



रक्षा लेखा नियंत्रक का कार्यालय, उदयन विहार, नारंगी, गुवाहाटी- 781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
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सं./No. AN/1C/2086/Prom/SAO/Vol-XX

दिनांक/Dated: 18/03/2026

महत्वपूर्ण परिपत्र/Important Circular No. 35

सेवा में/ To

Officer(s)-in-charge

1) All Sections of MO

2) All Sub Offices

Organization of CDA(A) Guwahati

विषय /Sub : **Grant of financial upgradation under MACP Scheme due to merger of the post of Accounts Officer and Sr. Accounts Officer.**

संदर्भ/Ref : **CGDA HQrs Office letter No. AN/II/2151/MACP/SAO/2025 dated 17.03.2026**

Kindly refer the above captioned subject.

2. A copy of communication received from HQrs office regarding grant of MACP in respect of Senior Accounts Officers (SAOs) consequent on merger of the post of Accounts Officer and Sr. Accounts Officer, which is self explanatory, is forwarded herewith for information and necessary action.

3. It is requested to furnish the details of SAOs (serving/retired) as per Annexure 'A' who are likely to be eligible for grant of financial upgradation under MACP Scheme due to merger of the post.

4. Reply should reach this office/section positively by 23/03/2026 on email id cdaguwadmin1c.dad@hub.nic.in

5. Nil Report is also required.

Encl.: As above.

(जे बी बाक / J. B. Buq)
उप नियंत्रक (प्रशा) / Dy. Controller (AN)



रक्षा लेखा महानियंत्रक कार्यालय
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No. AN/II/2151/MACP/SAO/2025

Date: 17.03.2026

To

All PCsDA/CsDA
(through E-mail)

Subject: Grant of financial upgradation under MACP Scheme due to merger of the post of Accounts Officer and Sr. Accounts Officer

Reference: HQrs Office letter No. AN/XI/11051/MACP/AO/SAO/2024 dated 16.07.2025

Based on clarification received from DoP&T on the subject matter, the Competent Authority has now decided the followings:

- (i) Consequent on merger of the post of Accounts Officer and Sr. Accounts Officer, the promotion from the post of Accounts Officer to the post of Sr. Accounts Officer in this Department will be ignored for the purpose of financial upgradation under MACP Scheme.
- (ii) The benefit of merger of these posts for the purpose of considering grant of MACP shall accrue **with effect from 24.06.2024** i.e. the date of publication of Revised Recruitment Rules for the post of Sr. Accounts Officer.
- (iii) Accordingly, the eligible Sr. Accounts Officers (Pay Level-10) who have not already availed three promotions / financial upgradation from the time of their initial appointment in DAD, will be considered for grant of financial upgradation under MACP Scheme in the next Pay Level-11 after 10 years of regular service in the grade of Accounts Officer subject to fulfilment of all the eligibility criteria laid down vide DoP&T O.M. No. 35034/3/2015-Estt. (D) dated 22nd October, 2019.

2. It is further, intimated that counting of regular service from the date of Accounts Officer has been considered for following reasons:

(P-1/2)

a) Only the post of AO has been merged with SAO. However, both the Pay Level (i.e. 9 & 10) still exists independently in the hierarchy of the Pay Levels.

b) The service rendered by the officer after receiving financial upgradation under MACP in Pay Level-9 cannot be counted against the post of AO.


c) MACP is granted in next available Pay Level. Accordingly, an officer was granted financial upgradation under MACP in Pay Level-9 from Level 8 (the Pay Level in which AAO is still positioned and there being no change in AAO grade).

d) MACP bestows only financial upgradation of next available level in the hierarchy of Pay level and does not confer any eligibility for availing any responsibility/facility available to higher post.

3. It is therefore, requested to examine the cases in respect of serving/retired SAOs regarding eligibility for grant of financial upgradation under MACP Scheme due to merger of the post of Accounts Officer and Sr. Accounts Officer in light of aforesaid clarification and provisions contained in DoP&T O.M. dated 22.10.2019. The service particulars in respect of only eligible officers duly verified from the Service Record/Book along with specific recommendation of your office may be furnished in format enclosed as Annexure 'A'. Further, details of pending disciplinary/criminal cases against the officers concerned, if any, along with penalties imposed on them during the last 10 years may be furnished in the format enclosed as Annexure 'B'.

4. It is requested to send the requisite details/certificates to HQrs Office by e-mail and Post by **27.03.2026**. Nil Report is also required.


Encl: As above


(Vinit Parashar)
Sr. ACGDA (Admin.)

Copy to:

~~Officer-In-Charge~~
AN-IV Section (Local).

- For information and similar action.


(Kaushal Kumar Singh)
Sr. Accounts Officer (AN)

(P-2/2)

Details of Service particulars in respect of Shri/Smt Sr. Accounts Officer whose case is proposed to be put up before Screening Committee for consideration of grant of 1st/2nd/3rd financial up-gradation under MACP Scheme in the Pay Matrix / Pay Level

Sl. No.	Name, Grade, Personal No.	D.O.B	Date of initial Appointment & grade in which appointed with pay scale.	Present Pay Matrix / Level	Qualifying service as on date	APAR gradings	Details of Promotion/ MACP earned earlier						Recommendation of PCDA/CDA
							Date from which 1 st Promotion granted with <u>Grade/ Designation, Grade Pay /Pay Level</u>	Date from which 1 st MACP granted with <u>Grade Pay /Pay Level, if any</u>	Date from which 2 nd Promotion granted with <u>Grade/ Designation, Grade Pay /Pay Level</u>	Date from which 2 nd MACP granted with <u>Grade Pay /Pay Level, if any</u>	Date from which 3 rd Promotion granted with <u>Grade/ Designation, Grade Pay /Pay Level</u>	Date from which 3 rd MACP is due with <u>Grade Pay /Pay Level, if any.</u>	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						2019-20: 2020-21: 2021-22: 2022-23: 2023-24: 2024-25:							

Certified that:-

1. Service particulars have been verified from the Service Book and found correct.
2. The details given in the proforma have been verified and found correct.

Signature of GO (AN)
Duly affixed office seal

अनुलग्नक-‘ख’/Annexure –B

Details of Disciplinary/Court/Penalty, etc. cases in respect of Shri/Smt....., Designation-----
-- whose case is required to be considered by the Screening Committee for grant of benefit under
MACPS.

Sl. No.	Name	Present Office	Brief details for the discipline/criminal case pending or contemplated	Recorded warning/ Major/ Minor penalty imposed, if any, in last 10 years	Remarks, if any
1	2	3	4	5	6

Dated:
Station:

(Signature of Group Officer with seal)