

Government of Pakistan
Revenue Division
Federal Board of Revenue
(Admn/HR Wing)

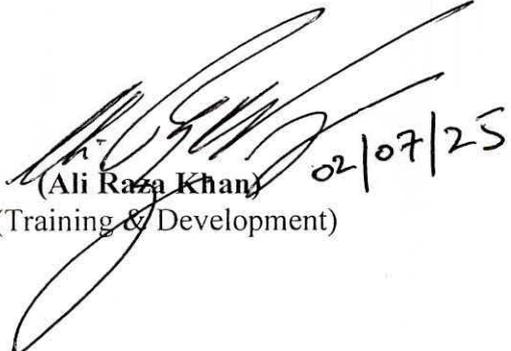
C.No.1(10)S(HRD)/2016/Vol-I/82433-R

Islamabad, the 2nd July, 2025

NOTIFICATION
(JDs/KPIs)

Consequent upon approval of the Federal Board of Revenue (FBR) - Customs Transformation Plan, Third-Party Auditors are being hired to enhance audit capacity of the Directorate General of Post Clearance Audit & Internal Audit (Customs). In this regard, the Board is pleased to notify the job descriptions, key performance indicators, and performance evaluation criteria for the said Auditors, as enclosed.

Encl: As above.


(Ali Raza Khan) 02/07/25
Secretary (Training & Development)

Distribution: -

- i. SA to Chairman, FBR, Islamabad
- ii. All Members, FBR (HQ), Islamabad
- iii. All Chief Collectors of Customs
- iv. All Director Generals (Customs)
- v. Chief (Management/HR-Customs), FBR (HQ), Islamabad
- vi. Chief (Admin & Finance), FBR (HQ), Islamabad
- vii. Chief (Customs-TDU), FBR (HQ), Islamabad
- viii. Chief (TPS), FBR (HQ), Islamabad
- ix. Secretary (Automation/SSM), FBR (HQ), Islamabad

SUMMARY

The auditor will be responsible for assisting the Directorate General and its subordinate offices of Post Clearance Audit in reviewing and auditing import and export documentation to ensure compliance with Customs and allied laws, rules, regulations and procedures.

KEY RESPONSIBILITIES

- Post Clearance Audits of import and export transactions including temporary imports, duty drawbacks/ refunds, baggage, ship stores, private/public/manufacturing warehouses, bulk imports, exemptions, concessions etc to ensure adherence to Customs laws, rules, regulations, policies and allied laws.
- Analyze and verify accuracy of import or export declaration through invoice(s), bills of lading/ Airway bills/ bill of lading/consignment note/ receipts/ freight documents, payment advice and/or receipts, insurance certificates, Certificate of Origin, business records, computer systems of any person or company, local sales transactions/invoices, Sales Tax and Income Tax returns, inventories, and any other information/ inquiry/ data / documents related to Customs clearance.
- Analyze compliance with importer's application of royalty, license and distribution agreements, as well as post-import adjustments related to transfer pricing, assists, third party services and remittance of subsequent proceeds, in connection with imported goods.
- Gauge discrepancy in clearance by scrutinizing declaration, examination record, and assessment with respect to misclassification, valuation, admissibility of any concessionary notification and irregularities.
- Adopt appropriate audit approach, methodology and tools according to the type of audit being conducted including Transaction-Based Audit (TBA), Entity-Based Audit (EBA), and Sector-Based Audit (SBA). Prepare clearly articulated audit reports/claims, findings, recommendations and action points against the auditee to ensure correctly applied duties and taxes as well as secure compliance to applicable customs legislation and processes and prepare well drafted case for review, adjudication and litigation process.
- Exercise power of access to premises where required and examine all such records and goods as are required for the purposes of verification and compliance of relevant laws
- Coordination with the field formations regarding litigation on audit cases.
- Stay informed on customs laws & allied laws, rules and regulations, trade policies and patterns, including AEO, and international best practices.
- Must strictly ensure the confidentiality of audit data and desist from any infringement of the legitimate rights and interests of a party under audit.
- Evaluate auditee compliance with laws and policies, identify missing data elements to be captured in clearance and registration stages, assess effectiveness of risk management system and IT systems; and prepare recommendations for enhancement/improvement of targeted audit strategies and operational efficiency.
- Conduct a trend analysis of trade practices, risks, and trends for commercial, fiscal fraud detections.
- Disposing of representations of taxpayers regarding audit under the relevant laws.
- Develop recommendations for Directorate General of Intelligence and Risk management for change of risk parameters in system.
- Issue audit alerts.
- Any other task assigned by the Reporting Officer.



KEY SKILLS

- Ensure professionalism to meet the highest ethical standards by quality review process, following prescribed standards and procedures and uniformity in application of laws and procedures.
- Clearly and effectively communicate ideas, orally and in writing, to support audit conclusions, including briefing of conducted audits to the concerned reporting officer
- Ability to work effectively both as part of a team and be able to exercise a high degree of autonomy
- Effective problem solving and decision-making ability
- Knowledge of accounting and auditing concepts, practices and techniques, international logistics or related disciplines highly desirable
- Ability to research and assemble information, develop findings and prepare reports
- Have a high degree of proficiency in automation skills. This presumes a fluency in the major business and professional software packages including word processing, spreadsheet and database applications

KEY PERFORMANCE INDICATORS (WEIGHTAGE)

Description	Factor	Total Weightage (%)	Per Description (%)
<ul style="list-style-type: none"> • Number of audits completed in a quarter • Increase in total detections vis a vis previous quarter • Increase in total revenue vis-à-vis previous quarter • Total size of discrepancy detected in a quarter • Success Rate and recovery of short levied revenue vis-à-vis previous quarter • No. of Audit alerts endorsed by reporting officer for circulation • No. of recommendations to fix system's loopholes • Speedy disposal of taxpayers' representation about audit 	Productivity	40%	5%
<ul style="list-style-type: none"> • Expertise, competence and proficiency • Apt knowledge of national and international laws, rules and regulations • Relevant citation of legal provisions • Drafting of audit reports and contravention cases • Audit judgment and investigative skills 	Quality of work	40%	8%
<ul style="list-style-type: none"> • Professionalism • Confidentiality & Integrity • Punctuality, Discipline & sense of responsibility 	Behavioral	20%	10%, 5%, 5%

PERFORMANCE REVIEW FORM – AUDITORS

Name of Auditor:	PCA Directorate:
Joining Date:	Period of review: _____ to _____

GRADING SCALE & INSTRUCTIONS

Value: The reporting officer is to state a value in respect of the criteria for the auditor (where applicable)

Assign Score: The reporting officer is to assign a score, as per the table titled “**Score Scale**”, taking into consideration the value and work submitted by the auditor

Weighted Score: The reporting officer is to multiply each score by the respective weight of the criteria to find the weighted score. The weighted scores of each criteria may be totaled to find the total weighted score.

Overall grade: The reporting officer is to match the total weighted score with the grading scale to determine the respective grade

Provide feedback: The reporting officer is to provide constructive feedback in respect of the auditor being evaluated

SCORE SCALE

Score	Description
5	Excellent: Consistently exceeds expectations with outstanding quality, accuracy, and effectiveness
4	Very Good: Performs above expectations with high-quality work and minimal areas for improvement
3	Good: Meets expectations with reliable performance; some enhancements could add value
2	Average: Meets basic requirements but has noticeable areas for improvement
1	Unsatisfactory: Falls below expectations; requires significant improvement

OVERALL GRADING SCALE

Grade	Total Weighted Score	Description
A	4.1 – 5.0	Excellent: Consistently exceeds expectations with outstanding quality, accuracy, and effectiveness
B	3.1 – 4.0	Very Good: Performs above expectations with high-quality work and minimal areas for improvement
C	2.1 – 3.0	Good: Meets expectations with reliable performance; some enhancements could add value
D	1.1 – 2.0	Average: Meets basic requirements but has noticeable areas for improvement
E	0 – 1.0	Unsatisfactory: Falls below expectations; requires significant improvement



Performance Criteria & Evaluation	Value	Score	Weight (%)	Weighted score
Productivity (40%)				
1. Number of completed audits (audit selection cases) <ul style="list-style-type: none"> • TBA – within 2 days of initiation • EBA – within 1 month from date of submission of complete records for audit • SBA – within 1-3 months dependent upon complexity of sector 			5%	
2. Increase in total detections vis-à-vis previous quarter (calculated as amount of detection / number of completed audits * 100%)			5%	
3. Increase in total revenue vis-à-vis previous quarter			5%	
4. Total size of discrepancy detected (Quantum of discrepancy / Total assessed liability x 100%)			5%	
5. Success Rate and recovery of short levied revenue vis-à-vis previous quarter			5%	
6. No. of Audit alerts endorsed by reporting officer for circulation			5%	
7. No. of recommendations to fix system's loopholes			5%	
8. Speedy disposal of taxpayer's representation about audit			5%	
Quality of Work (40%)				
9. Expertise, Competence & Proficiency	-		8%	
10. Apt knowledge of national and international laws, rules and regulations	-		8%	
11. Relevant citation of legal provisions	-		8%	
12. Drafting of audit reports and contravention cases	-		8%	
13. Audit Judgment & Investigative Skills <ul style="list-style-type: none"> • Sound evidence to back audit observations • Ability to investigate complex duty evasion / fraud with cross referencing of data sources 	-		8%	
Behavioral (20%)				
14. Professionalism			10%	
15. Confidentiality & Integrity <ul style="list-style-type: none"> • Ensures client information is kept secret and only shared with the concerned • Adheres to independence and objectivity when conducting audits 			5%	
16. Punctuality, Discipline & Sense of responsibility			5%	
TOTAL SCORE				



