ANNEXURE-I

NOTICE DATED 07.01.2013 INVITING EXPRESSION OF INTEREST, TECHNICAL AND FINANCIAL BIDS FOR

MID CAREER TRAINING PROGRAM (MCTP) OF THE INDIAN REVENUE SERVICE (CUSTOMS & CENTRAL EXCISE) OFFICERS

1.1 The Ministry of Finance, Department of Revenue, Central Board of Excise & Customs (CBEC) invites Expression of Interest (EOI), Technical and Financial Bids from Institutions of National/International repute dealing with training/capacity building of senior personnel in Government Sector/senior executives for conducting the Mid-Career Training Program (MCTP) of Indian Revenue Service (Customs & Central Excise) Officers. The selected institute would be required to undertake the development and delivery of one or more of the three phases of the Mid-Career TrainingPROGRAM. A background note that includes the scope of work is enclosed **(Annexure I).** The assignment is expected to be for a duration of three years, but may be extended further. The training courses are required to be conducted w.e.f. April 2013 onwards. MCTP Committee has been authorized by the competent authority to short list and select the training institutions to conduct domestic and overseas component in co-partnership with foreign institutions in fair and transparent manner.

1.2 The selected Institution would be required to execute the work ofdelivery of MCTP in coordination with a group to be set up by the CBEC and National Academy of Customs, Excise and Narcotics (NACEN), Faridabad. CBEC expects the selected institute to be able to demonstrate strong training capabilities in the field of public administration, governance, public policy related to field of indirect taxation, environmental issues etc. The Institution should have a commendable record of running academic and executive education Programs in this field, especially for senior level officers/executives. In case the institute selected is a foreign institute, it may identify a domestic partner and may develop the necessary capabilities within the faculty of the domestic partner as well. Satisfactory delivery and conduct of the courses shall be the responsibility of the domestic partner. The venue for the conduct of PROGRAM (excluding the Management and Foreign module) would be NACEN, Faridabad.

ELIGIBILITY

2.1 The Institution should have a strong track record of at least five consecutive years in running academic and executive education Programs in the area of public administration, governance, public policy preferably related to the field of indirect taxation i.e. Customs, Central Excise, Service Tax, environmental issues etc. It should also have qualified & experienced faculty well versed in the respective subject areas. The Institute/organization should be in a vantage position to outsource resource persons of good standing and eminence in their specific areas.

2.2 The selected institute would be expected to lead the delivery of one or more of the three phases of Mid CareerTrainingProgram. For some modules in each phase (i.e., foreign training module and General Management module), it would have to have foreign copartner institutes with good reputation in the respective areas worldwide to ensure an effective and strong delivery. The selected institutions will be required to furnish the details of three reputed and renowned overseas co-partners for delivering the overseas component of the Mid Career Training PROGRAM. The overseas co-partner should have a strong track record of at least five consecutive years in running academic and executive education Programs. However, NACEN would indicate its preference for the overseas partner institutes for delivery of these modules by providing a short list ofsuch institutions at the time of selection of the domestic institutions.

2.3 In submitting the Expression of Interest, Technical Bid and Financial Bid, information may be furnished on the nature of business of the Institution, more particularly on the Programs being run in general management, indirect tax administration, public policy and allied subjects. A short resume of the key resource personnel likely to be deployed may also be given.

2.4 The Technical Bids of the institutions that have expressed interest would be screened on the prescribed criteria as given in **Annexure-D.**Financial Bids of the institutions short listed after examination of the Technical Bid shall thereafter be opened. The technical and financial bids shall be kept in separate sealed covers and duly signed by the competent officer/person of the institution. The financial bid should be in INR terms for domestic component and in US$ terms for overseas component.

2.5 The MCTP Committee through National Academy of Customs, Excise and Narcotics (NACEN), Faridabad requests the interested parties to download the EOI Documents from any of the following websites on any day between 08th January, 2013 to 18thJanuary, 2013. Sealed EOI, Technical Bid and Financial Bid can be sent in separate sealed covers as per instructed guidelines with the superscription "EOI/TB/FB for MCTP of IRS (C&CE) Officers" to reach the under mentioned by 1700 hrs (1ST) on 10.02.2013. However, a copy of the EOI and Technical Bid can be emailed to Member (Secretary), MCTP Committee on his email.

Mr. Ashok Kumar Mehta,
Additional Director General &
Member Secretary MCTP Committee,
National Academy of Customs, Excise & Narcotics,
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2.6 The Technical and Financial Bids shall be opened on 11.02.2013 at 1100 Hours before the MCTP Committee. The decision regarding the selection of the institution/overseas copartner institution shall be communicated by 18.02.2013.

2.7 Any dispute, controversy or claim arising out of, or in accordance with theterms of reference or breach thereof, shall be subject to the jurisdiction of the Courts in Faridabad.

RHussain

(RashedaHussain)
Director General
NACEN,
Faridabad (India)

Full EOI document May be downloaded from any of the following websites:
http://www.nacen.gov.in
http://www.cbec.gov.in

Annexure-II

BACKGROUND NOTE ON MIDCAREER TRAINING PROGRAM (MCTP)

1. INTRODUCTION:

1.1 Indirect taxes such as Customs, Central Excise and Service Tax play a pivotal role in the economy of India. The Central Board of Excise and Customs with manpower of more than 70,000, not only acts as the guardians of economic frontiers of India but also plays a crucial role as trade facilitator while collecting the indirect taxes. A fair, just, humane, transparent and efficient indirect tax administration is both a key economic indicator and a driver for buoyancy of the economy and attraction of Foreign Direct Investment (FDI).

1.2 The quality of revenue administration influences the investment climate in the country. Foreign firms contemplating investment are not only concerned about the formal tax system, but also with how the tax administration works. A revenue administration that is perceived to be transparent, efficient and effective encourages investment. Further, strong enforcement capacity of the revenue administration puts law abiding firms at a competitive advantage, as it acts as a deterrent for the tax evaders.

1.3 The weakness in the capacity of revenue administration leads to inadequate tax collections. The shortfall in revenue collections shrinks the budgetary resource envelope, thus affecting the government's ability to implement its policies and Programs and provide public services. Unexpected dips in revenue collections also cause budget cuts that result in major inefficiencies in public expenditure management.

1.4 The Indirect Tax administration of India has undergone substantial transformation in view of the globalization and changing socio -economic scenario around the world over the last two decades. The indirect tax administration has been significantly redefining its role as enforcer of revenue collection to a trade facilitator, while at the same time guarding economic frontiers of India. The Capacity of the revenue administrators is required to be built consistently to adapt to the new social and economic environment of the country as well as of the world to implement the new tax reforms. The revenue administration of India has to be prepared to implement the mother of all taxation reforms- the Goods and Services Tax (GST) in India.

1.5 The revenue collection from indirect taxes has increased substantially during the last one decade. Revenues from indirect taxes, namely, Customs, Central Excise and Service Tax, account for over 44 % of total tax revenues in India. The gross tax revenue from indirect taxes has grown from Rs. 1,99,348 crore in 2005-06 to Rs. 3,42,824 crore in 2010-11. The Budget Estimates for the current financial year 2012-13 is Rs. 5,05,044 crore.

1.6 India's international trade has also been growing significantly with the value of exports increasing from $129 Billion in 2006 to $250 billion in 2011; and the value of imports increasing from $190 billion to $381 billion during the same period. Such growth of international trade, coupled with the increase in the collection of indirect taxes has huge implications for tax policy formulation and administration.

1.7 In this scenario, it has become extremely important that the human resource of indirect Tax Administration should be equipped to implement the new tax reforms; create a friendly and non-adversarial environment for the tax payers and understand the international best practices for improvement in public service delivery. It requires not only the impartation of technical inputs on new key performance areas but also on management skills to effectively perform the role of an able and efficient tax administrator.

1.8 The MCTP Program in Phase III, IV and V for IRS(C&CE) is aimed at building the capacity of the in-service officers by providing them the technical inputs at NACEN, management inputs at Management Institutes of International repute in India and exposure to International Best Practices on Public Policy at the world renowned Public Policy Schools around the world. It will help them acquire requisite skills for bringing effective changes in tax administration and to become engines of economic growth, apart from guarding economic frontiers of India.

2. CHANGING FACE OF THE DEPARTMENT

2.1 The Central Excise Taxation Paradigm has perhaps gone the most significant change, from the era of physical control of the produced/manufactured goods to the facility of Self Removal and finally Self Assessment of duty. To generate uniformity in tax incidence and to avoid distortionary "cascading" of taxes, MODVAT was introduced in 1986, which has been re-engineered to CENVAT.

2.2 Customs Administration has also undergone constant modifications and reorientation with emergence of new areas like Green Customs, Border management and "Collaborative" Customs framework. Steps are also now being taken to introduce On-Site Post Clearance Audit (OSPCA). From the Finance Act 2011, Self Assessment has also been introduced in Customs.

2.3 Service Tax regime has also undergone tremendous changes from 1994 to 2012. The Service Tax regime started with levy of Service Tax on only three services and expanded upto 116 services till 2011. Thereafter, the Service Tax regime has been further reoriented with the introduction of Negative List, whereby the scope of levy of Service Tax has been expanded to all services except those in the Negative List. With the Service sector poised to account for more than two-thirds of the Indian economyin the next one decade or so, there is tremendous scope and challenge for revenue augmentation of Service Tax, which calls for building capacity of the officers according to the growing needs of Service Tax regime.

2.4 With increased thrust on trust based Trade facilitation, computerization has no more remained a luxury but has become a basic necessity. CBEC has been in the forefront of introducing e-Governance with a series of information technology (IT) based initiatives such as ICEGATE, EASIEST, EDI, ICES and now ACES having been introduced to provide hassle free interface to the tax payers of the country.

2.5 The Kelkar Committee on Roadmap for Fiscal Consolidation has, in the meantime, also suggested that CBEC should put in place a robust information system to increase the deterrence level and the cost of evasion. Since both Union Excise Duties and Service Tax are VAT-type, the information system should provide for a mechanism for cross-verification of all claims for input-tax credit. At present, such a mechanism does not exist.

2.6 Moreover, the most significant change in the history of indirect tax administration in the country would be the introduction of Goods and Services Tax (GST) in the country. The department is also proposing to launch a special drive to develop an IT backbone for the indirect tax administration which includes providing internet, telephone connectivity and requisite IT equipment to all the officers of the department.

2.7 The legal, institutional, technological and human challenges posed by the new tax environment will be immense, and the department needs to be fully geared up with enhanced capacity to meet the challenges so as to make the GST implementation successful.

3. JOB PROFILE OF INDIAN REVENUE SERVICE (CUSTOMS & CENTRAL EXCISE) OFFICERS {IRS (C&CE)}

3.1 IRS (C&CE) is one of the premier Central Civil Services of the Union of India. The IRS (C&CE) Officers provide senior level leadership to revenue personnel of the Central Government. The appointment to IRS (C&CE) is done in two ways, namely, recruitment through the Civil Services Examination conducted by the Union Public Service Commission (UPSC) every year and by promotion of the officers from the cadre of Appraiser of Customs and Superintendents of Customs and Central Excise. Direct recruits to the Service undergo about 15 (fifteen) weeks Foundation Course at Dr. MarriChanna Reddy Human Resource Development Institute of Andhra Pradesh, Hyderabad/ RCVP Noronha Academy of Administration & Management, Bhopal/National Academy of Direct Taxes, Nagpur and about 18 months weeks basic/professional training at National Academy of Customs, Excise and Narcotics (NACEN), Faridabad. The officer promoted from the cadre of Appraiser of Customs and Superintendents of Customs and Central Excise also undergoes Induction training at NACEN.

3.2 While the minimum qualification for being selected into IRS (C&CE) is a Bachelor's Degree in any discipline, yet, given the high level of competition, most of the officers have a Master's Degree and an outstanding academic record. They come from a wide range of backgrounds such as Information Technology, Botany, Chemistry, Physics, Mathematics, Agricultural Sciences, Veterinary Science and Humanities, etc. A good number are also engineers and doctors.

Note: The induction training for the direct recruit IRS (C&CE) Probationers undertaken initially is referred as Phase I & II training. All the participants would have undergone the training compulsorily.

3.3 On completion of the training, officers are posted through India in the field formations of Customs, Central Excise and Service Tax and assigned postings as Assistant Commissioners (ACs). After a few years (3-4) of experience, they are promoted to become Deputy Commissioners (DCs) of Customs, Central Excise and Service Tax. For the first 8-9 years of service, the ACs/DCs are also required to head a Customs/Central Excise/Service Tax Division. They have the first key supervisory role in a territorial-based assignment. This assignment has all the components that need an all-rounder.

3.4 After completion of 8-9 years of service, the officers are promoted to the grade of Joint/Additional Commissioner. The Joint/Additional Commissioner supervises group of Divisions. Their powers of adjudication substantially increase. They work at the Headquarters of a Central Excise/Customs/Service Tax Commissionerate and have a ring-side view of how a Commissionerate functions.

3.5 After completion of 20 years of Service the officers get promoted to the grade of Commissioner. The Commissioner heads a Commissionerate; leads multiple Divisions; has unlimited adjudication powers and functions as head of the department. After about 30 years of Service, the Commissioners get promoted to the grade of Chief Commissioner. A Chief Commissioner supervises multiple Commissionerates; serves as a link between the field formations and the Central Board of Excise and Customs i.e. policy making level. Thus, members of the IRS (C&CE) serve the government for an entire career spanning over three decades. Their job profile, from initial field level implementation responsibilities, changes to supervisory management and finally to policy formulation level.

4. MID CAREER TRAINING PROGRAM (MCTP)

4.1 Given the highly responsible and crucial positions that officers are required to hold, it is imperative that they possess and update the necessary technical knowledge, skills and attitudes to discharge their responsibilities effectively. Therefore, a broad based system of in-service training (known as Mid Career Training PROGRAM) has been put in place for (i) Deputy Commissioners with more than 8 years of service and with minimum 2 years of residual service; and Serving Joint/Addl. Commissioners up to 16 years of service and with minimum 2 years of residual service **(Phase-III)**; (ii) Additional Commissioners with more than 16 years of service and with minimum 2 years of residual service; and serving Commissioners up to 25 years of service and with minimum 2 years of residual service **(Phase-IV)** and (iii) Commissioners with more than 25 years of service and with minimum 2 years of residual service; and serving Chief Commissioners with minimum one year of residual service **(Phase-V)**. The system of mid-career training is very intensive and aims at enabling them to acquire "next level competency". Their performance in these mid-career Programs will be evaluated at the end.

4.2 The objective of the Mid Career Training PROGRAM (MCTP) is to understand and analyze the gaps required to be bridged between the competencies available with the in-service officers and the competencies required for their new job profile in higher rank. The proposed MCTP Program in Phase III, IV and V is aimed at building the capacities of the officers due for promotion to the next higher grade as well as of officers already working in the next higher grade. The MCTP is likely to equip the officers with requisite inputs to become skillful managers and leaders to provide transparent, efficient and non-adversarial indirect taxation regime.

4.3 The scheme of MCTP for IRS (C&CE) Officers is as under:

Phase	***Stage in Career***	***Duration***	***Venue***	***Year of Service***
III	**Deputy Commissioners to be promoted as Joint Commissioners and serving Joint/Additional Commissioners**	8 weeks (6 weeks in India and 2 weeks abroad)	(i) NACEN Component - *3 weeks* (ii) Management Component Domestic- *3 weeks* *(iii)* Overseas Component- *2 weeks*	**Deputy Commissioners with more than 8 years of service and with minimum 2 years of residual service; and Serving Joint/ Addl. Commissioners up to 16 years of service and with minimum 2 years of residual service.**

IV	**Additional Commissioner to be promoted as Commissioners and serving Commissioners**	8 weeks (6 weeks in India and 2 weeks abroad)	(i) NACEN Component - *3 weeks* (ii) Manageme nt Component Domestic- *3 weeks* (iii) Overseas Component- 2 weeks	**Additional Commissioners with more than 16 years of service and with minimum 2 years of residual service; and serving Commissioners up to 25 years of service and with minimum 2 years of residual service.**
V	**Commissioner to be promoted as Chief Commissioner & serving Chief Commissioners with a residual service of one year**	5 weeks (3 weeks in India and 2 weeks abroad)	*(i)* Manageme nt component Domestic-*2 weeks* *(ii)* Overseas component- *2 weeks* *(iii)* NACEN component Debriefing - *1 week*	**Commissioners with more than 25 years of service and with minimum 2 years of residual service; and serving Chief Commissioners with minimum one year of residual service.**

5. SCOPE OF WORK

The selected Institution would be required to execute the MCTP PROGRAM and undertake all the activities to successfully conduct the MCTP including the following:-

i) Carry out the delivery of all or any one/two of the three mid-career phases of training, namely the Phase III, IV and V Programs based on the detailed design prepared by NACEN/CBEC as given in **Annexure-II.**

ii) Evolve a training methodology which includes case studies andlectures by eminent personalities in addition to classroom studies for the same.

iii) Develop pre-course material that a participant would be requiredto come prepared with and also design evaluation measures to test the level of preparation at various stages of delivery of the MCT Program.

iv) Identify the resource persons for the different components ofeach of the Programs, drawing such resource persons from Institutions abroad or in India and also ensuring a right mix of academic faculty and practitioner faculty, considering that the participants are practicing managers and need strong practical inputs to back theoretical frameworks. The Institution should clearly indicate the ratio of in-house faculty to guest faculty in the EOI.

v) Identify overseas copartner institutions including Kennedy School of Government(KSG),Harvard University, USA; Humphrey School of Public Affairs, University of Minnesota; International Institute of Social Studies(ISS), Hague, Netherlands; Carnegie Mellon University, Australia; Public Policy

School of Columbia University or any other public policy/business school of international repute for **Phase V;** Sanford School of Public Policy, Duke University, USA; Australian National University, Canberra, Australia; Maxwell School of Public Policy Syracuse University, USA or any other public policy/business school of international repute for **Phase IV** andLee Kuan Yew School of Public Policy, Singapore; KDI School of Public Policy and Management, South Korea; Asian Institute of Management, Manila, Philippines; National Graduate Institute for Policy Studies (GRIPS), Tokyo or any other public policy/business school of international repute for Phase III.

vi) Design and tie up logistics for the Domestic Management Component including:
- (a) Pick up from airport/station to and from training institution
- (b) Boarding and lodging (on single occupancy basis) and all meals
- (c) Field visits/cultural visits/excursion tours
- (d) Training Costs
- (e) One official welcome dinner

vii) Design and tie up logistics for the Overseas Component including:
- (a) Booking of Air Tickets
  - (i) 30 + 2 J Class Air Tickets for Phase V;
  - (ii) 10-15 J Class and 30 Y Class Air Tickets for Phase IV; and
  - (iii) 2 J Class and 40 Y Class Air Tickets for Phase III
- (b) Pick up/drop from/to overseas airport to overseas copartner institution/hotel where stay arrangements are made
- (c) Logistic support from hotel/place of stay to copartner overseas training institution
- (d) Boarding (all meals) and lodging on single occupancy basis
- (e) Field visits/cultural visits/excursion tours
- (f) Training Costs
- (g) One official welcome dinner

viii) Provide mutually convenient slots for the domestic component and ascertain availability of the slots with the overseas copartners.

ix) Deliver the Programs for a period of three years andsimultaneously help develop local resource persons (to takeover from such resource persons as are drawn internationally). The continuation of the MCTP on annual basis shall be subject to review and satisfaction of feedback by the MCTP Committee of CBEC.

x) Evaluate the performance of each of the participants and submitan evaluation report (numerical measures) to the NACEN.

xi) Prepare the cost estimates for the entire Mid Career Training PROGRAM in two parts i.e. (i) for the Domestic Component in INR terms and (ii) for the Overseas Component in US $ terms. The exchange rate shall be the date of presenting the Invoice to NACEN. For the Domestic Component the participants will arrive one day before of the commencement of the PROGRAM. For Overseas Component arrival will be one day before and departure one day after the conclusion of the PROGRAM.

6. SUPPORT FROM NACEN

The CBEC through Director General, NACEN will facilitate the delivery of Program by providing support to the selected institution in respect of the following:

1. The MCTP Committee would identify an institute in India which would be the venue of the training would have the requisite infrastructure in terms of hostel accommodation, classrooms, lecture halls, library, requirement, computer resources etc.

2. The Director General, NACEN would identify a nodal Officer to coordinate withthe selected Institution on regular basis for smooth delivery of the Programs. Also a committee, constituted by CBEC for the purpose, shall provide necessary inputs to help deliver the academic content of each of the training PROGRAM.

3. NACEN will also arrange to communicate with the participants regardingthe schedule of Programs and ensure their attendance at each of the programs.

ANNEXURE – III

BROAD SCHEME AND PROPOSED TENTATIVE CONTENTS OF MODULES FOR PHASEWISE MID CAREER TRAINING OF IRS (C&CE) OFFICERS

1. PHASE III TRAINING: (Deputy Commissioners with more than 8 years of service and minimum 2 years of residual service; and serving Joint/Addl. Commissioners up to 16 years of service and with minimum 2 years of residual service)

A. Broad Objectives of Training

This Phase, intends to build upon the field exposure and experience gained by the officer in the initial years of his service following his elaborate and lengthy training PROGRAM and help him improve his personal performance levels. He would also get an opportunity to test the validity of his academic learning and to gather new skills and knowledge for applying at workplace for professional management skills in the context of the emerging scenario in the field of indirect taxation. His knowledge and skills must, therefore, be updated and enhanced to fully address the emerging trends in indirect taxation.The Deputy Commissioners who have completed more than 8 years of service and are due for promotion as Joint Commissioners, and Joint/Addl. Commissioners already promoted with service span upto 16 years are required to **be trained for being effective policy implementers and efficient supervisors of the cutting-edge level officers.**

B. Work Experience of Participants

Besides the induction training, at this stage the officers would have completed two or three divisions as Divisional Assistant Commissioners, which is the first level key supervisory post in the indirect tax revenue administration. They would have, during this period, personally undertaken scientific management of indirect tax revenue administration through working plans, patrolling, surveillance, maintenance of revenue offence records etc. Usually in one division, there are multiple ranges with supervisory charge of all the ranges.

C. Methodology

The training course will follow various teaching methods, viz. theoretical lecture sessions, group working, workshops and exposure visits. The medium of instruction will be English language.

D. Duration and design of Training

The eight-week course is divided into a six-week domestic component, and a two-week foreign component. The modules will cover relevant topics in the fields of Central Excise, Service Tax, Customs, Narcotics, Goods and Service Tax (GST), General Administration, Public Policy and Management for the domestic component.

The domestic component of the training will be conducted at NACEN for the departmental topics while the training in management will be imparted through selected management institutes of proven competence and repute such as IIMs, IIFT, etc.

The foreign component of the training is aimed at **providing exposure to officers to the global perspective in public policy and best practices in indirect tax administration.**Foreign training fills a crucial gap in the training system. It provides opportunities for officers to gain exposure to the latest thinking on different subjects in some of the leading institutions of the world. It exposes them to experiences and best practices of different countries with differing models of development and governance. The participating institutions will be selected through an approved and transparent selection process; based on the capacities, experience and competence of such institutions to provide the requisite skills to trainee officers particularly in the realm of indirect taxation and harmonization of Customs laws and procedures. An **indicative list** of topics to be covered in the modules is shown below:

Course Module

(i) NACEN Component: (Duration: Three Weeks)

Week 1: Customs, General, Administration and Narcotics

- Customs concepts, laws and procedures—An overview and latest changes; On-site Post Clearance Audit (OS-PCA); Self Assessment; Risk Management; Money Laundering; Green Customs; Intellectual Property Rights; Foreign Trade Policy; Control on Weapons of Mass Destruction (WMD); Quality of Show Cause Notices/ Adjudication orders; Export Promotion Schemes; Use of ICT in improving public service; delivery of service in Customs.
- Transparency, Integrity, Staff and families welfare—medical, retirement benefits, etc., Infrastructure development in the fields, and acquisition and management of departmental fixed assets
- Inter-service coordination PROGRAM with officers of Banks, Income Tax, Intelligence Bureau, R&AW, CBI, Enforcement Directorate, State Police, State VAT officers, State administrative academies, etc., Trade Facilitation; Sevottam
- Contemporary issues in drug trafficking and enforcement, control of Narcotic Drugs, Psychotropic Substances and legal opium production, Production and illegal diversion of precursor chemicals, Misuse of prescription drugs.

Week 2: Central Excise, Service Tax and GST

- Central Excise concepts, laws and procedures—An overview and latest changes; Audit: CAAP; E-Governance in Central Excise; E-Filing, ACES; Roadmap to GST
- Service Tax concept, laws and procedures—An overview and latest changes like negative list; important issues; Cost and Accountancy; Financial Statements like Balance Sheet, Profit and Loss Accounts, etc.; Financial Management; Point of Taxation.

Week 3: De-briefing Module at NACEN

- Submission of Reports
- Recommendations for implementation of lessons learnt
- Submission of Action Plan

(ii) Management Component(Duration: Three weeks): Training for improving professional competency in management, to be conducted at reputed management institutes in India.

Week 1:

- Orientation
- General Economic and environment policy
- General Principles of Management
- Human Resources Management—Employee welfare, Motivation and Morale
- Time Management
- Stress Management

Week 2:

- Stakeholder consultation techniques for improved service delivery
- Strategic Management and Leadership theories including transformational leadership
- Team Management - Attitudinal Change , leading team towards high performance
- Collaboration and Conflict Resolution
- Performance Appraisal—including APAR, Rewards/ Punishments
- Project Management - identification, formulation, implementation, procurement, monitoring and evaluation

Week 3:

- Management of multi-stakeholder work environment
- Interpersonal skills, Communication skills and Public Speaking
- Capacity Building
- Motivation Theories
- Data mining
- Information Technology and MIS
- E-governance
- Environmental Issues
- Resource management
- Art of Living
- Visit to Corporate offices of best governed Companies and offices

(iii) Overseas Component (Duration: Two Weeks):

Week 1: (Class Room Sessions)

- International experiences in GST implementation; comparative study of GST regimes in federal countries
- Ethics, empathy, responsiveness and probity in public life
- Human Resource Management—Global approach
- Gender sensitization
- Human rights/civil rights versus taxation laws
- Linkage between taxation and national development strategies
- Global trends in taxation policies; impact of financial crises on tax policies
- Comparative studies in indirect tax architecture, tax reforms and fiscal decentralization
- Political economy of taxations

- Exposure to and understanding of various organization models of tax administration
- Tax analysis and revenue forecasting
- Strategies to increase taxpayer awareness and improving service delivery to clients
- Forensic Science - Cyber Forensic - procedure and protocol

Week 2: (Visit to field formations/offices to learn International Best Practices)

- International experience in Customs modernization; modern techniques in intelligence gathering and enforcement; contemporary issues in smuggling and related anti-smuggling techniques; Risk Management and Profiling techniques
- Anti-counterfeit and anti-piracy
- Modern profiling systems for enforcement of drug laws, drug detection and identification techniques
- Use of latest technology - tools, equipments and gadgets for preventive officers and investigative officers. (Use of hardwares such as color coded X-rays, container scanner, vapor detector for explosives and drugs, ultra-sound scanner, etc.);
- Non-Intrusive Inspection (NII) techniques and Targeting
- Learning excursion for insight into the work environment of overseas Customs, GST and Indirect Tax Administration

2. PHASE IV TRAINING: (Additional Commissioners with more than 16 years of service and minimum 2 years of residual service; and serving Commissioners up to 25 years of service and with minimum 2 years of residual service)

A. Broad Objectives of Training

This training is intended to help the participants consolidate their field experiences and help them analyse the current management practices in the light of the changing indirect tax administration system. Emphasis would also be on helping them on their skills in latest developments in the field of indirect taxes, human resources management, strategic planning, directing and team building.

B. Work Experience of Participants

Participants of the training Programs at this Phase would have put in over 16 years of actual service practicing indirect tax administration including scientific management of indirect tax administration through working plans, Training, HRD, etc. IRS (C&CE) officers of the rank of Additional Commissioner who have put in more than 16 years of service and are due for promotion to the level of Commissioner; and Commissioners who have put in service up to 25 years in the department, are required to be provided training with the objective of improving their administrative and managerial skills for effective management of their workplace functions and resources. The training needs for this level of officers will focus more on helping them build on their field exposure and infusing new skills that would help them improve the professional performance of their workplace

C. Methodology

The training course will follow various teaching methods, viz. theoretical lecture sessions, group working, workshops and exposure visits. The medium of instruction will be English language.

D. Duration and design of training

The proposed eight-week course which includes six weeks of training in India and two weeks of training abroad is designed to provide the officers an exposure to the global best practices in indirect tax administration and resource management.

The domestic component of the Phase IV will also be conducted at NACEN for the departmental topics, while training in the management modules will be imparted through selected Management Institute of proven competence and repute such as IIMs, IIFT, etc.

The foreign component of the training is designed with a view to prepare the officers to face the increasingly globalised economy and its impact on the indirect tax administration. The participating institutions will be selected through an approved and transparent selection process; based on the capacities, experience and competence of such institutions to provide the requisite skills to trainee officers particularly in the realm of indirect taxation and harmonization of Customs laws and procedures. An **indicative syllabus** of the modules is shown below:

Course Module

(i) NACEN Component: (Duration: Three Weeks)

Week 1: Customs, General, Administration and Narcotics

- IT enabled services in Customs; Trade facilitation; International Customs and World Customs Organization; New trends in commercial frauds, smuggling and duty evasion; Money laundering; Quality of Show cause Notices/ Adjudication Orders; Data Management as effective tool for generating Intelligence; Intellectual Property Rights (IPR); Controls on Weapons of Mass Destruction (WMD); Green Customs; Customs Risk Management; On-site Post Clearance Audit; Sevottam; AEO; Rules of Origin; Self assessment; Transfer Pricing: Green Customs, Customs Conventions and Protocols; FICN
- Contemporary issues in drug trafficking, profiling and enforcement
- Control of legal opium production
- Illegal production and diversion of narcotics, psychotropic substances and precursor chemicals
- Transparency
- E-governance
- Improving tax payer service and reducing the compliance cost
- Infrastructure development
- Staff and their families' welfare;
- APAR
- Green Buildings/ norms
- GFR
- Vigilance as management tool
- Preventive vigilance
- Seniority disputes
- Post based Roster

Week 2: Central Excise, Service Tax and GST

- o Adjudication approach under the GST laws and procedures; Performance Audit: CAAP; E-Governance; ACES; Financial Management; Cyber Crime; Stakeholder Consultations in GST regime; Sevottam
- o Interaction PROGRAM with officers of Income Tax, Sales Tax, Registrar of Companies, Banks, Intelligence Bureau, R&AW, CBI, and State Police, State VAT officers, State administrative academies, etc.
- o Major Tax disputes in last 5 years and their resolution; Landmark judgments in the last five years; Monitoring and expeditious completion of tax evasion cases. (For both Central Excise and Service Tax)
- o Inspection of field formations
- o Negative list based taxation; Manner of Taxation-Place of provision of services; Reverse charge mechanism; point of Taxation; case studies of Service Tax and Central Excise; Evasion cases detection

Week 3: Debriefing Session

- o Submission of Reports
- o Recommendations for implementation of lessons learnt
- o Submission of Action Plan

(ii) Management Component(Duration: Three Weeks): To be conducted at reputed Management Institutes in India.

Week 1:

- o Organization- Vision, Mission, Citizens' Charter
- o Organizational Restructuring
- o Economic Environment and Policy
- o Global economic issues
- o Macro-economic principles
- o Economic reforms in India
- o Monetary and fiscal policy in India – Policy making, reforms in taxation policy and governance
- o Foreign Trade Policy of India
- o Trade facilitation
- o Banking and financial sector policy

Week 2:

- o Revenue forecasting and management
- o Outcome and Expenditure Budgeting
- o Organizational behaviour and performance management appraisal
- o Development issues- Sustainable Development?
- o Integrity and transparency- probity in public life
- o Media Management
- o Trade facilitation- interface with trade and public
- o Delegation of powers/ work
- o Human Resource Management—Staff and their families welfare, motivation and morale

Week 3:

- Project management- identification, formulation, implementation, procurement, monitoring and evaluation
- Innovation for enhancing efficiency and productivity in Government
- Self improvement, leadership and behavioral skills
- Change Management
- Stress Management
- Time Management
- Collaboration and Conflict Resolution
- Strategic Planning and Decision Making
- Role of E-governance to improve public service delivery
- Mentoring and role playing
- Environmental Issues
- Public Speaking

(iii) Overseas Component (Duration: Two Weeks)

Week 1

- International Perspective of Customs, Central Excise and Service Tax
- E-Governance- ICT for improvement of Public Service delivery
- Challenges before Customs/ Central Excise/ Service Tax officers and International experience in Indirect Tax collection
- International Development- International Trade; Globalization/ ICT for Indirect Taxes
- International experiences in GST implementation; comparative study of GST regimes in federal countries
- Human Resource Management—Global approach
- Ethics, empathy, responsiveness and probity in public life
- Gender sensitization
- Human rights/civil rights versus taxation laws
- Forensic Science - Cyber Forensic, procedure and protocols

Week 2 (Visit to field formations/ offices to learn International Best Practices)

- International experience in Customs modernization; contemporary anti-smuggling techniques; environment laws; IPR laws; Risk Management and profiling techniques
- Technology in Customs & Central Excise
- Money laundering issues
- Non-Intrusive Inspection techniques and Targeting
- International trends in drug trafficking, modern profiling and detection systems
- Anti-narcotics laws and human rights issues
- Learning Excursion
- Learning excursion for insight into the work environment of overseas Customs, GST and Indirect Tax Administration

3. **PHASE V TRAINING: (Commissioners with more than 25 years of service and minimum 2 years of residual service; and serving Chief Commissioners with minimum one year of residual service)**

A. Broad Objectives of Training

The objective of training of this phase is to orient the participants to wide management exposure and invest them with conceptual management skills suitable for a world class organization head. It is also expected to provide an opportunity for study of new initiatives/best practices in other countries through experience sharing and discussions among participants. The training is also aimed at enhancing their administrative capabilities and help them synthesize their competencies with the ongoing economic reforms in the country, the emerging international best practices in management and indirect tax policy administration. Such training modules are aimed to equip the senior officers to catalyze changes in tax-governance so that they take a lead role in influencing the attitudes of their subordinate officers for improved efficiency and effectiveness in tax collection and service delivery.

The thrust areas for this phase are: development of Human Resource Management skills, Strategic Management, Project Management (including conceptualization, monitoring and evaluation), policy implementation, management concepts, leadership, decision making, motivating and team building. In addition, this course will include modules that would help develop world-class expertise in highly specialized areas such as organizational behaviour, change management, comparative studies of taxation systems of different countries, fiscal management and administration with international perspectives and a first-hand experience of participation in international conferences and seminars on taxation.

C. Methodology

The training course will follow various teaching methods, viz. theoretical lecture sessions, group working, workshops and exposure visits. The medium of instruction will be English language.

B. Duration and design of training

The 4 week proposed training course will have a 2 week module in India and two-week module abroad. The domestic components of the training of 2 weeks will be imparted at management institutes of proven competence and repute.

The participating institutions will be selected through an approved and transparent selection process; based on the capacities, experience and competence of such institutions to provide the requisite skills to trainee officers particularly in the realm of indirect taxation and harmonization of Customs laws and procedures. The course has been designed keeping in mind the training needs of senior officers who would be shouldering a much higher responsibility, and overseeing a much wider canvas.

The 5th Week would be a de-briefing session at NACEN which could help evaluate the training and review it, which is an essential element of any training cycle.

The details of the proposed training modules are shown below:

Course Module

(i) Management Component(Duration: Two Weeks):

Week 1:

- Strategic Human Resource Management
- Strategic Planning and Management
- Business Process Management
- Cadre Management and HR planning
- Capacity Building
- Conflict resolution
- Team Building
- Innovation management
- Gender sensitization
- E-governance
- Environmental Issues
- Public Speaking

Week 2:

- Leadership, decision making and team building
- Stress management
- Staff /families' welfare
- Delegation of power/ work
- Development of Infrastructure
- Public, Private and Peoples Partnership (PPPP)
- Performance evaluation and appraisal
- Public Relation and media management
- Development of Program and policies for effective service delivery

(ii) Overseas Component (Duration: Two Weeks):

Week 1

- Linkage between taxation and national development strategies
- Global trends in taxation policies; impact of financial crises on tax policies
- Comparative studies in indirect tax architecture, tax reforms and fiscal decentralization
- Political economy of taxations
- Exposure to and understanding of various organization models of tax administration
- Tax analysis and revenue forecasting
- Strategies to increase taxpayer awareness and improving service delivery to clients
- Economic reforms and their effect on tax policy in other countries
- International efforts for harmonization of Customs laws and procedures
- How to balance effective enforcement efforts with trade facilitation
- How to improve efficiency through motivation and morale
- Role of Customs in ensuring national security through detection of Arms, Ammunition, explosives, hazardous wastes, etc.

Week 2 (Visit to field formations/offices to learn International Best Practices)

- Sunrise areas/best practices in indirect taxation (Customs, GST, Central Excise), E-governance and Narcotics Control
- Organizational structure and behavior of tax regimes abroad
- Non-Intrusive Inspection techniques and Targeting
- Decision making systems abroad
- Change management
- Learning excursion for insight into the work environment of overseas Customs, GST and Indirect Tax Administration

(iii) NACEN Domestic- (Duration: One Week)

Debriefing and drawing of Action Plan on the basis of lessons learnt from the MCTP Program.

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ANNEXURE –IV

FORMAT OF EXPRESSION OF INTEREST

A. INFORMATION ABOUT THE INSTITUTION

1. Name of the Institution

2. Address for communication

3. Contact details of the Nodal Officer

B. Brief introduction of the institution and its areas of activities

C. Expression of interest given for:

PHASE	EXPRESSION OF INTEREST **YES/NO**
Phase III	
Phase IV	
Phase V	

Qv..

ANNEXURE –V

FORMAT OF TECHNICAL BID

A. Introduction of the institution

B. National rating of the institution

C. Ranking among the International business/public policy schools

D. Areas of core competence for capacity building

E. Experience of holding Executive and Mid Career Training Programs (MCTP) for the All India Services/Central Services/other Government Officers during the past five years

F. List of overseas co-partnering business/public policy schools for delivering MCTP along with details of Programs successfully organised for the All India Services/Central Services/other Government Officers

G. Ranking of the overseas co-partnering institutionoffered among the International business/public policy schools and special strengths of such selected institutions. Please mention names of three overseas co-partnering institutions.

H. Structure of the MCTP Program offered phase-wise including the slots and duration thereof.

I. Any other specific information/credentials

ANNEXURE –VI

FORMAT OF FINANCIAL BID

(The Financial Bid for each Phase of the MCTP has to be furnished separately)

The scope of work is given in Para 5 of the Notice inviting Expression of Interest, Technical and Financial Bids. Financial Bids will be opened only if on examination of the Technical Bids the institution is found to have met the prescribed criteria. The format of submitting Financial Bids for each Phase of the MCTP separately is given below:

A. DOMESTIC MANAGEMENT COMPONENT

CONTACT INFORMATION	ACTIVITIES TO BE UNDERTAKEN INCLUDING THE FOLLOWING	COST ESTIMATES IN **INR(Rs)**INCLUSIVE OF ALL TAXES
1. Name of the Institution 2. Address for communication 3. Contact details of Nodal Officer	Activities including design and tie up logistics for the Domestic Management Component including airport pick up/drop, booking of air tickets, boarding and lodging for 30 participants and two faculty members for each MCT Program in Phase V and 40 participants and 2 faculty members for each MCT PROGRAM in Phase III and IV, local transport for excursion trips/study tours etc.	

B. OVERSEAS COMPONENT (Preferably three overseas co-partnering institutes may be given)

NAME OF THE COPARTNER OVERSEAS INSTITUTION	ACTIVITIES TO BE UNDERTAKEN INCLUDING THE FOLLOWING	COST ESTIMATES IN **US $** INCLUSIVE OF ALL TAXES
1.	Activities including design and tie up logistics for the Overseas Component including airport pick up/drop, booking of air tickets, meals and accommodation on single occupancy basis in suitable hotel for 30 participants and two faculty members for each MCT PROGRAM in Phase V and 40 participants and 2 faculty members for each MCT Program in Phase III and IV, transport for excursion trips/study tours to Customs and other offices in the country of visit, travel and health insurance etc.	
2.	-do-	
3.	-do-	

C. Percentage increase of cost, if any, for the same Programs for:

YEAR	Percentage increase, if any, over the cost for 2013-14	
	Domestic Component	**Overseas Component**
2014-15		
2015-16		

1. The domestic institutions bidding for the MCT Programs may give three options for overseas co-partnering institutions along with the financial implications.
2. MCTP Committee reserves the right to choose any one of the overseas co-partnering institution for conducting the MCTP for each phase out of the overseas institutions proposed by the domestic institution.

CRITERIA FOR SELECTION OF INSTITUTES

Broad criteria for selection of institutes include:

1. Selection of domestic partnering institution for designing and delivering the MCTP shall be made from amongst the institutions which have given the Expression of Interest (EOI). The MCTP Committee shall first screen the Technical Bids and then short list the institutions for opening of the Financial Bids.

2. The Financial Bid for each Phase of the MCTP shall be evaluated separately.

3. While evaluating the domestic institutions through Financial Bids, due consideration and weightage shall be given to the international ranking of the overseas co-partnering institution.

4. MCTP Committee shall select the domestic institution alongwith one or more overseas co-partnering institutions depending upon the criteria of financial implications, their experience in holding Executive Programs and Mid Career Training Programs for other All India Services/Central Services/Government Organizations alongwith availability of time slots for conducting the MCTP of IRS (C&CE) officers as per the tentative schedule given in **Annexure-VIII.**

5. The selected institution shall be expected to deliver the Programs for the next three financial years subject to the evaluation and feedback of the Programs on annual basis being found satisfactory (Refer Para 5 Clause ix).

6. Any other criteria so adopted by the MCTP Committee for organization of the MCTP at the best possible training institutes, at most competitive rate and preferable time slots (Refer Para 5 Clauses viii & xi).

TENTATIVE TIME SCHEDULE FOR CONDUCTING MCTP OF IRS (C&CE) OFFICERS DURING THE FINANCIAL YEAR 2013-14

Phase V

Each Group of 30 officers to be accompanied by Two Faculty Members

Group	Management Domestic (Two Weeks)	Foreign Component (Two Weeks)	Debriefing at NACEN (One Week)
1	01-12 April, 2013	15-26 April, 2013	06-10 May, 2013
2	13-24 May, 2013	27 May to 07 June, 2013	17-21 June, 2013

Phase IV

Each Group of 40 officers to be accompanied by Two Faculty Members

Group	NACEN – Domestic- (Two Weeks)	Management Domestic (Three Weeks)	Foreign Component (Two Weeks)	NACEN Domestic Debriefing (One Week)
1	03-14 June, 2013	17 June to 05 July, 2013	08-19 July, 2013	29 July to 02 Aug, 2013
2	24 June to 05 July, 2013	08-26 July, 2013	29 July to 09 Aug., 2013	19-22 Aug., 2013

Phase-III

Each Group of 40 officers to be accompanied by Two Faculty Members

Group	NACEN – Domestic- (Two Weeks)	Management Domestic (Three Weeks)	Foreign Component (Two Weeks)	NACEN Domestic Debriefing (One Week)
1	02-13 Sept., 2013	16 Sept. to 04 Oct., 2013	07-18 Oct., 2013	28 Oct. to 01 Nov., 2013
2	23 Sept. to 04 Oct., 2013	07-25 Oct., 2013	28 Oct. to 08 Nov., 2913	18-22 Nov., 2013