

Subsistence Allowance

Q. 1 Calculate the S.A. admissible to a Government employee who remained under suspension from 01.09.23 to 31.10.24, with the help of following particulars:

- a) Basic Pay — Rs. 47,600 p.m. + PP Rs. 600 + SP Rs. 400 (NDI 01.07.24)
- b) D.A. — @ 42% from 01.07.2023
- c) Vehicle Allow. — Rs. 400 p.m.
- d) Project Allow. — Rs. 750 p.m.
- e) HRA — @ 8%
- f) FMA — @ Rs. 1,000 p.m.

As per Hr. CSR, the competent authority increased the S.A. @ 40% of such allowance on first review and there is no change afterward. Hem Sharma Classes: 9991500264

Ans: Net Payable Amount = Rs. 6,57,200

Q. 2 Calculate the S.A. admissible to a Government employee who remained under suspension from 01.09.23 to 31.10.24, with the help of following particulars:

Hem Sharma Classes: 9991500264

- a) Basic Pay — Rs. 47,600 p.m. + PP Rs. 600 + SP Rs. 400 (NDI 01.07.24)
- b) D.A. — @ 42% from 01.07.2023
- c) Vehicle Allow. — Rs. 400 p.m.
- d) Project Allow. — Rs. 750 p.m.
- e) HRA — @ 8%
- f) FMA — @ Rs. 1,000 p.m.

The competent authority increased S.A. @ 40% on first review and reduced S.A. @ 15% on second review.

Deductions:

- a) NPS contribution @ 10% of B.P.
- b) GIS @ Rs. 200 p.m.

- c) Income Tax @ Rs. 500 p.m.
- d) Court Attachment @ Rs. 1,200 p.m.

Ans: Net Payable = A – B = 6,19,476 – 9,800 = Rs. 6,09,676

Q. 3 Calculate the S.A. admissible to a Government employee who remained under suspension from 30.08.2023 to 23.06.2025:

- a) Basic Pay — Rs. 47,600 + PP Rs. 600 + SP Rs. 400
- b) DA — @ 46%
- c) Vehicle Allowance — Rs. 400 p.m.
- d) Project Allowance — Rs. 750 p.m.
- e) HRA — @ 8%
- f) FMA — Rs. 1,000 p.m. *Hem Sharma Classes: 9991500264*

First review: S.A. increased by 40%.

Second review: S.A. reduced by 15%.

Third review: S.A. increased by 25%.

Deductions: NPS @10% of BP + DA, GIS Rs. 200, Income Tax Rs. 500 and Court Attachment Rs. 1,200.

Ans: Net Payable

A – B = 9,59,770 – 15,281 = Rs. 9,44,489

Q. 4 Previous Year 2009 / Adapted

A was drawing Pay Rs.20,500 in FPL-2 as on 01.01.2020, DA @30% and Special Pay Rs.500. He remained suspended from 02.02.2020 to 20.03.2023. Calculate pay and allowances during suspension and pay on reinstatement if exonerated.

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Ans: Total / Net S.A. 5,10,569

Pay on reinstatement = Rs. 22,400

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