

GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION (S)

C I R C U L A R

27th July, 2026

Subject: Strict compliance with the provisions governing admissibility of Transport Allowance under the Office Memorandum dated 27.04.2020.

No. 05/01/2018-CFO/DE(S)/Pt-1: It has been observed that the provisions relating to the admissibility of **Transport Allowance** prescribed in the **Office Memorandum No. 11/1/2020-FD(PIC)-I dated 27.04.2020** issued by the Finance Department (Pay Implementation Cell), Government of Manipur, regarding grant of allowances under the **Manipur Services (Revised Pay) Rules, 2019**, are not being uniformly followed by all Drawing and Disbursing Officers (DDOs) under the Department of Education (S). Consequently, instances of irregular drawal of Transport Allowance have been noticed.

In order to ensure uniform implementation of the Government instructions and to avoid irregular payment of Government money, **all Drawing and Disbursing Officers (DDOs)** under the Department of Education (S) are hereby directed to strictly comply with the provisions of the aforesaid Office Memorandum while regulating payment of Transport Allowance.

The following instructions shall be observed meticulously:

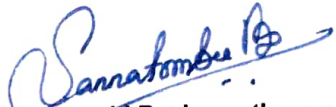
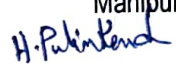
1. **Transport Allowance shall not be admissible** for the **calendar month(s) wholly covered by leave**.
2. Where an employee remains on **leave for only a part of a calendar month**, the admissibility of Transport Allowance shall be regulated strictly in accordance with the provisions contained in the Office Memorandum dated **27.04.2020**.
3. During **tour**, Transport Allowance shall continue to be admissible only if the employee's absence from Headquarters does not exceed **30 days**. If the period exceeds **30 days**, the allowance shall not be admissible beyond the initial 30 days.
4. During **training**, Transport Allowance shall be regulated in accordance with the provisions contained in the Office Memorandum.
5. **Transport Allowance shall not be admissible during the period of suspension**, as the allowance is intended to compensate for commuting between residence and place of duty.
6. Employees entitled to **vacation** shall continue to draw Transport Allowance during the vacation period, subject to fulfilment of other conditions governing its admissibility.
7. In cases where an employee under suspension is subsequently **reinstated and the suspension period is treated as duty**, the admissibility of Transport Allowance shall be regulated strictly in accordance with the provisions of the aforesaid Office Memorandum.
8. It has also been noticed that in certain cases, **Transport Allowance has continued to be drawn even after issuance of the Office Memorandum dated 27.04.2020 without observing the prescribed conditions**. Therefore, all DDOs are hereby directed to review all cases of payment of Transport Allowance made after the issuance of the said Office Memorandum. Wherever it is found that Transport Allowance has been drawn

inadmissibly, the excess amount shall be recovered from the concerned employee in accordance with the applicable Financial Rules and Government instructions. Necessary recovery proceedings shall be initiated immediately and completed without delay.

9. Every DDO shall maintain proper records relating to leave, tour, training, suspension and other relevant particulars affecting the admissibility of Transport Allowance and ensure that the allowance is regulated correctly while preferring monthly salary bills.

All Drawing and Disbursing Officers (DDOs) shall be **personally responsible** for ensuring strict compliance with the provisions of the Office Memorandum dated **27.04.2020**. Any irregular drawal of Transport Allowance detected during audit, inspection or verification shall be viewed seriously. The inadmissible amount shall be recovered from the concerned employee in accordance with the rules, and any lapse on the part of the DDO in enforcing these instructions may attract responsibility under the applicable Financial Rules and Government orders.

The contents of this Circular shall be brought to the notice of all employees under their administrative control for strict compliance.


(Sanatombi Bachaspatimayum)
Chief Finance Officer
Directorate of Education (S)
Manipur


Copy to:

1. The Director, Directorate of Education-S, Government of Manipur, for kind information.
2. The Additional Director(Hills/Valley), Directorate of Education-S, Government of Manipur, for kind information
3. All Zonal Education Officers/Deputy Inspector of Schools/Principals/Head Master/Head Mistress, Department of Education (S), Manipur.
4. All Drawing and Disbursing Officers (DDOs), Department of Education (S), Manipur, for strict compliance.
5. Guard File.

**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)**

OFFICE MEMORANDUM

Imphal, the 27th April, 2020

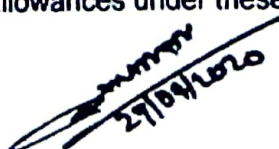
Subject: **Decision of the Government relating to grant of Transport Allowance to the State Government employees.**

No. 11/1/2020-FD(PIC) : The undersigned is directed to say that consequent upon the introduction of the Manipur Services (Revised Pay) Rules, 2019, the Governor of Manipur is pleased to order that, the Transport Allowance shall be admissible to the State Government employees with effect from 01/04/2020 at the following rates:

Employees drawing pay in Pay Level	Rate of Transport Allowance- Rupees per month	
	Delhi & Kolkata	Manipur & other places
12 and above	7200	3600
4 to 11	3600	1800
3 and below	1350	900

2. The Grant of Transport Allowance is subject to the following conditions:

- i) The allowance shall not be admissible to those employees who have been provided with the facility of Government transport either pool vehicle or allotted vehicle or any other kinds of vehicle. However, these employees shall be given the option to avail themselves of the existing facility or to draw the Transport Allowance at the rate applicable to them. *Head of Office and Drawing & Disbursing Officer concerned shall be responsible for drawal of Transport Allowance.*
- ii) The blind or orthopaedically handicapped employees as mentioned in Government's Office Memorandum No. 7/4/99-PIC, dated 10/03/1999 and Office Memorandum No. 7/2/2010-PIC, dated 20/12/2013 shall continue to be paid Transport Allowance at double the normal rates, which shall, in no case, be less than Rs. 2250/- per month.
- iii) The allowance shall not be admissible to those employees who have been provided with official accommodation within a campus housing the place of work and residence.
- iv) In respect of those employees who opt to retain their pre-revised scales of pay, pay level corresponding to the pre-revised pay scale of the post occupied on 01/01/2016 as indicated in the Manipur Services (Revised pay) Rules, 2019 would determine the allowances under these orders.


27/04/2020

3. Admissibility of Transport Allowance during the following circumstances:

- i) **During leave** - The allowance will not be admissible for the calendar month(s) wholly covered by leave.
- ii) **During deputation abroad** - The allowance will not be admissible during the period of deputation abroad.
- iii) **During tour** - If an employee is absent from the Headquarters / Place of Posting for full calendar month(s) due to tour, he / she will not be entitled to Transport Allowance during that / those calendar month / months. However, if the absence does not cover any calendar month(s) in full, Transport Allowance will be admissible for full month.
- iv) **During training treated as duty** - The allowance may be granted during such training, if no Transport Facility / Travelling Allowance / Daily Allowance is provided for attending the training institute. During official tour in the training course, the allowance will not be admissible when the period of the tour covers the whole calendar month. Also, during training abroad, no Transport Allowance will be admissible when the period of such training covers the whole calendar month.
- v) **Vacation staff** - Vacation staff is entitled to Transport Allowance provided no free transport facility is given to such staff. However, the allowance shall not be admissible when such vacation spell, including all kinds of leave, cover the whole calendar month(s).
- vi) **During suspension** - As a Government employee under suspension is not required to attend office, he/she is not entitled to Transport Allowance during suspension where suspension covers full calendar month(s). This position will hold good even if the suspension period is finally treated as duty. Where suspension period covers a calendar month partially, Transport Allowance payable for that month shall be reduced proportionately.


(Dr. Rajesh Kumar)

Additional Chief Secretary (Finance),
Government of Manipur.



Copy to:

1. The Secretary to Hon'ble Governor of Manipur, Raj Bhavan, Imphal.
2. The Secretary to Hon'ble Chief Minister, Manipur.
3. P.P.S. to Hon'ble Deputy Chief Minister, Manipur.
4. P.P.S. to all Ministers, Manipur.
5. Staff Officer to Chief Secretary, Government of Manipur.
6. A.P.S. to Ld. Advocate General, Manipur.