

Government of India
Ministry of Finance
Department of Public Enterprises

Public Enterprises Bhawan,
Block No.14, CGO Complex,
Lodhi Road, New Delhi-110003.
Dated: 13.01.2026

Office Memorandum

Subject: Consolidated guideline on double/additional Transport Allowance out of the 50%/35% ceiling relating to Divyangjan.

Reference:

1. DPE's OM No.W-02/0030/2018-DPE (WC)-GL-XVIII/18 dated 10.07.2018.
2. DPE's OM No W-02/0028/2017-DPE (WC)-GL-XIII/17 dated 03.08.2017.
3. DPE's OM No. W-02/0015/2021-DPE (WC) dated 21.02.2022.
4. DPE's OM No. W-02/0015/2021-DPE (WC)-GL-V/2023 dated 16.03.2023.
5. DoE's OM No. 21/5/2017-E.II (B) dated 07.07.2017.

The Department of Public Enterprises had issued various guidelines and instructions on the above subject from time to time, as per the references listed above. For ease of reference and compliance, all earlier guidelines/instructions are hereby consolidated in the succeeding paragraphs.

2. In terms of the order of the office of Chief Commissioner for Persons with Disabilities under the Ministry of Social Justice and Empowerment, in the matter of Sh. K. Shiva Reddy & others, DM finance, a visually impaired employee case No. 11927/1024/2020 dated 12.02.2021 recommending to amend DPE's OM No.W-02/0030/2018-DPE (WC)-GL-XVIII/18 dated 10.07.2018¹, so as to include Additional Transport Allowance/Double Transport Allowance in the list of perks/ allowance/benefits exempted from upper ceiling limit.

3. DPE's OM No W-02/0028/2017-DPE (WC)-GL-XIII/17 dated 03.08.2017² authorizes the Board of Director to decide on perks and allowances and states that all allowances are within the ceiling of 35% of Basic Pay except the allowances mentioned therein.

¹ 1. DPE OM No.W-02/0030/2018-DPE (WC)-GL-XVIII/18 dated 10.07.2018. "3(vi) Keeping various allowances/benefits/perks including project allowance, higher conveyance allowance to persons with disabilities, etc. outside the 50% allowances (i.e. of Basic pay)"

² 2 DPE OM No W-02/0028/2017-DPE (WC)-GL-XIII/17 dated 03.08.2017 "9. Perks & Allowances: The Board of Directors of CPSEs are empowered to decide on the perks and allowance admissible to the different categories of the executives, under the concept of 'Cafeteria Approach', subject to a ceiling of 35% of BP. Under the concept of 'Cafeteria Approach' the executives are allowed to choose from a set of perks and allowances. The recurring cost incurred on running and maintaining of infrastructure facilities like hospitals, colleges, schools etc. would be outside the ceiling of 35% of BP. As regards Company owned accommodation provided to executives, CPSEs would be allowed to bear the income tax liability on the 'non-monetary perquisites' of which 50% shall be loaded within the ceiling of 35% of BP on perks and allowances."

4. DPE vide OM No. W-02/0015/2021-DPE (WC) Dated 21.02.2022³ informed that the matter has been examined in consultation with the DoE, and the following has been decided **w.e.f. 21.02.2022⁴**:

- a) The PwD employees in terms of DoE's OM No. 21/5/2017-E.II (B) dated 07.07.2017⁵, may be paid double the transport allowance to facilitate their accessibility to & from the office.
- b) Additional amount of Transport allowance payable to PwD employees in terms of DoE's OM No. 21/5/2017-E.II (B) dated 07.07.2017⁵, is to be kept outside the overall ceiling of cafeteria approach.

5. Accordingly, Para 3(vi) of DPE OM No. W-02/0030/2018-DPE (WC) dated 10.07.2018⁶ and Para 9 of DPE OM No. W-02/0028/2017-DPE (WC)-GL-XIII/17 dated 03.08.2017 stand amended.

6. CPSEs were advised to fix or review amount of Transport Allowance to be reasonable within set of allowances under the cafeteria approach in consultation with their concerned Administrative Ministry/Department for the purpose of calculation of double/ additional Transport Allowance admissible as above, keeping in view the terms of DoE's OM No. 21/5/2017-E.II (B) dated 07.07.2017 and DPE guidelines.

7. All administrative Ministries/Departments of the Government of India are requested to bring the foregoing to the notice of the CPSEs under their administrative control for necessary action at their end.

(Dr. Sumantra Pal)
Economic Adviser

To

All administrative Ministries/Departments of the Government of India.

Copy to:

1. Commissioner for Persons with Disabilities.
2. The Chief Executives of Central Public Sector Enterprises.
3. Financial Advisers in the Administrative Ministries/Departments.
4. Department of Expenditure, E-II Branch, North Block, New Delhi.
5. The Comptroller & Auditor General of India, 9 Deen Dayal Upadhyay Marg, New Delhi.
6. NIC, DPE with the request to upload this OM on the DPE website.

(Dr. Sumantra Pal)
Economic Adviser

³ DPE OM No. W-02/0015/2021-DPE (WC) Dated 21.02.2022.

⁴ DPE's OM No. W-02/0015/2021-DPE (WC)-GL-V/2023 Dated 16.03.2023.

⁵ DoE OM No. 21/5/2017-E.II (B) dated 07.07.2017.