APPENDIX 5

MODEL FINAL REPORT FORMAT

(1)   This model format is a guide to assist Customs administrations in preparing a report of the Time Release study. It proposes a format that includes the main areas to be addressed in the final report. These areas are not exhaustive and administrations may include any other details that are significant to their own requirements and concerns.

(2)   Although raw data should prove very valuable, reports often merely provide average times supplemented by information on the category of goods, inspection channels, mode of transport, intervention by other government agencies (OGAs), use of pre-arrival processing, etc.

(3)   The causes of delays do not necessarily reside in the procedures. They may be due to administrative policies (e.g. operating hours may not match logistics patterns) or the physical constraints (e.g. no fast truck lane for authorized economic operators (AEOs).

(4)   Depending on the objectives, reports require dynamic as well as static data: e.g. how backlog cargoes are processed, congestion, peak-time and non-peak time, hourly or daily patterns of traffic and transportation. Statistical data processing models (means, median, mode, range, how to define extreme data, etc.) may also be useful to be incorporated in the report.

(5)   In general, the following areas should be covered in the report:
- Objectives
- Scope
- Methodology
- Analysis
- Conclusions and recommendations

1. Objectives

(6)   The report should explain what the study was intended to measure. These objectives should cover the following goals:

- to measure the average time taken for the release of goods from their arrival to their release;

- to measure the average time taken for each activity in the release process, for example, the time taken for physical inspections;

- to identify the weaknesses in the release process (including at each individual activity in the process);

- to identify the constraints affecting release; and

- to suggest corrective/remedial measures to improve the time required for the release of goods.

2. Scope

(7) The scope of the study must outline the extent and limits of the study. Some points to include would be:

- Was it a comprehensive study capturing all elements in the Customs release process or was it a simplified study capturing only the key elements in the release process?

- Did the study involve measuring the time from the arrival of goods in the Customs territory to their release (total time) or only from the time the goods declaration was lodged to the time of release (Customs time)?

- What modes of traffic were studied, e.g. sea, air, land and rail?

- Which office or offices were involved in the study?

- Was the study based on automated or manual Customs procedures or a combination of both?

- Which other agencies were involved in the study and what was their role?

- Was the time taken by Pre-Shipment companies captured?

3. Methodology

(8) The methodology used in the study should be explained as this would impact on the validity and reliability of the results obtained. The following should be covered under this section:

- Were all transactions covered in the study or was a sampling methodology used?

- If sampling was used, how were the samples chosen within the whole population as well within the sub-population that was studied?

- What were the data captured and how were they collected?

- What was the duration of the study?

4. Analysis

(9) This section should contain particulars about the total number of transactions dealt with by Customs during the duration of the study, the number of survey forms issued, the number returned and the number used in the analysis.
If sub-populations were analyzed, it is also important to indicate the number of transactions, the number of forms issued, the number of forms returned and the number analyzed for the sub-population.
It is important that the analysis should indicate what data were analyzed. The following elements of the analysis should be included in this section:

- the average time taken from the arrival of the goods to their release. This could include, for example, the following key elements:

- time from the arrival of the goods to the lodgement of the goods declaration;

- time from the lodgement of the goods declaration to the assessment of duty and taxes;

- time taken for examination of the goods;

- time from the assessment to the payment of duties and taxes;

- time from the duty payment to the release of the goods;

- time taken in the intervention by other agencies;

- the average time taken at each individual process;

- If different categories of goods or goods regimes were studied separately, e.g. dutiable goods vs. non-dutiable goods; goods meant for inward processing, free zones, express consignments; etc., the average time taken for each category or regime;

- time taken for goods declared manually and electronically.

- time taken for goods by different Customs offices.

5. Conclusions and recommendations

(10) The conclusions to be drawn and the recommendations offered would depend largely on the results of the analysis of the data and what the results indicate. The results could also be compared with established work norms and/or the results of previous studies undertaken in order to arrive at useful conclusions.

(11) The conclusions to be drawn should focus on the processes where delays occur and why they occur. They should also focus on the areas where further improvements could be made.

(12) Recommendations, on the other hand, should focus on specific proposals for improvements.