result, private websites like Taxindiaonline, Excus, etc. are more popular with the tax payers and administrators alike.

INTERNATIONAL PERSPECTIVE

Several important lessons were learnt from the interaction with resource persons in Canada and USA during the Mid-Career Training Programme held in

the month of July 2015. It is noted that in Canada, capacity building was a key factor in successful implementation of GST. Capacity building was handled holistically which encompassed federal and provincial officials, trade bodies and other stakeholders. Capacity Building during the initial phase of GST implementation was also in terms of hand holding through detailed Technical Advisories and Guidance Notes issued by the Federal tax authorities. Canadian administration also took special care to retain trained talent at crucial positions during the critical phase of changeover to GST to allow the new system to stabilize.

In USA, one of the key aims of capacity building is to be able to do more with lesser resources. They also align capacity building to future strategic planning. For instance, while reforming their Internal Revenue Service through the Reform and Restructuring Act, 1998, their identified goals were more professionalism, more integrity, fairness and better trade facilitation and they sought to meet them by designing programmes for the capacity building of the willing officers while removing those who were averse to change. Even more interestingly, they undertook large scale capacity building programme for tax payers and this paid rich dividends in terms of improved voluntary compliance. Further, their human capital decisions are data driven and this helps to handle change, manage crisis and do succession planning more efficiently. They also intertwine capacity building with succession plan. They try to bring in greater efficiency by identifying and nurturing personnel with talent and those with critical skills from multiple and diverse levels in the organization and retain them for a fixed tenure. They have a policy to value and reward officers possessing change and risk management skills. They regard assignments outside the government to be as important as formal training. The other methods of capacity building that they laid emphasis on were benchmarking and collection of best practices of different administrations, particularly of OECD countries and networking with other administrations.

In many of the developed countries, information available on website of tax administration is very rich and user friendly. Information in relation to rate of tax is available on their website at the click of a button, in a user friendly and inter-active manner. One successful model is that of TARIC of EU, which can be accessed at http://ec.europa.eu/taxation_customs/dds/tarhome_en.htm. TARIC is EU's online customs tariff database which integrates all measures

relating to tariff, commercial and agricultural legislation. It gives traders and economic operators easy access to tariff and trade legislation, updated daily, for free, in a user friendly way thus eliminating the need to search through EU Official Journals.

Capacity building programmes have also empowered administrations to undertake and manage change. An example of capacity building programme in Indian context is that conducted by the Asian Development Bank which supported the following capacity building and reform initiatives for CBEC and CBDT through TA 4263 in the year 2009:

- Strengthening the risk assessment (RA) based scrutiny and audit capacity in CBDT respectively;
- Undertaking business process reengineering of critical functions and institutional strengthening;
- Strengthening service tax administration in CBEC (through the preparation of service tax profiles);
- Assisting in preparation of the required training material and improving delivery methods;
- Building capacity in CBDT in the emerging areas of transfer pricing and international taxation; and
- Exposing CBDT and CBEC officers to international best practices in tax administration reform.

They also outlined in their report the Expected Impact, Outcome, and Outputs.

Outcome (CBEC):

- Improved transparency and efficiency of audit and compliance verification in CBEC through preparation of manuals (i.e. standardization of procedures) and related training.
- Modernization and streamlining of the work processes of some key CBEC Directorates.
- Strengthening of service tax audit through the preparation of audit profiles.

Impact: Reduced arbitrariness and enhanced efficiency of indirect tax administration will help in enhancing the confidence and trust of taxpayers, leading to improved tax compliance over time.

Outputs:

- Five tax Manuals - Quality Assurance of Audit (QAR), Risk Management, Returns Scrutiny of Excise, Returns Scrutiny of Service Tax, and Computer Assisted Audit Program (CAAP) were prepared under the TA. CBEC is now providing training to its officers in the use of these Manuals.
- Detailed training material (including Instructor's Guides and Participants' Manuals) was prepared in line with the new CAAP Manual and the revised Central Excise Audit Manual 2008. Training sessions based on these training Manuals were conducted in Mumbai, Hyderabad and Delhi. Around 40 officers were trained in these sessions.
- Proposals for organizational reform: Detailed proposals for modernizing and reforming four key Directorates: Directorate of Audit, Directorate of Legal Affairs, Directorate of Inspection, and Directorate of Printing and Publicity were prepared under the TA Project.

An IMF Working Paper titled Tax Administration Reform and Fiscal Adjustment: The Case of Indonesia (2001-07) prepared by John Brondolo, Carlos Silvani, Eric Le Borgne and Frank Bosch (May 2008) highlights the importance of creating a better human resource management system by implementing a balanced set of performance measures. It observed that reliance on the revenue collection target as the main measure of performance of Indonesia's Director General of Tax (DGT) damaged integrity and good tax administration practice by creating perverse incentives for arbitrary and inflated audit assessments, delayed refund payments, delays in reaching decisions on objections, and other inappropriate actions. The development of a more balanced set of performance measures would help the DGT to focus on improving the full scope of its tax administration programs and not just on achieving an arbitrary revenue target. To this end, the DGT drafted a set of key performance indicators to underpin its strategic plan. This would then need capacity building programmes to infuse these new indicators within the tax administration.

During discussion on the presentation on this topic, one of the fellow trainees also pointed to India's role in training the Customs officers abroad. He referred to a capacity building programme undertaken by the Directorate of Valuation for Customs officers of Senegal which was very well appreciated by them. There has been request from Bhutan for training on GST. India has a high standing amongst developing and least developed countries and NACEN can develop some training module for overseas officials. This will not only help improve India's image abroad but hone the skills of Indian officials in delivering international level training.

LESSONS LEARNT

Some important lessons can be distilled from the above narration. Capacity building is very important to improve efficiency, public image and morale of the officers. Capacity building of the stakeholders helps to improve compliance and also creates a sense of partnership between the tax administration and the tax payer. It is recognized that NACEN under CBEC is doing valuable work in building the capacity of officers. There is still room for improvement and this will be dealt with in the Recommendations Section.

Knowledge Management is key to improving the department's efficiency by making information available in a simple and reader friendly manner. Knowledge management is also important to learn from the experiences of other officers and put them in practice. Finally knowledge management can also play a vital role in harnessing the academic talents of the officers by encouraging research and publication of papers in areas relating to indirect taxes, trade, etc.

RECOMMENDATIONS

Based on the discussions above, the following recommendations are made in respect of **capacity building** in CBEC:

(i) Capacity building can be made more focused by identifying the training needs at the field level and of the officers individually. In APAR for Group A officers, there is a column for officers to identify their training needs. A similar mechanism can be evolved to identify the training needs of other cadres of officers. The DGHRM should each year compile the training needs identified by officers and convey it to NACEN which should in turn work out a training plan for the officers based on the subjects that they have chosen. This will be in addition to the other training programmes being conducted by NACEN. Keeping in view the importance of capacity building, it is recommended that 2% of salary budget be earmarked for capacity building programmes.

(ii) A databank be created of the officers that have undergone specialized training. They can be considered for posting in areas of their specialization. As the Civil Services have to work within the broader norm of respective transfer policy, officers can be encouraged to specialize in three areas in the first twelve years of their service and then, to the extent possible, use their services in their area of specialization. This will help develop expertise, boost

morale and improve departmental efficiency. This may require recasting of transfer policy for senior level officers to promote specialization and professional growth. This is also one of the recommendations of the TARC Report.

(iii) Going by the successful experience of mid-career training programme of CBEC officers and also based on the feedback obtained from overseas administration, it is recommended that mid-career training programme be continued. After cadre restructuring, the current format of MCTP V be limited to Commissioners and Principal Commissioners and another MCTP VI be instituted for Chief Commissioners and Principal Chief Commissioners. MCTP VI be focused on issues relating to policy formulation and implementation.

(iv) Training programmes provide an opportunity to learn from each other. Some training be vertically integrated where officers from both Group A and Group B level can participate. This will promote learning from each other and also build some sort of *esprit de corps*. It will be useful to also consider taking some bright and talented Group B and Group C officers for training overseas.

(v) NACEN should develop a wide menu of web based e-learning modules, virtual classes, webinars, etc. and officers be encouraged to use them to enhance their knowledge and skills.

(vi) It is often seen that NACEN is constrained to cancel its training programme because of insufficient nominations. This is undesirable as considerable efforts goes into developing a training programme and getting the resource persons. There should be instructions issued from the Board to field formations that training programmes be taken seriously and officers should be encouraged, rather than discouraged, from going for trainings organized by NACEN.

(viii) Training programmes be organized after every annual general transfer of Group A officers to enable those who undergo a shift from excise to customs or to service tax and *vice versa* to refresh and upgrade their knowledge of the subject. Similarly officers working in specialized areas requiring special skills should be given training to hone their skills.

(ix) India has considerable expertise in areas like Customs Valuation, Drawback, handling of hazardous cargo, etc, and it can make training modules on these subjects for international training programmes.

(x) In order to promote better learning and also to make training more interesting, every capacity building programme should have practical exercises/ case studies as integral part of the curriculum.

(xi) There should be scheme of mentoring of young officers in every grade by carefully chosen mentors who are sufficiently senior officers who are willing and capable of helping the young officer to learn from his knowledge and experience.

Based on the discussions above, the following recommendations are made in respect of **Knowledge Management** in CBEC:

(i) Website of CBEC be made more interactive and user friendly. Tariff line wise information with respect to rate of duty and import/export restrictions be made easily accessible through an interactive mode. Furthermore, Laws, Rules, Notifications/Circulars should not just be put on the website on a standalone basis. There should be updating of the Master Notifications/Circulars, etc, so that they are useful to the field and trade. It should be auto-disseminated by SMS/email to notify the officers in the field of the changes as they happen. This can also be used as a great trade facilitation tool by providing similar service to other stake holders.

(ii) A sort of knowledge bank already exists on CBEC website by way of Manuals of Central Excise, Customs and an Educational Guidebook on Services. What is needed is its constant updation. There should be a compulsory updation every year of the Manuals available on the website so that all stakeholders using the Manuals are assured that they are abreast of the latest provisions/procedures.

(iii) There is a need to create an additional knowledge bank by way of institutional memory. It should be by way of compilation of important modus operandi circulars of anti-evasion, anti-smuggling, history of important negotiations in WTO and WCO, etc and it should be easily accessible for officers. A centralized database of disputes and offences detected by either Audit or the Enforcement agencies like DRI, DGCEI will enable a comprehensive view of the disputes and assist in initiating necessary policy measures and bring more clarity in the areas where disputes are more.

(iv) It is seen that field formations seek clarification on various issues regularly. Currently, there is no proper system of management of the

references from the field. There is no central repository or monitoring. An efficient web based reference management system which acts as a central repository with pendency status, viewable by all and with facility of online comments from the field, can help increase the productivity substantially.

(v) Field formations are often hampered by lack of updated information regarding status of certain Tribunal/Court decisions which have a large scale revenue implication across several field formations. Further, given a catena of case laws on a given subject, it will be useful if the decisions in favour of the department are available on a departmental database. It is recommended that there should be an updated database of case laws especially those in favour of revenue easily available on the department's website. For judgments against department, status be indicated whether accepted or appealed against. If appealed against, status of the same including position regarding stay be also indicated.

(vi) In order to allow for a more well-rounded development of officers as a tax officer, they all must do at least one year of stint in the Tribunal. This should ideally be done when the officer is promoted to the grade of Joint Commissioner or Additional Commissioner.

(vii) The full potential of Centre for Excellence needs to be exploited. They should be encouraged to take officers who have academic interest and they should be encouraged to write papers and have them published in national/international journals on issues of interest for indirect taxation/trade facilitation/international trade. There should be a handsome monetary honorarium for publication of papers in national/international journals of repute. There can be other papers discussing practical issues relating to taxation, international best practices in identified areas, etc. CBEC can develop Centre of Excellence (CoE) on the lines of the Knowledge Analysis and Intelligence (KAI) wing of HMRC as a Research and Knowledge Hub for entire Indirect Tax Administration. The CoE needs to work closely with leading academic institutes and research bodies and have representatives on contract basis. It should tie up with reputed universities and research institutes as Knowledge partners and engage interns for carrying out research relating to tax and other functional areas as mandated by CBEC.

(viii) Centre for Excellence should explore to have research projects in collaboration with foreign universities, especially with those that NACEN is partnering for MCTP programmes. The collaboration could be so designed that upon successful completion of a research paper, the partner foreign university could award a Masters degree.

IMPLEMENTATION AND CHALLENGES

Many of the recommendations made above can be implemented in a time frame of one year particularly those which are in the nature of practical suggestions like compiling training needs of Group A officers from APAR; devising a format for ascertaining the training needs of officers other than Group A; regular updation of Central Excise, Customs, Service Tax Manuals/Guides; issuing instructions for giving importance to training; creating web-based training modules; training to have practical exercise/case studies; vertically integrated training; mentoring programme; taking research oriented officers in Centre for Excellence; and compiling of modus operandi circulars/ history of negotiations. These also do not require commitment of additional resources. However, some recommendations like earmarking 2% of salary budget for capacity building and having a system of monetary reward for publishing articles in national and international journals of repute will require financial sanction of the government which NACEN can take up. Development of an interactive and more user friendly web-site will require longer time and greater resources. NACEN can recommend it to DG Systems take the process forward. The suggestion regarding MCTP VI, developing partnership with international universities and developing e-training modules for international capacity building programmes, e-management of references from field formations will take longer to achieve and require more groundwork at the level of NACEN. Recasting of transfer policy to promote specialization and skill development is in the domain of policy decision. However, this also needs to be seen in the light of recommendations of the TARC.

CONCLUSION

Capacity Building and Knowledge Management are very important tools for maintaining the efficiency, skills, and morale of an organization. It has to be built into the strategic vision of the organization. CBEC has done substantial work in carrying out capacity building activities but these can be further refined and fine tuned. In the area of knowledge management too, considerable

progress has been achieved but more can be achieved by energizing the Centre for Excellence. The recommendations made in this Paper can go a long way in improving capacity building and knowledge management within CBEC.

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Table I

Mid Career Training Programmes for Group 'A' officers:

Phase	2013-14	2014-15	2015-16
Phase V	59	60	55
Phase IV	76	80	80
Phase III	76	80	80*
Total	211	220	215*

*Programme under Phase III to be conducted during August to December 2015

Mid-Career Training Programmes for newly promoted Assistant Commissioners (Group 'B' to Group 'A')

Date/Period	Venue	No of officers trained
14 th -25 th January 2013	MDI Gurgaon	55
11 th - 21 st November 2014	RTI, Chennai	67
17 th - 28 th November 2014	RTI, Mumbai	57
1 st -12 th December 2014	RTI, Mumbai	59
16 th -21 st March 2015	RTI, Bengaluru	27
21 st - 28 th March 2015	RTI Bengaluru	40
	Total	305

In Service Training Programmes:

Venue	2012-13		2013-14		2014-15	
	No of courses	Officers trained	No of courses	Officers trained	No of courses	Officers trained
NACEN Faridabad	29	595	30	605	31	1137
Delhi	66	1155	72	1267	76	1026
Mumbai	105	1877	58	1156	87	2463
Kolkata	84	2270	68	1510	68	1361
Chennai	93	3046	47	1169	59	2611
Bengaluru	103	3198	55	1557	94	3028
Kanpur	75	2317	51	961	70	1240
Patna	100	1722	56	790	84	1577
Vadodara	90	2500	78	2665	93	3641
Hyderabad	91	2352	60	1448	49	1201
Cochin	-	-	-	-	1	25
Total	733	21,032	575	13,128	711	19,310

TABLE-II

The training programmes conducted at RTI Bangalore during the year 2014-15 for different cadre of officers is detailed below:

Sl.	Course Name	From - To	GroupA/B/C/others*
1	Mid Career Training Programme (MCTP) for Group 'B' Officers Promoted to Group 'A' on Leadership and Change Management	23/03/2015 - 28/03/2015	- Active Group A Cnt=28 Active Group B Gazette Cnt=12
2	Workshop on Authorised Economic Operators at Mangaluru Customs Commissionerate	20/03/2015 - 20/03/2015	- Active Group A Cnt=7 Active Group B Gazette Cnt=3 Active Others Cnt=47
3	Mid Career Training Programme (MCTP) for Group 'B' Officers Promoted to Group 'A' on Leadership and Change Management	16/03/2015 - 21/03/2015	Active Group A Cnt=17 Active Group B Gazette Cnt=10
4	Course on Sevottam/ Tax Payers Services	13/03/2015 - 13/03/2015	Active Group A Cnt=4 Active Group B Gazette Cnt=8 Active Group B Non-Gazette Cnt=11 Active Group C Cnt=2 Active Others Cnt=3
5	Course on Impact of Budget -2015	05/03/2015 - 05/03/2015	Active Group A Cnt=33 Active Group B Gazette Cnt=33 Active Group B Non-Gazette Cnt=9
6	Course on Enterprise Data Warehouse	19/02/2015 - 20/02/2015	Active Group A Cnt=4 Active Group B Gazette Cnt=13 Active Group B Non-Gazette Cnt=10 Active Others Cnt=1
7	Drug Law Enforcement	13/02/2015 - 13/02/2015	Active Group B Gazette Cnt=19 Active Group B Non-Gazette Cnt=1
8	Training on CAAP	09/02/2015 - 13/02/2015	Active Group B Gazette Cnt=5

			Active Group B Non-Gazette Cnt=5
9	Course on On Site Post Clearance Audit (OSPCA)	05/02/2015 - 06/02/2015	Active Group A Cnt=2 Active Group B Gazette Cnt=9 Active Group B Non-Gazette Cnt=5
10	Specialised Training for Comm. Admins (for ACL - ACES)	29/01/2015 - 29/01/2015	Active Group A Cnt=1 Active Group B Gazette Cnt=4 Active Group B Non-Gazette Cnt=6
11	Intensive Training in Financial & Cost Accounting and EA 2000 audit for audit officers	27/01/2015 - 29/01/2015	Active Group A Cnt=1 Active Group B Gazette Cnt=19 Active Group B Non-Gazette Cnt=5
12	Course on SEVOTTAM/Tax Payers Services	20/01/2015 - 20/01/2015	Active Group B Gazette Cnt=8 Active Group B Non-Gazette Cnt=21 Active Group C Cnt=2 Active Others Cnt=4
13	Induction Course for Tax Assistant	19/01/2015 - 30/01/2015	Active Group C Cnt=20 Active Others Cnt=1
14	Course on SEVOTTAM/Tax Payers Services	13/01/2015 - 13/01/2015	Active Group A Cnt=12 Active Group B Gazette Cnt=30 Active Group B Non-Gazette Cnt=13 Active Group C Cnt=2 Active Others Cnt=5
15	Course on SEVOTTAM/Tax Payers Services	12/01/2015 - 12/01/2015	Active Group A Cnt=4 Active Group B Gazette Cnt=15 Active Group B Non-Gazette Cnt=14 Active Group C Cnt=4 Active Others Cnt=2
16	Course on Baggage Rules & Soft Skills for Officers posted in	09/01/2015 - 10/01/2015	Active Group B Gazette Cnt=32

	International Airport at Mangalore		Active Group B Non-Gazette Cnt=33
17	Course on EA2000 Methodology for Auditors	08/01/2015 - 08/01/2015	Active Group A Cnt=3 Active Group B Gazette Cnt=10 Active Group B Non-Gazette Cnt=12
18	Course on EA2000 Methodology for Auditors	07/01/2015 - 07/01/2015	Active Group A Cnt=2 Active Group B Gazette Cnt=22 Active Group B Non-Gazette Cnt=12
19	Course on Service Tax (Concepts & Procedures) - BESCO Department	29/12/2014 - 29/12/2014	Active Others Cnt=92
20	Export Related Schemes	19/12/2014 - 19/12/2014	Active Group B Gazette Cnt=13 Active Group B Non-Gazette Cnt=10
21	Arms and Parade training for Direct Recruit Inspectors of Customs & Central Excise at Karnataka Police	15/12/2014 - 27/12/2014	Active Group B Non-Gazette Cnt=58
22	Workshop of Recovery of Arrears	12/12/2014 - 12/12/2014	Active Group B Gazette Cnt=14 Active Group B Non-Gazette Cnt=7
23	Course on Green Customs	11/12/2014 - 11/12/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=27 Active Group B Non-Gazette Cnt=1
24	Course on Baggage Rules & Soft Skills for Officers Posted in International Airports	11/12/2014 - 11/12/2014	Active Group B Gazette Cnt=9
25	Course on Baggage Rules & Soft Skills for Officers Posted in International Airports	10/12/2014 - 10/12/2014	Active Group B Gazette Cnt=18 Active Group B Non-Gazette Cnt=1

26	UNODC CBT Modules	08/12/2014 - 10/12/2014	Active Group B Gazette Cnt=3
27	Intensive Training in Financial & Cost Accounting and EA 2000 Audit for Audit Officers	04/12/2014 - 05/12/2014	Active Group A Cnt=9 Active Group B Gazette Cnt=38 Active Group B Non-Gazette Cnt=26
28	Induction Course for direct recruit Inspectors of Excise & Customs	01/12/2014 - 09/01/2015	Active Group B Non-Gazette Cnt=31
29	Workshop on Audit for Central Excise Assistant Commissioners / Superintendents posted at Audit forma	24/11/2014 - 24/11/2014	Active Group A Cnt=24 Active Group B Gazette Cnt=61 Active Group B Non-Gazette Cnt=24 Active Others Cnt=13
30	Workshop for newly promoted Assistant Commissioner on 20th November 2014	20/11/2014 - 20/11/2014	Active Group A Cnt=52 Active Group B Gazette Cnt=1
31	Induction Course for Administrative Officers	17/11/2014 - 28/11/2014	Active Others Cnt=24
32	Workshop on GST	14/11/2014 - 14/11/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=5 Active Group B Non-Gazette Cnt=7
33	Workshop on Right to Information Act	13/11/2014 - 13/11/2014	Active Group B Gazette Cnt=3 Active Group B Non-Gazette Cnt=9 Active Group C Cnt=1
34	Workshop on Baggage Rules & Soft Skills for Officers Posted in International Airports	11/11/2014 - 11/11/2014	Active Group B Gazette Cnt=11 Active Group B Non-Gazette Cnt=6
35	Workshop on Baggage Rules & Soft Skills for Officers Posted in	10/11/2014 - 10/11/2014	Active Group B Gazette Cnt=8

	International Airports		Active Group B Non-Gazette Cnt=3
36	Workshop on Infrastructure	28/10/2014 - 28/10/2014	Active Group A Cnt=8 Active Group B Gazette Cnt=9 Active Group B Non-Gazette Cnt=2 Active Others Cnt=9
37	Workshop on Ethics & Values in Public Governance	20/10/2014 - 20/10/2014	Active Group B Gazette Cnt=13 Active Group B Non-Gazette Cnt=4
38	Course on Prosecution in Indirect Tax Laws	16/10/2014 - 16/10/2014	Active Group B Gazette Cnt=11 Active Group B Non-Gazette Cnt=14
39	Course on On Site Post Clearance Audit (OSPCA)	14/10/2014 - 15/10/2014	Active Group A Cnt=3 Active Group B Gazette Cnt=10 Active Group B Non-Gazette Cnt=4
40	Workshop of Recovery of Arrears	13/10/2014 - 13/10/2014	Active Group A Cnt=2 Active Group B Gazette Cnt=14 Active Group B Non-Gazette Cnt=6
41	Workshop on GST	13/10/2014 - 13/10/2014	Active Group A Cnt=15 Active Group B Gazette Cnt=41 Active Group B Non-Gazette Cnt=39 Active Others Cnt=1
42	Arms and Parade training for Direct Recruit Inspectors of Customs & Central Excise at Karnataka Poli	06/10/2014 - 18/10/2014	Active Group B Non-Gazette Cnt=37
43	Workshop cum Training on Service Tax at FPI for Finance Officers of GoK in collaboration with NACEN,	29/09/2014 - 29/09/2014	Active Group A Cnt=3 Active Others Cnt=17

44	Customs Training for AIU & Preventive Officers	26/09/2014 - 26/09/2014	Active Group B Gazette Cnt=9 Active Group B Non-Gazette Cnt=9
45	Customs Training for AIU & Preventive Officers	25/09/2014 - 25/09/2014	Active Group B Gazette Cnt=9 Active Group B Non-Gazette Cnt=18
46	Course on Customs Procedures for Customs Brokers	11/09/2014 - 12/09/2014	Active Others Cnt=84
47	Workshop on E-filing of TDS	09/09/2014 - 09/09/2014	Active Group B Non-Gazette Cnt=14 Active Group C Cnt=7 Active Others Cnt=14
48	Induction Course for Direct Recruit Inspectors of Excise & Customs	08/09/2014 - 17/10/2014	Active Group B Non-Gazette Cnt=39
49	UNODC CBT Modules	02/09/2014 - 04/09/2014	Active Group B Gazette Cnt=2 Active Group B Non-Gazette Cnt=3
50	Course on Service Tax(Emphasis on Negative List)	25/08/2014 - 25/08/2014	Active Group A Cnt=2 Active Group B Gazette Cnt=23 Active Group B Non-Gazette Cnt=29 Active Others Cnt=1
51	Workshop on Hindi	13/08/2014 - 13/08/2014	Active Group C Cnt=29
52	Workshop on COFEPOSA & NDPS Act	11/08/2014 - 12/08/2014	Active Group B Gazette Cnt=3 Active Group B Non-Gazette Cnt=3 Active Others Cnt=26
53	Course on SEVOTTAM/Tax Payers Services	06/08/2014 - 06/08/2014	Active Group A Cnt=3 Active Group B Gazette Cnt=14 Active Group B Non-Gazette Cnt=7 Active Others Cnt=3
54	Workshop on Customs Valuation	06/08/2014 -	Active Group A Cnt=8

		06/08/2014	Active Group B Gazette Cnt=18 Active Group B Non- Gazette Cnt=2
55	Workshop on GST	05/08/2014 - 05/08/2014	Active Group A Cnt=12 Active Group B Gazette Cnt=43 Active Group B Non- Gazette Cnt=23 Active Others Cnt=1
56	Seminar of GST for Trade - BCIC & ICSI	05/08/2014 - 05/08/2014	Active Group B Gazette Cnt=1 Active Others Cnt=60
57	CAAP Training	04/08/2014 - 14/08/2014	Active Group B Gazette Cnt=15 Active Group B Non- Gazette Cnt=8
58	Export Related Schemes	01/08/2014 - 01/08/2014	Active Group A Cnt=2 Active Group B Gazette Cnt=9 Active Group B Non- Gazette Cnt=3
59	Workshop on Hindi	24/07/2014 - 24/07/2014	Active Group A Cnt=8 Active Group B Gazette Cnt=14 Active Group B Non- Gazette Cnt=33 Active Group C Cnt=11 Active Others Cnt=5
60	Induction Course for Direct Recruit Inspectors of Excise & Customs	21/07/2014 - 29/08/2014	Active Group B Non- Gazette Cnt=41
61	UNODC CBT Modules	21/07/2014 - 23/07/2014	Active Group B Gazette Cnt=5 Active Group B Non- Gazette Cnt=2
62	Workshop for Inquiry Officers & Presenting Officers	14/07/2014 - 14/07/2014	Active Group A Cnt=4 Active Group B Gazette Cnt=5 Active Group B Non- Gazette Cnt=3

63	UNODC CBT Modules	07/07/2014 - 09/07/2014	Active Group B Gazette Cnt=2 Active Group B Non- Gazette Cnt=2
64	Course on AEO Scheme	03/07/2014 - 03/07/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=8 Active Group B Non- Gazette Cnt=3
65	Workshop on Recovery of Arrears	27/06/2014 - 27/06/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=10 Active Group B Non- Gazette Cnt=8
66	Workshop on Hindi	18/06/2014 - 18/06/2014	Active Group A Cnt=1 Active Group B Non- Gazette Cnt=17 Active Others Cnt=2
67	EDW SmartView Training Outline - Advanced Users (2 Days)	12/06/2014 - 13/06/2014	Active Group A Cnt=3 Active Group B Gazette Cnt=12 Active Group B Non- Gazette Cnt=2
68	Workshop on Service Tax-Concepts & Procedure	12/06/2014 - 12/06/2014	Active Others Cnt=21
69	EDW SmartView Training Outline - Advanced Users (2 Days)	10/06/2014 - 11/06/2014	Active Group A Cnt=14 Active Group B Gazette Cnt=11 Active Group B Non- Gazette Cnt=5
70	Refurbisher Course For Central Excise Superintendents/ Inspectors Posted in Bangalore Customs at ACC	09/06/2014 - 23/06/2014	Active Group A Cnt=2 Active Group B Gazette Cnt=27 Active Group B Non- Gazette Cnt=17
71	Intensive Training in Financial & Cost Accounting and EA 2000 Audit	02/06/2014 - 03/06/2014	Active Group A Cnt=1 Active Group B Gazette

	for Audit Officers		Cnt=10 Active Group B Non-Gazette Cnt=15
72	Drafting of SCN & adjudication	26/05/2014 - 26/05/2014	Active Group A Cnt=6 Active Group B Gazette Cnt=12 Active Group B Non-Gazette Cnt=12
73	Arms and Parade training for Direct Recruit Inspectors of Customs & Central Excise at Karnataka Poli	26/05/2014 - 31/05/2014	Active Group B Non-Gazette Cnt=39
74	Workshop on Right To Information Act	15/05/2014 - 15/05/2014	Active Group B Gazette Cnt=3 Active Group B Non-Gazette Cnt=7 Active Group C Cnt=2
75	Intensive Training in Financial & Cost Accounting and EA 2000 Audit for Audit Officers	12/05/2014 - 13/05/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=14 Active Group B Non-Gazette Cnt=13
76	Training Programme on ACES	05/05/2014 - 05/05/2014	Active Group A Cnt=1 Active Group B Gazette Cnt=5 Active Group B Non-Gazette Cnt=11
77	Induction Course for Direct Recruit Inspectors of Excise & Customs	28/04/2014 - 06/06/2014	Active Group B Non-Gazette Cnt=43
78	UNODC CBT Modules	23/04/2014 - 25/04/2014	Active Group B Gazette Cnt=1 Active Group B Non-Gazette Cnt=3

Source: NACEN