

Departmental Profit and Loss Statement

Department: [Department Name]

Particulars	Amount (USD)
Revenue	[Revenue Amount]
Less: Cost of Goods Sold	[COGS]
Gross Profit	[Gross Profit]
Less: Operating Expenses	
Salaries and Wages	[Salaries]
Rent	[Rent]
Utilities	[Utilities]
Depreciation	[Depreciation]
Others	[Other Expenses]
Total Operating Expenses	[Total Op. Expenses]
Operating Profit	[Operating Profit]
Less: Non-Operating Expenses	[Non-Op. Expenses]
Add: Non-Operating Income	[Non-Op. Income]
Net Profit Before Tax	[Net Profit Before Tax]
Less: Taxes	[Taxes]
Net Profit	[Net Profit]

Important Notes

- This statement provides a breakdown of revenue, expenses, and resulting profit for specific departments.
- Accurate allocation of shared costs (e.g. utilities, rent) is crucial for meaningful results.
- Helps management assess departmental efficiency and profitability.
- Serves as a basis for performance evaluation and informed decision-making.
- Figures should be supported by underlying accounting records for transparency.