

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(AUDIT-I),  
MADHYA PRADESH, GWALIOR**

No. SMU/2025-26/F-31/0.0-99

Date 06.09.2025

**Office Order**

**Subject: - Guidance Note on Quantitative Grading of IRs.**

As per Hqrs. email dated 22.09.2025, a Guidance Note on "Quantitative Grading of IRs in Field Offices" prepared by Central Region Wing has been circulated for adoption across the field offices within the region. The following are to be implemented by all AMGs: -

- 1.0 Grading framework for quantitative assessment of an inspection report with 60% weightage on 'Process Compliance' score and 40% weightage on 'Risk-Adjusted Audit Outcome' score.
- 2.0 Mandatory inclusion of a formal Assurance Memo or Auditor's opinion in the IR.
- 3.0 Translation of final quantitative score into a qualitative grade.
- 4.0 The note contains Annexure-A (Assurance Memo for Inspection Report) and Annexure-B (Inspection Report Grading Sheet) to be followed during Audit Process including IR grading.
- 5.0 Compliance report to be sent to SMU within a fortnight.

(Authority: CAG of India's office's letter no. 115/CR/Coord/KPI/66-2025 dated 07.09.2025)

Encl.- As above (Soft Copy)

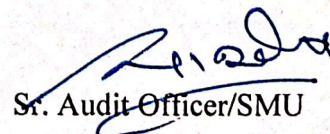
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Sr. Audit Officer/SMU

Endt. No. SMU/2025-26/F-31/0.0-99 /STR-1/2026-2048 Date 06.09.2025

Copy for information and necessary action: -

1. Secy. to PAG (Audit)-I, M.P., Gwalior
2. DAG/AMG-I, AMG-II, AMG-III, AMG-IV & AMG-V
3. SrAO/ITA, APDAC, Report, Report (PAC)
4. SrAO/All AMGs-V, All AMGs-R
5. SrAO/IS Wing for updating on Official Website
6. Assistant Director/Raj Bhasha for Hindi Translation
7. Guard File

  
Sr. Audit Officer/SMU