

List of Indirect Expenses

Following is a list of some commonly encountered indirect expenses;

1. Salaries (Note - Wages are treated as a direct expense)
2. Office Rent
3. Office Electricity / Office Lighting
4. Printing & Stationery
5. Postage, Courier, Telephone & Telegram
6. Freight on Sales / Freight Outward
7. Carriage on Sales / Carriage Outward
8. Delivery Vehicle Expenses
9. Insurance Expenses / Insurance Premium (Note- Life Insurance Premium would be treated as drawings in case of a sole proprietary business)
10. Interest on Loan
11. Discount Allowed / Discount on Debtors
12. Bad Debts / Further Bad Debts / Bad Debts written off
13. Depreciation
14. Loss of Goods by Fire / Theft / Damage
15. Insurance
16. Miscellaneous Expenses / General Expenses
17. Conveyance
18. Sundry Expenses
19. Travelling Expenses
20. Bank Charges
21. Business Promotion Expenses
22. Legal & Accounting Charges
23. Rents, Rates & Taxes

24. Repairs & Renewals
25. Interest
26. Telephone Expenses
27. Advertisement & Marketing
28. Salesmen Commission
29. Trade Expenses
30. Packing & Store Supply Expenses
31. Audit Fees
32. Amortization
33. Commission to Agents
34. Utility Expenses
35. Business & Administration Expenses
36. Sales & Marketing Expenses
37. Staff Welfare (including goods distributed among staff members for their welfare)
38. Boxes & Labels
39. Brokerage
40. Charity / Donation
41. Distributive Expenses
42. Establishment Expenses
43. Export Duty
44. Stable Expenses
45. Keep car & Vans
46. Maintenance Charges (provided these are not incurred on an asset at the time of its purchase)
47. Entertainment Expenses
48. Loss on Sale of an Asset
49. Goods given as Free Samples
50. Depletion Expense

- 51. Freight & Carriage
- 52. Provision for Bad Debts or Doubtful Debts or Discount on Debtors (at the time of creation, such provision is treated as an Indirect Expense)
- 53. Remuneration
- 54. Honorarium
- 55. Fringe Benefits
- 56. Quality & Testing Fee

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