

School of Tally
(A Self-Study Paryas for simplified Education)

Tally 118-B
Indirect Expenses
(All expenses incurred when Goods are ready for sale)

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List

S.No	Accounting Head	Remarks where required
1.	Accounting Charges	
2.	Advertisement Expenses	
3.	Audit Fee	
4.	Bad Debts A/c	
5.	Bank Charges	
6.	Bank Interest	
7.	Bonus Account	
8.	Building Repair & Maintenance	
9.	Bus Expenses	For Staff Bus or In Educational Institutions
10.	Camera Repair	
11.	Commission Expenses	
12.	Computer Repair & Maintenance	
13.	Consultation Charges	
14.	Conveyance Expenses	
15.	Courier Charges	
16.	Depreciation Account	
17.	Diesel Expenses	
18.	Distribution Expenses	
19.	Educational Tour Expenses	In Educational Institutions
20.	Educational Software Charges	In Educational Institutions
21.	Electric Repair & Maintenance	
22.	Entertainment Expenses	
23.	ESI Employer Share	
24.	Examination Expenses	
25.	Exhibition Expenses A/C	

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26.	Festival Celebration Expenses	
27.	Fee & Taxes	
28.	Fire Extinguishers Expenses	
29.	Freight & Cartage Outward	
30.	Function/Competition Expenses	In Educational Institutions
31.	Furniture Repair Expenses	
32.	General Repair & Maintenance	
33.	House Keeping Expenses	
34.	Income Tax Provision	
35.	Identity Card Charges	In Educational Institutions
36.	Insurance	
37.	Insurance A/c (Director)-Key	
38.	Interest on Capital	
39.	Interest on Loan	
40.	Interest on TDS Deposit	
41.	Interest on Unsecured Loans	
42.	Labor Welfare Expenses	
43.	Labor Welfare Fund	
44.	Laboratory Expenses	In Educational Institutions
45.	Leave with Wages	
46.	Legal Fee Expenses	
47.	License Fee-Factory Act	
48.	Loading/Unloading A/c (sales)	
49.	Loss By Fire	
50.	Machinery Repair & Maintenance	
51.	Medical Aid	
52.	Miscellaneous Expenses	
53.	News Paper & Periodicals	
54.	Office Expenses	
55.	Old Cloth for Dusting	
56.	Petrol Expenses	
57.	Photo Copy Expenses	
58.	Postage Account	
59.	Printing & Stationery	
60.	Professional Fee	

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61.	Provident Fund (Employer Share)	
62.	Rebate & Discount	
63.	Remuneration to Directors	
64.	Rent Paid A/c	Shop Rent, Office Building, Godown of Finished Goods and Showroom Rent
65.	Repair & Maintenance	
66.	Repair & Maintenance Vehicles	
67.	Royalties A/c	
68.	Salary Paid	Office/Selling Staff
69.	Salary to Partners	
70.	Sale Promotion Expenses	
71.	Sales Tax Assessment Charges	
72.	Scouts & Guide Training	In Educational Institutions
73.	Seminar Expenses	In Educational Institutions
74.	Shipping Charges Outward	
75.	Shop Alteration Expenses	
76.	Software Charges	
77.	Staff Welfare	
78.	Subscription Account	
79.	Sports Expenses	In Educational Institutions
80.	Staff Training	
81.	TDS A/c-Regular Assessment/Late Fee	
82.	Telephone Expenses	
83.	Trade Mark Registration Expenses	
84.	Travelling Expenses	
85.	Tree & Plantation Expenses	
86.	Uniform Expenses	
87.	Vehicle Road Tax	
88.	Water & Sewerage Expenses	
89.	Water Cooler Repair	
90.	Website Development Charges	