

List of Direct Expenses (General)

1. Wages
2. Freight and Carriage
3. Manufacturing Expenses
4. Factory Lighting
5. Factory Rent
6. Factory Insurance
7. Gas, Water and Fuel
8. Cargo Expenses
9. Import Duty
10. Shipping Expenses
11. Dock Dues
12. Octroi
13. Motive Power
14. Clearing Charges
15. Custom Charges
16. Coal, Oil, and Grease
17. Overhaul of Machinery
18. Repairs of Machinery
19. Upkeep and Maintenance
20. Loading and Unloading

Service Industry

In the service industry, some commonly seen direct expenses are:

1. Salaries to professionals who provide the services.
2. Amounts paid to other freelancers and part-timers.
3. Other costs of rendering services, e.g. Fuel & Gas, etc.

Construction Industry

In the construction industry, some commonly seen direct expenses are:

1. Construction Material costs
2. Labour costs
3. Equipment
4. Subcontracting fees