

COST ACCOUNTING

PROJECT TITLE : Preliminary Works of KMIC

ITEMS	CALCULATION	AMOUNT	REMARK
A. DIRECT COST(NET CONSTRUCTION COST)		-	
a. Materials		-	
b. Labor		-	
c. Equipment, etc.		-	
B. INDIRECT COST		-	
a. Indirect Labor Cost	[Direct Labor Cost] x 14.55%	-	
b. Construction industrial insurance for workers	[Labor Cost] x 3.70%	-	
c. Occupational Safety and Health Control	([Material Cost]+[Direct Labor Cost]) x 1.85% x 1.2	-	
d. Other Expenses	([Material Cost]+[Labor Cost]) x 5.40%	-	
e. Issuance of Performance Security	Direct Cost X 0.13%	-	
f. Environmental conservation cost	Direct Cost x 0.60%	-	
C. AMOUNT OF DIRECT COST AND INDIRECT COST	[A+B]	-	
D. MANAGEMENT COST		-	
a. General Management Cost	([Material Cost]+[Labor Cost]+[Equipment Cost]) x 4.5%	-	
b. Profit	([Labor Cost]+[Equipment Cost]+[General Management Cost]) x 9.5%	-	
E. TOTAL AMOUNT	[C+D]	-	
F. CONTINGENCY	[Ex5%]	-	
G. ESTIMATED CONSTRUCTION COST(BEFORE TAXTATION)	[E+F]	-	
H. COMMERCIAL TAX	[Gx5%]	-	
I. ESTIMATED CONSTRUCTION COST(AFTER TAXTATION)	[G+H]	-	