PRIORITY DIRECTIONS FOR BUILDING A RESULTS-BASED MANAGEMENT SYSTEM IN CUSTOMS MANAGEMENT REFORM

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Abstract: The thesis examined results-based management in customs through New Public Management, the logic model and the WCO Performance Measurement Mechanism. A results achievement index was proposed in which attainment of each target was weighted by its level in the results chain. Applied to the targets of the Customs of New Uzbekistan 2030 strategy and to official data, the index reached 0.675. In 2025 customs payments amounted to UZS 76.2 trillion, or 4.12% of GDP, which equalled 94% of the 4.4% target. Automated release without human involvement stood at about one third of its 60% target. Reform directions were ranked by the product of impact and feasibility in an illustrative example. Outcome targets for risk management and performance contracts with customs posts emerged as the first priorities.
Keywords: customs management, results-based management, logic model, performance indicators, performance contract, Uzbekistan.

Annotatsiya: Tezisda bojxona boshqaruvini natijaga yo‘naltirish masalasi yangi davlat menejmenti, mantiqiy model va Jahon bojxona tashkilotining samaradorlikni o‘lchash mexanizmi asosida ko‘rib chiqildi. Natijaga erishish indeksi ishlab chiqildi: har bir ko‘rsatkichning maqsadli qiymatga yetish darajasi natijalar zanjiridagi o‘rniga ko‘ra tortildi. “Yangi O‘zbekiston bojxonasi – 2030” strategiyasidagi maqsadlar va rasmiy ma’lumotlar bo‘yicha indeks 0,675 ni tashkil etdi. 2025-yilda bojxona to‘lovlari 76,2 trln so‘mga yetib, YaIMning 4,12 foizini berdi, bu 4,4 foizlik maqsadning 94 foiziga teng. Inson ishtirokisiz rasmiylashtirish ulushi 60 foizlik maqsadning uchdan biriga yetgan. Islohot yo‘nalishlari ta’sir va amalga oshirish imkoniyati ko‘paytmasi bilan baholandi, hisob shartli misolda ko‘rsatildi. Xavflarni boshqarishga natija maqsadlarini biriktirish va postlar bilan samaradorlik shartnomalarini tuzish ustuvor deb topildi.
Kalit so‘zlar: bojxona boshqaruvi, natijaga yo‘naltirilgan boshqaruv, mantiqiy model, samaradorlik ko‘rsatkichlari, samaradorlik shartnomasi, O‘zbekiston.

Аннотация: В тезисе управление таможней, ориентированное на результат, было рассмотрено на основе нового государственного менеджмента, логической модели и механизма измерения эффективности Всемирной таможенной организации. Был предложен индекс достижения результатов, в котором степень выполнения каждой цели взвешивалась по её уровню в цепочке результатов. По целям стратегии «Таможня Нового Узбекистана – 2030» и официальным данным индекс составил 0,675. В 2025 г. таможенные платежи достигли 76,2 трлн сумов, или 4,12% ВВП, что соответствовало 94% целевого уровня 4,4%. Доля оформления без участия человека составила около трети от цели в 60%. Направления реформы были ранжированы по произведению влияния и реализуемости на условном примере. Приоритетными были признаны целевые показатели для системы управления рисками и контракты эффективности с таможенными постами.
Ключевые слова: таможенное управление, управление по результатам, логическая модель, показатели эффективности, контракт эффективности, Узбекистан.

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INTRODUCTION

A customs administration can report that it processed more declarations, opened more electronic services and trained more officers, and still leave traders unsure whether goods now cross the border faster or at lower cost. The difference between what an agency does and what it achieves is the core concern of results-based management. In 2025 customs payments of UZS 76.2 trillion provided about a quarter of state budget revenue [1], and on 27 August 2026 Decree PF-174 approved the Customs of New Uzbekistan 2030 strategy [2]. The strategy sets measurable targets: average import clearance of up to two hours, export clearance of up to 30 minutes, 60% of clearance without human involvement and customs revenue of at least 4.4% of GDP [3].

Numerical targets alone do not make a results-based system. They have to be linked to activities, assigned to responsible units, measured on a common basis and used in decisions. The thesis therefore addresses two questions. First, how far has Uzbekistan's customs service already moved towards its 2030 outcome targets when progress is weighted by the level of each result? Second, which management directions should come first when a reform team builds the results-based system around these targets? The contribution is a compact results achievement index that a customs administration can recalculate from its own statistics and a priority score that orders reform directions.

LITERATURE REVIEW

Results-based management in the public sector grew out of New Public Management. Hood described its doctrines as explicit standards and measures of performance, greater emphasis on output controls and hands-on professional management [4]. Kusek and Rist translated this agenda into a ten-step sequence for governments, from agreeing on outcomes and selecting key indicators to setting baselines, targets and regular reporting, and stressed that a system without baseline data cannot show progress [5]. The logic model behind this sequence orders results in a chain: inputs finance activities, activities produce outputs, outputs change the behaviour or conditions of users (outcomes), and outcomes contribute to wider impact. Moynihan and Pandey found that managers use performance information when the organisational culture supports it and when information is available in a usable form, so measurement design and management practice cannot be
separated [6].

Customs research applies these ideas to a service with a double mission of revenue and facilitation. Widdowson showed that the role of customs has moved from pure revenue collection to the management of supply chain compliance, which requires a broader set of performance measures [7]. Geourjon and Laporte argued that risk-based selectivity can protect revenue while reducing physical inspection, provided that the results of controls feed back into the risk criteria [8]. Cantens, Raballand and Bilangna documented performance contracts signed in 2010 between the Director General of Cameroon Customs and frontline officers at the port of Douala, where individual results on revenue, facilitation and integrity were recorded and discussed regularly [9]. The WCO has turned this experience into a common framework. Its Performance Measurement Mechanism organises customs results in four dimensions (trade facilitation and economic competitiveness, revenue collection, enforcement and protection of society, organisational development), each broken down into expected outcomes and key performance indicators [10], and the Time Release Study Guide provides a method for measuring the time from arrival to release of goods [11]. The literature offers frameworks and case studies, but fewer tools for combining heterogeneous outcome targets into a single progress measure that a national administration can track.

METHODOLOGY

The method has two steps. In the first step each indicator is converted into a degree of target attainment:

$$a_k=\min\left(\frac{x_k}{T_k},1\right), \qquad a_k=\min\left(\frac{T_k}{x_k},1\right) \quad (1)$$

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where a_k is the attainment of indicator k, x_k is its latest observed value and T_k is its target value. The first expression is used when a higher value is better (revenue, automation, services), the second when a lower value is better (clearance time). Attainment is capped at 1, so overperformance on one indicator cannot hide a shortfall on another. In plain words, a_k=0.5 means that half of the distance to the target has been covered.

$$RAI=\sum_{k=1}^{n} w_k a_k, \qquad w_k=\frac{\lambda_k}{\sum_{k=1}^{n}\lambda_k} \quad (2)$$

where RAI is the results achievement index, n is the number of indicators with an official target, w_k is the weight of indicator k and λ_k is the level of that indicator in the logic model (λ=1 for outputs, 2 for outcomes, 3 for impact). Outcome weighting gives more influence to changes that traders actually experience than to counts of what the administration produced. Simply put, it answers the question of how far the service has travelled towards its targets when results count more than effort.

In the second step reform directions are ordered by a priority score:

$$PS_j=\frac{I_j \times F_j}{25} \quad (3)$$

where PS_j is the priority score of reform direction j, I_j is its expected impact on the indicators with the largest attainment gaps and F_j is its feasibility within the strategy period (legal basis, data, staff and IT readiness), both rated from 1 to 5 by a reform team; division by 25 scales the score to 0–1. In plain words, a direction ranks first when it is both important for closing the gaps and realistic to implement.

Data come from Decree PF-174 and its targets [2] [3], Customs Committee results for 2025 [1] [12], 2025 GDP from the National Statistics Committee [13], the LPI 2023 [14] and Doing Business 2020 [15].

ANALYSIS AND RESULTS

Outcome indicators and target attainment

Table 1 places the available customs indicators in the logic model and applies equations (1) and (2) to those with an official 2030 target.

Table 1

Uzbekistan customs indicators in the logic model and attainment of 2030 targets[1]

Indicator	Level (λ)	Latest value	Target 2030	Attainment a	Weight w
Single Window e-services, number	Output (1)	41 (2026)	49	0.84	0.20
Clearance without human involvement, %	Outcome (2)	≈20 (2025)	60	0.33	0.40
Customs revenue, % of GDP	Outcome (2)	4.12 (2025)	≥4.4	0.94	0.40
Average import clearance time	Outcome (2)	no TRS baseline	2 hours	–	–
Average export clearance time	Outcome (2)	no TRS baseline	30 minutes	–	–
Exports / imports cleared without human involvement, %	Outcome	51 / 16 (H1 2025)	–	–	–

[1] Source: Customs Committee results for 2025 and the first half of 2025 [1] [12]; 2030 targets of Decree PF-174 [2] [3]; GDP [13]; LPI 2023 [14]; Doing Business 2020 [15]; author's calculation by equations (1) and (2). Dash means no official target or no comparable baseline.

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Indicator	Level (λ)	Latest value	Target 2030	Attainment a	Weight w
Exports / imports under simplified procedure, %	Output	94 / 84 (H1 2025)	–	–	–
LPI customs score, 1–5	Impact (3)	2.6 (2023)	–	–	–
Results achievement index, RAI				0.675	1.00
Equal-weight average of attainment				0.702	

Customs payments of UZS 76.2 trillion grew by 21% in 2025 and equalled 4.12% of nominal GDP, so 94% of the 4.4% target has already been reached. The Single Window offers 41 of the 49 planned services, an attainment of 0.84. The largest gap is in automation: about one declaration in five was processed by automated algorithms in 2025, or one third of the 60% target. The first half of 2025 shows the reserve: 51% of export declarations but only 16% of import declarations were processed without human involvement, while simplified procedures already covered 94% of exports and 84% of imports. The outcome-weighted index equals 0.675, below the equal-weight average of 0.702, because the outcome with the largest gap receives double weight. In plain words, the service is well ahead on revenue and services and has the most room to grow in automated import release.

Two outcome targets cannot yet enter the index. The 2030 targets for import and export clearance time have no published baseline measured on the same basis. The latest internationally comparable figures, 111 hours of border compliance for imports and 32 hours for exports in Doing Business 2020, refer to a standard shipment and a different definition [15]. The customs score of 2.6 out of 5 in the LPI 2023, equal to Uzbekistan's overall LPI score [14], reflects how traders perceive the service but has no national target. A regular Time Release Study would turn the time targets into measurable outcomes.

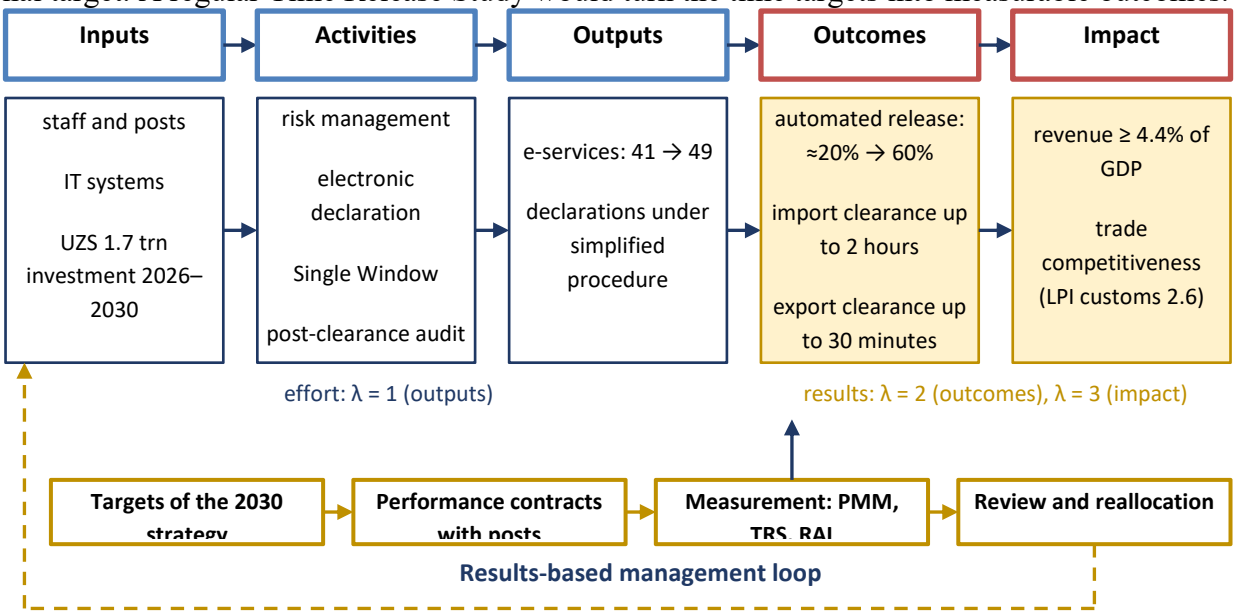


Figure 1. Logic model of results-based customs management in Uzbekistan[2]

[2] Source: Author's development based on [5]; [10]; [11] and the targets of [2].

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Figure 1 links the strategy's resources to its impact, with indicators from Table 1 at each level. The lower band is the management loop, and the dashed arrow shows results feeding back into the next allocation of resources and targets.

Priority of reform directions

Table 2 applies equation (3) to five directions of the results-based system. The scores are an illustrative (hypothetical) example; in practice they would come from a structured rating by the reform team and traders.

Table 2

Priority scores of reform directions (illustrative (hypothetical) example)[3]

Reform direction	Impact I	Feasibility F	PS	Rank
D3. Outcome targets for the risk management system (automated release, inspection hit rate)	5	4	0.80	1
D1. Annual performance contracts with regional administrations and posts	4	4	0.64	2
D2. National Time Release Study baseline for clearance-time targets	3	5	0.60	3
D4. Public results dashboard and trader feedback survey	3	4	0.48	4
D5. Staff appraisal and pay linked to results	4	2	0.32	5

In this example outcome targets for the risk management system receive the highest score (0.80), since automated release has the largest attainment gap and the existing risk engine and electronic declaration make the change feasible. Performance contracts with customs posts follow (0.64), and a Time Release Study baseline ranks third (0.60) despite the highest feasibility, because it measures progress rather than creating it directly. Its role as a prerequisite for two outcome targets suggests that it should be launched at the same time as the first two directions. Pay linked to results ranks last because it needs integrity safeguards and a reliable measurement history before it can be introduced.

CONCLUSION AND SUGGESTIONS

The thesis showed that Uzbekistan's customs reform already has the main ingredient of results-based management: official outcome targets for 2030. Measured against these targets, the outcome-weighted results achievement index reached 0.675, with revenue at 94% of its target, Single Window services at 84% and automated release at one third. The method is simple enough to be recalculated every quarter from the Customs Committee's own statistics.

Four recommendations follow. First, each regional administration and major post can receive outcome targets derived from the 2030 strategy, starting with the share of automated import release and the hit rate of risk-based inspections. Second, these targets can be formalised in annual performance contracts between the Customs Committee and heads of posts, with quarterly review meetings on the Cameroon model. Third, a national Time Release Study following the WCO Guide can set the baseline for the two-hour and 30-minute clearance targets and be repeated every two years. Fourth, participation in the WCO Performance Measurement Mechanism would allow the service to compare its results with peer administrations across all four dimensions. Future research can validate the impact and feasibility ratings through a survey of customs officers and traders and test whether post-level performance contracts change clearance outcomes.

[3] Source: Author's development; impact and feasibility ratings are illustrative (hypothetical) values on a 1–5 scale, priority scores by equation (3).

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