	Q4 2016
Manager's salaries	150,000
Sales personnel salaries	18,000
Marketing personnel salaries	13,500
Accounting personnel salaries	36,000
IT personnel salaries	31,500
Payroll taxes	37,350
Selling and marketing supplies	18,000
Administrative and general supplies	25,000

Selling, General & Administrative (SG&A) Expenses

(A. D. 18 P. O. D. 18 P. D. 19 P. C. B. B. C. B	
Rent	10,500
Utilities	7,500
Telephone, Internet, Cellphones	3,000
Repairs & Maintenance expenses	1,200
nsurance	2,400
Advertising	3,000
Commissions	1,800

repairs & Maintenance expenses	1,200
Insurance	2,400
Advertising	3,000
Commissions	1,800
Travel expenses	2.500

361,250

356,550

2,500

1,200

1,000

Total SG&A before depreciation

Depreciation of office equipment

Depreciation of office building

Depreciation of vehicles

Total SG&A

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MC Shukla et. al

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