

## PRAGMATISM IN HR STRATEGY IMPLEMENTATION BY CUSTOMS INSTITUTIONS IN UKRAINE

*The article investigates the implementation of the Human Resource Management Strategy of the State Customs Service of Ukraine for 2021–2024. It addresses key issues such as personnel renewal of customs institutions in the context of customs reform by 2030, collaboration between the customs service and higher education institutions regarding specialist training, as well as practical aspects of enhancing the qualifications of customs officials under the legal regime of martial law.*

**Purpose.** *The objective of the article is to examine the practical implementation of the HR strategy within the customs authorities of Ukraine and to identify the key issues of updating the human resources of the Ukrainian customs in the context of the war with Russia. To achieve this goal, a number of research tasks have been defined: analysis of the main components and features of the HR strategy implementation within the State Customs Service of Ukraine; analysis of the effectiveness of measures aimed at improving the qualifications of customs officials; development of proposals to enhance customs staffing in the context of customs reform in Ukraine.*

**Methods.** *The methodological basis of the research consists of fundamental categories, concepts, principles, and methods of modern financial science. The complex of methods used in this study of personnel provision for customs is based on the principles of objectivity, systemicity, certainty, determinism, and the unity of theory and practice.*

**Results and Conclusions.** *The characteristics of the implementation of HR strategy of the customs authorities of Ukraine for the period 2021–2024 were studied, and key issues regarding customs staffing were identified. In particular, significant challenges are observed due to the war, such as the redistribution of staff numbers, the transfer of personnel from customs in combat zones to other regions, leading to substantial imbalances between actual and approved staff, as well as in the age structure of the customs authorities employees. In the context of improving the efficiency of the Human Resources Department of the State Customs Service of Ukraine, it is proposed to focus on a comprehensive approach to personnel management, enhancing the motivation and training system, as well as improving internal communications and utilizing modern technologies.*

**Key words:** human resources, strategy, reform, customs authorities, professional development, cooperation, higher education institutions.

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**Introduction.** The COVID-19 pandemic has necessitated the implementation of new approaches in customs operations, particularly the adoption of remote services, which has led to an increased workload for employees. Furthermore, the war directly affects the activities of the State Customs Service and its territorial units, especially border customs and checkpoints. Besides the destruction of infrastructure and significant material losses, the conflict has also led to a depletion of the most valuable resource – the personnel potential of the customs authorities.

The intensification of challenges, risks, and uncertainties in the functioning of state executive bodies have highlighted the importance of strategic management and the development of strategies in the area of human resources policy. Since 2019 a series of HR strategies for the executive bodies of Ukraine have been approved, including: the “Personnel Management Strategy of the National Agency of Ukraine for Civil Service for 2020–2022”, the “Personnel Management Strategy of the Ministry of Infrastructure of Ukraine for 2020–2021”, the “HR Strategy of the Ministry of Finance for 2021–2023”, the “Human Resources

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Management Program of the State Tax Service of Ukraine for 2020–2023”, the “Personnel Management Strategy of the State Statistics Service of Ukraine for 2020–2023”, “Personnel Management Development Strategy of the State Audit Office for 2020–2024”, “Staff Development Strategy of the State Migration Service of Ukraine in Chernihiv Region for 2020–2025” (O. I. Serdyuk, O. V. Myrna, A. S. Korniychuk, I. V. Oleksiy, 2023) and others.

The customs authorities system was no exception, where the Personnel Management Strategy of the State Customs Service of Ukraine for 2021–2024 was approved in 2021 (The personnel management strategy of the State Customs Service of Ukraine for 2021–2024). In this context, it is worth emphasizing that the problem of personnel renewal in the State Customs Service has significantly intensified in recent years and has been reflected in the National Revenue Strategy of Ukraine (On approval of the National Revenue Strategy until 2030, 2023), where it is identified as one of the key factors for the successful implementation of customs reform until 2030.

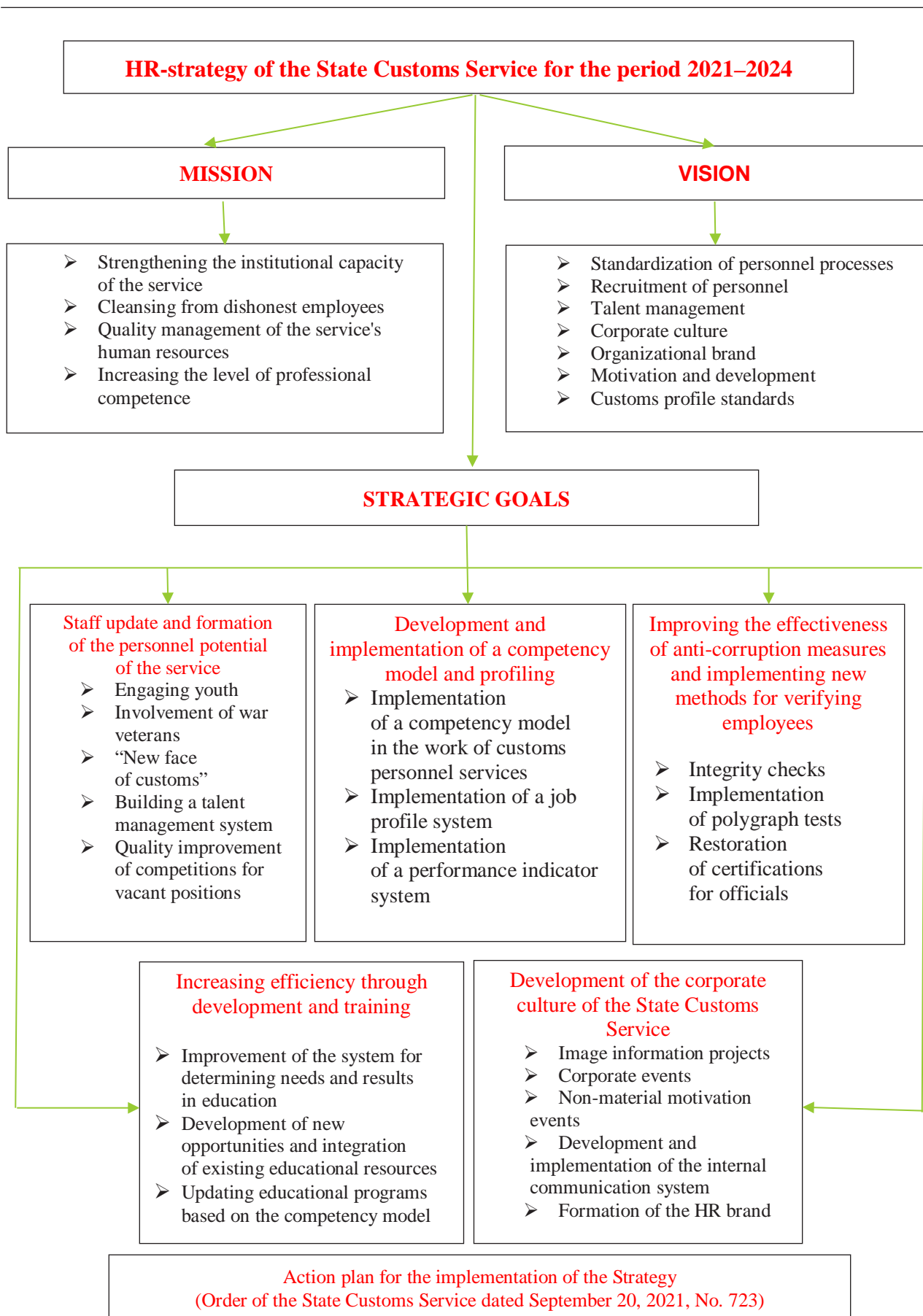
**Literature review.** Theoretical research on the personnel issues of public administration and management has been conducted by many Ukrainian and foreign scholars; however, in the field of personnel management of customs authorities, the works of V. Argunov, Y. Berezhnoy, V. Bychkov, A. Voytsechuk, F. Zhorin, I. Ivashchuk, M. Kalensky, V. Martyniuk, Y. Kunyev, P. Pashka, D. Pryymachenko, V. Chentsov, and other scholars are decisive. Along with this, the systematization and theoretical updates in this research area are relevant, considering the challenges and risks of the martial law in our state.

**Features of the implementation of the HR strategy of the State Customs Service.** The reorganization of the State Fiscal Service of Ukraine by splitting it into customs and tax institutions led to the State Customs Service of Ukraine beginning to function as a separate executive authority on December 8, 2019. A key functional task, as outlined in the Regulation on the State Customs Service of Ukraine, is the staffing provision and personnel renewal within institutions. This regulation mandates that the State Customs Service: “selects personnel for the apparatus of the State Customs Service, for positions of leaders and their deputies in its territorial bodies, enterprises, institutions, and organizations under its management, organizes work on the training, specialization, and professional development of officials and employees of the State Customs Service; participates in the formation of the state order for training and upgrading the qualifications of specialists in the field of state customs affairs” (On approval of the provisions on the State Tax Service of Ukraine and the State Customs Service of Ukraine, 2019).

At the initial stage of independent functioning, the State Customs Service faced a number of challenges that necessitated the creation of its Human Resource Management Strategy of the State Customs Service of Ukraine (HR strategy). Among the main reasons, it is worth highlighting: the lack of structured personnel support for customs institutions in Ukraine; insufficient medium- and long-term planning of personnel management within the customs service; dilution of the personnel potential of the service due to continuous reorganizations; absence of HR strategies for managing customs human resources. Considering such arguments, an HR strategy for the period 2021–2024 was developed. Its aim was to establish a systematic approach to human resource management at the State Customs Service, achieve strategic goals and objectives, and implement qualitative changes. These changes were intended to transform the customs personnel services with the corresponding functionality, resources, skills, tools, and qualifications.

The HR strategy was developed with the support from EU4PFM and the Reform Support Team at the State Customs Service (RST SCS). In particular, the Reform Support Team (RST) is a team that provided targeted technical assistance to the State Customs Service in developing and implementing priority reforms. The RST is part of the “Ukrainian Reform Architecture Project” (Ukraine Reform Architecture Project (URA), which was supported by the EBRD and the Multilateral Donor Fund for Stabilization and Sustainable Development of Ukraine (with contributions from numerous countries including Denmark, Finland, France, Germany, Italy, Japan, the Netherlands, Norway, Poland, Sweden, Switzerland, the United Kingdom, the United States of America, and the European Union, which is the largest donor). The main components of the HR strategy of the State Customs Service for the period 2021–2024 are presented in Fig. 1.

As part of the implementation of the HR strategy of the State Customs Service aimed at optimizing and centralizing the candidate search process for vacant positions within customs agencies, a special section has also been created on the official website of the State Customs Service under the “Human Resources” section. This section contains a list of information for individuals interested in working for customs authorities, who can submit their details to [robota@customs.gov.ua](mailto:robota@customs.gov.ua). The submitted data will be reviewed



**Figure 1. HR Management Strategy of the State Customs Service of Ukraine for the period 2021–2024**  
Source: compiled by the authors

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and forwarded to the relevant territorial body of the State Customs Service according to the candidate's indicated region in Ukraine. According to the legislation, the procedure for appointment under martial law involves submitting an application, a completed passport of the established format, and documents confirming Ukrainian citizenship, education, and work experience. Each candidate undergoes a detailed vetting process by the State Customs Service's apparatus from the Human Resources Department, the Internal Security Department, and a specialized unit relevant to the job. Subsequently, the candidacy is approved by the Head of the State Customs Service or an authorized representative.

Another important strategic objective of the HR strategy of the State Customs Service is to conduct integrity checks and restore certifications for customs officials. Attempts to legislate issues regarding the certification of customs officers were made prior to the full-scale invasion (draft laws No. 6490 dated December 30, 2021 (Draft Law on Amendments to the Customs Code of Ukraine regarding the introduction of certification of customs officials, 2021), No. 6490-1 dated January 18, 2022 (Draft Law on Amendments to the Customs Code of Ukraine regarding the introduction of certification of customs officials, 2022)), but they did not achieve practical implementation. Consequently, issues of integrity and the improvement of the quality and level of professional competence of customs officers is a guideline for the new customs reform.

The full-scale invasion of Russia into Ukraine on February 24, 2022, prompted a reassessment of the activities of the State Customs Service of Ukraine and the implementation of its HR strategy. Under these circumstances, the main task became the preservation of institutional capacity in the areas where the customs service could contribute to fully perform its functions.

**Personnel Challenges in Wartime.** In the context of the war with Russia, a decision was made to evacuate the personnel from customs and customs posts in the northern and eastern regions, as well as to transport technical customs control equipment, and to preserve databases and information resources. In some territorial bodies and their specific units, an idle period was declared in accordance with the order of the State Customs Service (Order of the State Customs Service "On the establishment of downtime in the work of territorial bodies of the State Customs Service", 2023). Under these challenging circumstances, the staff of customs offices in the western and southern regions was reinforced by evacuated workers and transitioned to an enhanced round-the-clock work schedule. At the same time, the greatest need for filling vacancies is observed in the Volyn, Lviv, Chernivtsi and Odesa customs offices.

Thus, the full implementation of the HR strategy of the State Customs Service in 2022 faced a number of problems caused by the acute phase of hostilities. As of 2022, there was an imbalance between the authorized and actual number of employees in the regional customs offices, the Coordinating and Monitoring Customs, and the central office of the State Customs Service.

According to the study ("Assessment of the effectiveness of the work of the State Customs Service of Ukraine in 2021–2022", 2023), the largest number of both official and actual employees is at the customs offices in Odesa, Kyiv, Lviv and Volyn. The smallest numbers by this criterion are at the internal customs offices in Kropyvnytskyi, Ternopil, and Cherkasy. In 2022, the staff level of customs authorities was 11,072 positions, of which 1,061 remained vacant, accounting for 10% of the total staffing level. In some customs offices, the number of vacant positions exceeded 20%, particularly in Donetsk, Zaporizhia, and the Coordination and Monitoring Customs. Furthermore, at the beginning of the enforcement of the State Customs Service order regarding downtime, the number of employees on downtime reached 4,000. By the end of 2022, this figure had decreased to 958 (9.6% of the actual number), while 385 customs officials had been mobilized.

It is obvious that due to the direction of the full-scale invasion from the north, east, and south of Ukraine, customs officers from the customs posts of Kharkiv, Sumy, Chernihiv, Kyiv, Mykolaiv, and Kherson, Donetsk, and Luhansk regions were put on standby. The majority of these employees were subsequently transferred to customs offices in the western region of the country.

In the context of updating the personnel resources of the State Customs Service, an interesting analysis is the age structure of customs officials by customs offices. In terms of the 'average age of employees', the Poltava customs office is the leader, with an average age of 52 years, while the youngest generation of customs officers works at the Coordinating-Monitoring and Cherkasy customs offices. The largest number of employees over the age of 50 is concentrated in the Odesa and Kyiv customs offices. Overall, in 2022, 37% of all customs officials were over 50 years old (S. D. Gerchakivskiy, V. A. Valigura, G. V. Vasilevska, 2024). Such age characteristics of the actual number of employees in customs institutions confirm



the validity of the HR strategy approaches of the State Customs Service regarding the necessity to update personnel resources at customs offices. This issue remains relevant in 2024, although the recruitment of young specialists for vacant positions was actively carried out in 2023–2024 through cooperation with relevant higher education institutions.

### **The role of higher education institutions in renewing human resources in customs**

Higher education institutions in Ukraine play an important role in training personnel for the customs authorities system. The relationship between the State Customs Service and higher educational institutions is formalized through the signing of bilateral memorandums of cooperation and interaction regarding the training of customs officers (Table 1).

The largest number of higher education institutions that have signed memorandums with the State Customs Service is in the Kyiv region (4) and the Odesa region, while two higher education institutions each represent the Khmelnytskyi, Rivne, and Volyn regions. Other regional centers in the western and central parts of Ukraine have representation at the level of at least one higher education institution. Unfortunately, for various reasons, there are no signed memorandums with higher education institutions from the Chernihiv, Sumy, Donetsk, Luhansk, Kherson regions, and the Autonomous Republic of Crimea. At the same time, 13 out of 28 higher education institutions that train customs officers are located in the western regions of Ukraine.

The State Customs Service actively collaborated with specialized higher educational institutions in selecting young specialists in accordance with the Order No. 189, dated May 8, 2023, titled

Table 1

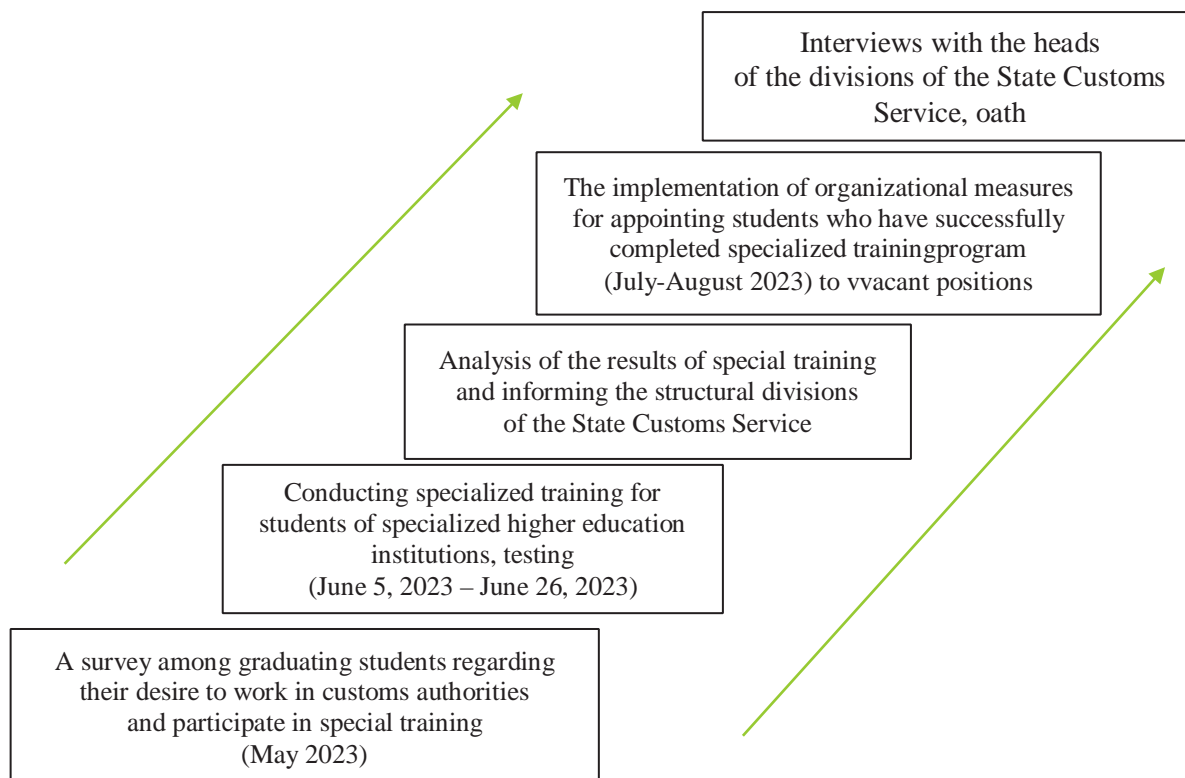
### **Higher Education Institutions with which the State Customs Service has concluded memorandums on cooperation and interaction regarding the training of customs officers\***

<b>№</b>	<b>Name of the higher education institution</b>	<b>City</b>
1	West Ukrainian National University	Ternopil
2	University of Customs and Finance	Dnipro
3	Lesya Ukrainka Volyn National University	Luts'k
4	Luts'k National Technical University	Luts'k
5	Uzhhorod National University	Uzhhorod
6	Zhytomyr Polytechnic State University	Zhytomyr
7	National University of Ostroh Academy	Ostroh
8	National University of Water Management and Nature Resources Use	Rivne
9	Vinnitsa National Technical University	Vinnitsia
10	Leonid Yuzkov Khmelnytskyi University of Management and Law	Khmelnytskyi
11	Khmelnytsky Cooperative Trade and Economic Institute	Khmelnytskyi
12	Ivano-Frankivsk National Technical University of Oil and Gas	Ivano-Frankivsk
13	Danube Institute of the National University Odesa Maritime Academy	Izmail
14	National University "Odesa Law Academy"	Odesa
15	Odesa National Economic University	Odesa
16	Volodymyr Vynnychenko Central Ukrainian National University	Kropyvnytskyi
17	Petro Mohyla Black Sea National University	Mykolaiv
18	Lviv University of Trade and Economics	Lviv
19	Lviv Polytechnic National University	Lviv
20	National Transport University	Kyiv
21	National Aviation University	Kyiv
22	State Trade and Economic University	Kyiv
23	State Tax University	Irpın
24	Poltava University of Economics and Trade	Poltava
25	Simon Kuznets Kharkiv National University of Economics	Kharkiv
26	Bohdan Khmelnytsky Cherkasy National University	Cherkasy
27	Zaporizhzhia Polytechnic National University	Zaporizhzhia
28	Yuriy Fedkovych Chernivtsi National University	Chernivtsi

\*as of the end of 2024

Source: compiled based on the data from the Department of Human Resources of the State Customs Service

“Certain Issues of Forming the Personnel Potential of the State Customs Service from Among Students of Specialized Higher Educational Institutions”. This order approved the “Key Components of Customs Affairs” Specialized Training program (delivered remotely) and established an algorithm for career guidance work with students of specialized higher educational institutions. In 2023, the involvement of graduating students (bachelor’s and master’s degrees) from specialized higher educational institutions took place in several stages.



**Figure 2. Stages of involving graduates from specialized higher education institutions in the formation of the personnel potential of the State Customs Service in 2023–2024**

*Source: compiled according to Order of the State Customs Service of May 8, 2023 No. 189*

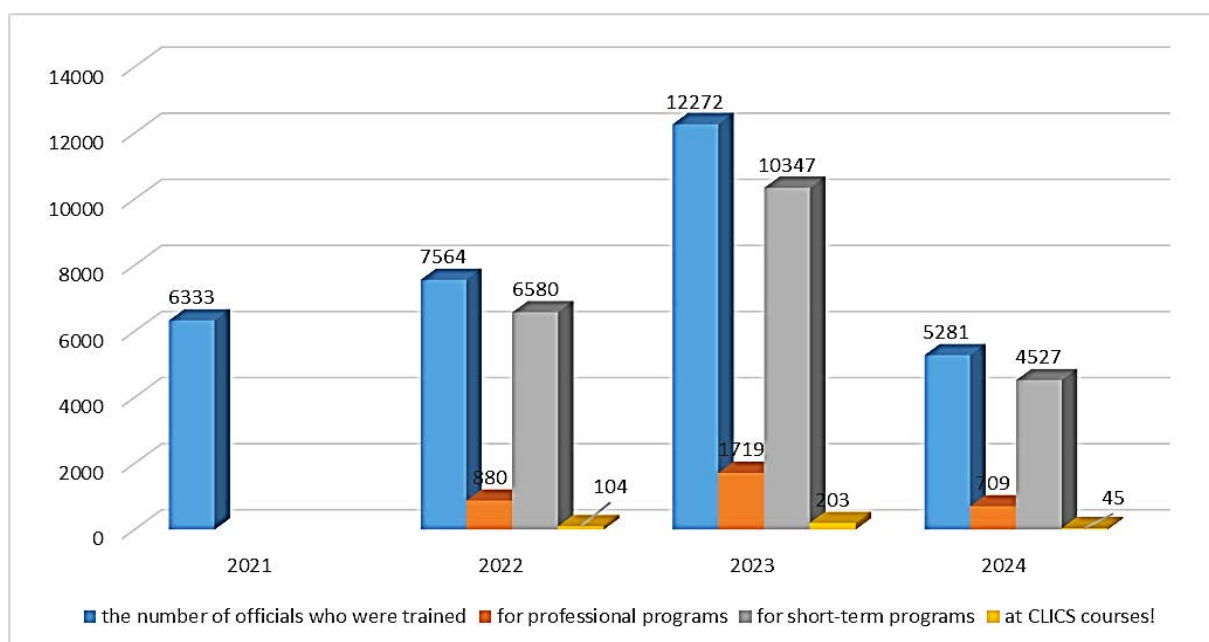
Thus, the analysis of the implementation of the Human Resource Management Strategy of the State Customs Service of Ukraine for 2021–2024 confirmed its correct target orientation and mission, however, the biggest challenges for its practical implementation were the full-scale war with Russia and the destructive consequences that the customs system of the state directly faced.

#### **Improving qualifications of customs personnel in Ukraine**

The Department of Specialized Training and Canine Support (Department of STCS, a territorial body of the State Customs Service of Ukraine) is a key institution for the enhancing the qualifications of officials and providing the customs service with canine teams. The main role of the Department’s activity is to organize and conduct special and specialized training for officials of the territorial bodies of the State Customs Service. An annual plan for boosting professional competency is approved in accordance with the order of the State Customs Service “On the organization of raising the level of professional competency of officials of the State Customs Service and its territorial bodies” for the respective year.

In 2021, a total of 6,333 officials from the structural subdivisions of the State Customs Service and its territorial bodies underwent special and specialized training. This training was delivered in various formats: in-person at the Department of SPCZ – 240 persons (4%); mixed – 1,545 persons (24%); in-person online – 463 persons (7%); distance learning – 4,085 persons (65%). Compared to 2020, when 3,797 officials received training, the figure represents a 60% increase. An analysis of the results of professional training for the following years is presented in the diagram.

Throughout 2022 and the first half of 2024, specialized training was conducted according to special professional (certification) programs, short-term programs, as well as training courses on the World



**Figure 3. Analysis of the special and specialized training for State Customs Service Officials (first half of 2021–2024)**

*Source: compiled by the author based on data from the Department of Specialized Training and Canine Support*

Customs Organization portal. Since 2022, as part of professional development, officials of the State Customs Service have actively participated in online courses, electronic training modules, and webinars available only to customs officers via the CLIKC! training platform created by the World Customs Organization. In particular, in 2021, officials from customs authorities of various countries engaged in the most popular programs offered on the CLIKC! platform.

Currently, Ukrainian customs officials have access to a wide range of professional development programs. In 2023, 103 qualification enhancement programs were developed and approved, 27 were special professional (certification) programs, and 76 were special short-term qualification enhancement programs. These programs were agreed upon with the State Customs Service in accordance with the established procedure and uploaded to the Electronic Training and Methodological Cabinet of the Department of SPCZ (Training programs, 2023).

Another important area of the Department of Special Expertise's activity is the organizational and applied work related to testing the professional level of officials. In 2023, taking into account the changes in Ukrainian customs legislation, the database of test tasks used to assess the knowledge of officials from territorial bodies of the State Customs Service, undergoing specialized training at the Department of Special Expertise was updated and expanded. Specifically, 662 test questions were developed (including new formats: "many of many", "alternative choice", "filling in the correct answer", "image-question") and 44 practical situations for use during entry, current, and final knowledge assessments. New test modules containing interactive questions using video and photographic materials were also created.

The unique aspect of the Department of SPCZ's work is its focus on training State Customs Service territorial body officials in applying scanning systems and technical means of customs control. The specialized nature of this training requires in-person instruction at the Department of SPCZ's facility. Therefore, the varying number of training sessions for officials in different years is due to the lack of funding for travel to Khmelnytsky.

**Empirical results.** Thus, the analysis of the activities of the Department of Customs Risk Management for the period from 2021 to the first half of 2024 shows significant progress in increasing officials' qualifications, despite the challenging period of martial law. In the paradigm of customs reform being implemented in the National Revenue Strategy of Ukraine, the Department of Customs Risk Management will play a decisive role in improving the professional training of both new and existing customs service personnel, conducting assessments, and ensuring the integrity of employees within the reformed customs institutions.

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To increase the efficiency of the Human Resources Department of the State Customs Service of Ukraine, it is necessary to focus on a comprehensive approach to personnel management, improving the motivation and training systems, as well as enhancing internal communications and leveraging modern technologies. All these factors can significantly improve the customs service's performance and ensure its stable development in the face of changing legislation and international requirements.

**Conclusions.** The quantitative, qualitative, and age-based renewal of the personnel resources of the State Customs Service are currently highly relevant. In this context, we believe it is the opportune time to develop a new HR strategy for 2025–2030 that will align with the main principles of the National Strategy for Revenues of Ukraine, particularly by implementing the following measures:

- to create an effective and virtuous customs service, it is important to review the wage payment structure;
- funding for the salary program should be provided at a level sufficient to maintain the customs authorities, based on the state's cost of customs clearance operations, citizen and transportation crossings, and macroeconomic forecasts for the relevant year;
- there is a need to restore the institution of certification to enhance and maintain the proper level of qualification and integrity of customs officials, strengthening the staffing potential of the State Customs Service;
- it is necessary to verify the integrity of customs officials through the use of polygraphs;
- the priority is to enhance the governance of the organizational structure of the State Customs Service by creating a new system for evaluating work efficiency through the implementation of a cascading system of key performance indicators, which unfolds from the top level of the State Customs Service to the indicators of regional customs authorities and is reflected in the expected performance indicators of specific customs officials.

The new HR strategy of the State Customs Service should not only outline its vision, mission, and strategic goals, but also define expected results, key criteria for their achievement, and standards for evaluating the effectiveness of its implementation. This includes objectives such as reducing staff turnover in customs authorities, mastering modern customs technologies and practical tools for personnel management, increasing the level of professional competence of customs officers, and improving the image of the customs authority.

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## **ПРАГМАТИЗМ РЕАЛІЗАЦІЇ HR-СТРАТЕГІЇ МИТНИМИ ІНСТИТУЦІЯМИ В УКРАЇНІ**

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*Стаття присвячена дослідженню особливостей реалізації Стратегії управління персоналом Держмитслужби в Україні у 2021–2024 рр., проблематики кадрового оновлення митних інституцій у контексті митної реформи до 2030 р., співпраці митної служби із закладами вищої освіти щодо підготовки фахівців, а також практичним аспектам підвищення кваліфікації посадових осіб митних органів в умовах правового режиму воєнного стану.*

*Метою статті є дослідження практики реалізації HR-стратегії митних органів України та визначення ключових проблем оновлення кадрових ресурсів української митниці в умовах війни з росією. Для досягнення поставленої мети визначено низку науково-дослідницьких завдань, а саме: аналіз основних компонентів і особливостей реалізації HR-стратегії Державної митної служби України; ідентифікація проблем кадрового забезпечення митних органів, що виникли після початку повномасштабного вторгнення росії в Україну; вивчення взаємодії Держмитслужби із закладами вищої освіти у сфері підготовки фахівців для митної системи держави; аналіз ефективності заходів із підвищення кваліфікації посадових осіб митних органів; розроблення пропозицій щодо вдосконалення кадрового забезпечення митниць у контексті митної реформи України.*

*Методологічну основу дослідження становлять фундаментальні категорії, поняття, принципи та методи сучасної фінансової науки. Комплекс методів, використаних у дослідженні кадрового забезпечення митниць, засновано на принципах об'єктивності, системності, визначеності, детермінізму, єдності теорії та практики.*

*Досліджено особливості реалізації HR-стратегії митних органів України у 2021–2024 рр. та виявлено ключові проблеми кадрового забезпечення митниць. Зокрема, у зв'язку з війною спостерігаються значні виклики, такі як перерозподіл штатної чисельності працівників, переведення персоналу з митниць у зоні бойових дій до інших регіонів, що призводить до суттєвих дисбалансів між фактичною та штатною чисельністю, а також у віковій структурі працівників митних органів.*

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*Систематизовано напрямки співпраці Держмитслужби з профільними ЗВО в частині добору молодих спеціалістів, зокрема підписання меморандумів про співпрацю та особливості функціонування Програми спеціалізованої підготовки (дистанційна форма). Акцентовано на необхідності розроблення нової HR-стратегії Держмитслужби, яка має включати чітко визначені візію, місію, стратегічні цілі, очікувані результати та основні критерії їх досягнення або стандарти оцінювання ефективності. Нова стратегія повинна відповідати ключовим засадам Національної стратегії доходів України.*

*Запропоновано в контексті підвищення ефективності роботи Департаменту по роботі з персоналом Держмитслужби України звернути увагу на комплексний підхід до управління кадрами, удосконалення системи мотивації та навчання, а також на покращення внутрішніх комунікацій і використання новітніх технологій.*

**Ключові слова:** кадрові ресурси, стратегія, реформа, митні органи, підвищення кваліфікації, співпраця, заклади вищої освіти.