

Calculation of Fringe Benefit Tax of IPGCL for the fourth quarter ending 31st March 2006

| S.NO | Head of expenditure | Total Rs. | FBT Payable Rs. |
|------|-------------------------------------|-----------|-----------------|
| 1 | R&M to Office Car | 594166 | 118833 |
| 2 | Leave Travel Assistance | 2265726 | 453145 |
| 5 | Education Expenses | 69310 | 13862 |
| 6 | Other Welfare Expenses | 6288577 | 1257715 |
| 8 | Telephone & Trunk Calls | 4233834 | 846766.8 |
| 9 | Travelling Expenses | 1040478 | 208096 |
| 10 | Conveyance Expenses | 3006 | 601 |
| 11 | Vehicle Running Exp office Car | 2379235 | 475847 |
| 12 | Vehicle license & registration | 705 | 141 |
| 13 | Hiring of private vehicles | 2239325 | 447865 |
| 14 | Entertainment | 1423246 | 284649 |
| 15 | Medical Reimbursement | 10537987 | 2107597 |
| 16 | Medical Expenses | 9460379 | 1892076 |
| 17 | Medical VRS employees | 2709353 | 541871 |
| 18 | Sports Expenses | 481235 | 96247 |
| 19 | Books & periodicals | 280430 | 56086 |
| 20 | R&M to Office Car | 700 | 140 |
| 21 | R&M to Residential Building | 5481219 | 1096244 |
| 22 | Drivers Salary | 9047599 | 1809520 |
| 23 | Miscellaneous Expenses | 1939290 | 387858 |
| | Depreciation on motor Cars | 750000 | 150000 |
| | Contribution to Superannuation Fund | 35526639 | 35526639 |
| | | | 47771799 |
| | | | 14331540 |
| | | | 1433154 |
| | | | 315294 |
| | | | 16079988 |