

Name of the company

COST SHEET

For the year ended

Units:

Particulars	₹	Total Cost	Cost per Unit
		₹	₹
Direct Material		xxx	xx
Direct Labour		xxx	xx
Direct Expense		xxx	xx
(1) Prime Cost		xxx	xx
Add: Works Overhead:			
Indirect Materials	xx		
Indirect Labour	xx		
Factory Rent and Rates	xx		
Factory Lighting	xx		
Factory Insurance	xx		
Foreman's Salary	xx		
Drawing office salaries	xx		
Depreciation on Plant & Machinery	xx		
Works office expenses	xx		
Works Manager's Salary	xx		
Consumable stores	xx		
Motive power	xx		
Repairs on Plant & Machinery	xx		
Fuel and Power	xx		
Any other factory/works expenses	xx	xxx	xx
(2) Works Cost		xxx	xx
Add: Office and Administration overhead:			
Office Rent and Rates	xx		
Office Lighting	xx		
Office Stationery	xx		
Depreciation on Furniture	xx		
Office salaries	xx		
Legal charges	xx		
Bank charges	xx		
Printing and Stationery	xx		
Postage and Telephone	xx		
Office cleaning	xx		
Counting house salaries	xx		
Director's fees	xx		
Audit fees	xx		
Sundry office expenses	xx	xxx	xx
(3) Cost of Production		xxx	xx
Add: Selling and Distribution overhead:			
Advertising	xx		
Salesmen's salaries	xx		
Commission	xx		
Branch office expenses	xx		
Carriage outwards	xx		
Bad Debts	xx		
Travelling Expenses	xx		
Show room expenses	xx		
Warehouse expenses	xx		
Depreciation and repairs of Delivery Van	xx		
Expenses for participating in an exhibition	xx		
Market Research	xx		
Other Selling Expenses	xx	xxx	xx
(4) Total Cost (Cost of Sales)		xxx	xx
Profit		xxx	xx
Sales		xxx	xx