

# KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

No. : KPTCL/B5/B1/65/96-97(V-2)  
Encl: One



Corporate Office  
Kaveri Bhavan,  
Bangalore – 560 009

Date: 13.02.2019.

## CIRCULAR

**Sub:** Valuation of perquisites for the Financial Year 2018-19..

The value of perquisites is required to be computed as Income and Income Tax is to be deducted at source as per the Income Tax Rules. Hence, the following guidelines are issued for computing the value of different perquisites extended to the employees by the KPTCL for the Financial year 2018-19. The values so arrived shall be added as 'Perquisites' to the income of the employees for assessment of Income Tax.

### **I Free/Subsidized Power Supply:**

The charges applicable under Free/Subsidized Power Supply and the manufacturing cost per unit are as follows;

No. of Units (Kwh)	Rate per Unit under Free/Subsidized Power Supply	Manufacturing cost per unit
Upto 200 Units	Nil	103 paise per unit
201 to 280 Units	10 paise per unit	103 paise per unit
281 to 400 Units	182 paise per unit	103 paise per unit
Above 400 Units	Tariff applicable to other consumers (No Concession)	(Perquisite not applicable)

### **Procedure For Computation of perquisite is as follows:**

1. Compute the total value of energy consumed at 103 paise per unit.
2. Compute the bill amount by applying the slab rates for energy consumed.
3. The difference of above Sl.No.1 and 2 (One minus Two) is a perquisite. [If the difference is negative there is no perquisite]

## II Interest on Advances:

The KPTCL rate of interest and the Prescribed rate of interest as on 01.04.2018 are as follows:

SI No	Name of the Advance	Maximum limit (in Rs.)	KPTCL rate of Interest	Prescribed rate of interest (SBI Rate)	Perquisite
1.	House Building / House Purchase Advance	5,00,000/-	Up to 2 Lakhs- 12%. Remaining-13%	8.60%- for Women Employees. 8.65%- for other Employees.	Nil
2.	Motor Car purchase Advance	1,50,000/-	12.50%	9.25%- for Women Employees. 9.30%- for other Employees.	Nil
3.	Two Wheeler Purchase Advance	25,000/-	11.50%	17.40 %	5.90%
4.	Marriage Advance	8,000/-	8.50%	14.65 %	6.15%
5.	Computer Advance	35,000/-	8.50%	14.65 %	6.15%
6.	Tricycle Advance	30,000/-	12.50%	14.65%	2.15%

### Procedure for computation of perquisites is as follows:

1. Compute Interest at the prescribed Rate (SBI Rate) on the loan amount outstanding on the last day of every month during Financial Year 2018-19.
2. Compute Interest recovered from the employee for the year.
3. The difference of above Sl.No.1 and 2 (One minus Two) is a perquisite. [If the difference is negative there is no perquisite]

All Pay Drawing/Disbursing Officers are personally responsible for compliance of the provisions of the I.T Act and the Rules made there under for TDS and remittance to the I.T Department within the prescribed date.

  
Director (Admin. & HR)  
KPTCL

### Copy to:

1. All Managing Directors , ESCOMS / PCKL.
2. All Directors(Technical), ESCOMS.
3. All Financial Advisers /Chief Engineers, Electy. KPTCL / ESCOMS.
4. PS to MD/D(T)/D(F)/D(A&HR) KPTCL., Bengaluru
5. All Officers of Corporate Office, KPTCL, Bengaluru.

### www.kptcl.com/eprasarana for information and needful action of:

1. All Controllers / Superintending Engineers, KPTCL /ESCOMS/PCKL.
2. All Dy. Controllers / Executive Engineers, KPTCL / ESCOMS.
3. All Pay Drawing/ Disbursing Officers, KPTCL/ESCOMS/PCKL.
4. All Accounts Officers (Internal Audit), KPTCL / ESCOMS/PCKL.

READY RECOKNER FOR CALCULATION OF PERQUISITE FOR 2015-16 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES

**FREE/SUBSIDIZED POWER SUPPLY  
PERQUISITE READY RECOKNER- 2018-19**

Name of the Employee : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Place of posting \_\_\_\_\_  
 Avg. Cost of Generation (Ps / Unit) 103

Subsidised P/S rate :

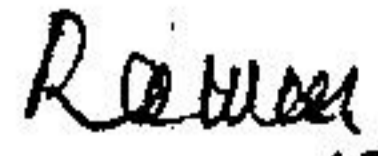
Upto 200 units - NIL

201 to 280 Units 10 Ps / Unit

281 to 400 Units 182 Ps / Unit

Month	Consumption
Apr-18	
May-18	
Jun-18	
Jul-18	
Aug-18	
Sep-18	
Oct-18	
Nov-18	
Dec-18	
Jan-19	
Feb-19	
Mar-19	
Total consmp.p.a.	
Avg. consmp.p.m.	

Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)
1	0	12	41	0	507
2	0	25	42	0	519
3	0	37	43	0	531
4	0	49	44	0	544
5	0	62	45	0	556
6	0	74	46	0	569
7	0	87	47	0	581
8	0	99	48	0	593
9	0	111	49	0	606
10	0	124	50	0	618
11	0	136	51	0	630
12	0	148	52	0	643
13	0	161	53	0	655
14	0	173	54	0	667
15	0	185	55	0	680
16	0	198	56	0	692
17	0	210	57	0	705
18	0	222	58	0	717
19	0	235	59	0	729
20	0	247	60	0	742
21	0	260	61	0	754
22	0	272	62	0	766
23	0	284	63	0	779
24	0	297	64	0	791
25	0	309	65	0	803
26	0	321	66	0	816
27	0	334	67	0	828
28	0	346	68	0	840
29	0	358	69	0	853
30	0	371	70	0	865
31	0	383	71	0	878
32	0	396	72	0	890
33	0	408	73	0	902
34	0	420	74	0	915
35	0	433	75	0	927
36	0	445	76	0	939
37	0	457	77	0	952
38	0	470	78	0	964
39	0	482	79	0	976
40	0	494	80	0	989

  
 13/02/19  
 ಉಪ ಪ್ರಧಾನ ಪುನರ್ವ್ಯವಸ್ಥಾಪಕರು (ಸಿಬ್ಬಂದಿ)  
 ನಿಗಮ ಕಾರ್ಯಾಲಯ, ಕವಿಪ್ರಸಾದಿ  
 ಕಾವೇರಿ ಭವನ, ಬೆಂಗಳೂರು - 560 009.

## READY RECKNER FOR CALCULATION OF PERQUISITE FOR 2015-16 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES

Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)
81	0	1001	121	0	1496	161	0	1990
82	0	1014	122	0	1508	162	0	2002
83	0	1026	123	0	1520	163	0	2015
84	0	1038	124	0	1533	164	0	2027
85	0	1051	125	0	1545	165	0	2039
86	0	1063	126	0	1557	166	0	2052
87	0	1075	127	0	1570	167	0	2064
88	0	1088	128	0	1582	168	0	2076
89	0	1100	129	0	1594	169	0	2089
90	0	1112	130	0	1607	170	0	2101
91	0	1125	131	0	1619	171	0	2114
92	0	1137	132	0	1632	172	0	2126
93	0	1149	133	0	1644	173	0	2138
94	0	1162	134	0	1656	174	0	2151
95	0	1174	135	0	1669	175	0	2163
96	0	1187	136	0	1681	176	0	2175
97	0	1199	137	0	1693	177	0	2188
98	0	1211	138	0	1705	178	0	2200
99	0	1224	139	0	1718	179	0	2212
100	0	1236	140	0	1730	180	0	2225
101	0	1248	141	0	1743	181	0	2237
102	0	1261	142	0	1755	182	0	2250
103	0	1273	143	0	1767	183	0	2262
104	0	1285	144	0	1780	184	0	2274
105	0	1298	145	0	1792	185	0	2287
106	0	1310	146	0	1805	186	0	2299
107	0	1323	147	0	1817	187	0	2311
108	0	1335	148	0	1829	188	0	2324
109	0	1347	149	0	1842	189	0	2336
110	0	1360	150	0	1854	190	0	2348
111	0	1372	151	0	1866	191	0	2361
112	0	1384	152	0	1879	192	0	2373
113	0	1397	153	0	1891	193	0	2385
114	0	1409	154	0	1903	194	0	2398
115	0	1421	155	0	1916	195	0	2410
116	0	1434	156	0	1928	196	0	2423
117	0	1446	157	0	1941	197	0	2435
118	0	1458	158	0	1953	198	0	2447
119	0	1471	159	0	1965	199	0	2460
120	0	1483	160	0	1978	200	0	2472

*Rahul*  
 31-12-19  
 ಉಪ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಆಯ್ಕೆ)  
 ಕೆ.ಆರ್.ಪೇಟೆ, ಬೆಂಗಳೂರು  
 ಕಾರ್ಯಾಲಯ, ಬೆಂಗಳೂರು - 560 009.

## READY RECKNER FOR CALCULATION OF PERQUISITE FOR 2015-16 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES

Average Consm. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)
201	0.10	2483	241	4.10	2930	281	9.82	3355
202	0.20	2494	242	4.20	2941	282	11.64	3346
203	0.30	2505	243	4.30	2952	283	13.46	3336
204	0.40	2517	244	4.40	2963	284	15.28	3327
205	0.50	2528	245	4.50	2974	285	17.10	3317
206	0.60	2539	246	4.60	2985	286	18.92	3308
207	0.70	2550	247	4.70	2997	287	20.74	3298
208	0.80	2561	248	4.80	3008	288	22.56	3289
209	0.90	2572	249	4.90	3019	289	24.38	3279
210	1.00	2584	250	5.00	3030	290	26.20	3270
211	1.10	2595	251	5.10	3041	291	28.02	3261
212	1.20	2606	252	5.20	3052	292	29.84	3251
213	1.30	2617	253	5.30	3063	293	31.66	3242
214	1.40	2628	254	5.40	3075	294	33.48	3232
215	1.50	2639	255	5.50	3086	295	35.30	3223
216	1.60	2651	256	5.60	3097	296	37.12	3213
217	1.70	2662	257	5.70	3108	297	38.94	3204
218	1.80	2673	258	5.80	3119	298	40.76	3194
219	1.90	2684	259	5.90	3130	299	42.58	3185
220	2.00	2695	260	6.00	3142	300	44.40	3175
221	2.10	2706	261	6.10	3153	301	46.22	3166
222	2.20	2718	262	6.20	3164	302	48.04	3156
223	2.30	2729	263	6.30	3175	303	49.86	3147
224	2.40	2740	264	6.40	3186	304	51.68	3137
225	2.50	2751	265	6.50	3197	305	53.50	3128
226	2.60	2762	266	6.60	3209	306	55.32	3118
227	2.70	2773	267	6.70	3220	307	57.14	3109
228	2.80	2784	268	6.80	3231	308	58.96	3099
229	2.90	2795	269	6.90	3242	309	60.78	3090
230	3.00	2807	270	7.00	3253	310	62.60	3080
231	3.10	2818	271	7.10	3264	311	64.42	3071
232	3.20	2829	272	7.20	3276	312	66.24	3061
233	3.30	2840	273	7.30	3287	313	68.06	3052
234	3.40	2851	274	7.40	3298	314	69.88	3042
235	3.50	2863	275	7.50	3309	315	71.70	3033
236	3.60	2874	276	7.60	3320	316	73.52	3024
237	3.70	2885	277	7.70	3331	317	75.34	3014
238	3.80	2896	278	7.80	3342	318	77.16	3005
239	3.90	2907	279	7.90	3354	319	78.98	2995
240	4.00	2918	280	8.00	3365	320	80.80	2986

Ramesh  
13/2/19  
ಉಪ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಸಿಬ್ಬಂದಿ)  
ನಿಗದಿತ ಕಾರ್ಯಾಲಯ, ಕೆಪಿಪಿಎಸಿ  
ಕಾವೇರಿ ಭವನ, ಬೆಂಗಳೂರು - 560 009.

## READY RECKNER FOR CALCULATION OF PERQUISITE FOR 2015-16 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES

Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)
321	82.62	2976	351	155.42	2597
322	84.44	2967	352	157.24	2587
323	86.26	2957	353	159.06	2578
324	88.08	2948	354	160.88	2568
325	89.90	2938	355	162.70	2559
326	91.72	2929	356	164.52	2550
327	93.54	2919	357	166.34	2540
328	95.36	2910	358	168.16	2531
329	97.18	2900	359	169.98	2521
330	99.00	2891	360	171.80	2512
331	100.82	2881	361	173.62	2502
332	102.64	2872	362	175.44	2493
333	104.46	2862	363	177.26	2483
334	106.28	2853	364	179.08	2474
335	108.10	2843	365	180.90	2464
336	109.92	2834	366	182.72	2455
337	111.74	2824	367	184.54	2445
338	113.56	2815	368	186.36	2436
339	115.38	2805	369	188.18	2426
340	117.20	2796	370	190.00	2417
341	119.02	2787	371	191.82	2407
342	120.84	2777	372	193.64	2398
343	122.66	2768	373	195.46	2388
344	124.48	2758	374	197.28	2379
345	126.30	2749	375	199.10	2369
346	128.12	2739	376	200.92	2360
347	129.94	2730	377	202.74	2350
348	131.76	2720	378	204.56	2341
349	133.58	2711	379	206.38	2331
350	135.40	2701	380	208.20	2322
351	137.22	2692	381	210.02	2313
352	139.04	2682	382	211.84	2303
353	140.86	2673	383	213.66	2294
354	142.68	2663	384	215.48	2284
355	144.50	2654	385	217.30	2275
356	146.32	2644	386	219.12	2265
357	148.14	2635	387	220.94	2256
358	149.96	2625	388	222.76	2246
359	151.78	2616	389	224.58	2237
360	153.60	2606	400	226.40	2227

R. K. ...  
 13/2/19  
 ಉಪ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಸಿಬ್ಬಂದಿ)  
 ನಿಗಮ ಕಾರ್ಯಾಲಯ, ಕೆ.ಪಿ.ಎಸ್.ಸಿ.  
 ಕಾರ್ಪೊರೇಷನ್ ಬಿಲ್ಡಿಂಗ್ - 560 009