

:

:

**Ελεγχος των επί έλαττον δαπανών σύμφωνα με τις διατάξεις των παρακάτω νομοθετημάτων:**

- Εγκύκλιος της Ειδικής Υπηρεσίας Αρχή Πληρωμής με αρ. Πρωτ. 20204 Α.Πλ.2547 της 1-6-2005
  - Εγκύκλιος ΥΠΕΧΩΔΕ 36/19-10-2005, Αρ.Πρωτ. : Δ17α/08/158/ΦΝ437
  - Εγκύκλιος ΥΠΕΧΩΔΕ 20/26-07-2006, Αρ.Πρωτ. : Δ17γ/03/114/ΦΝ443
  - Εγκύκλιος ΥΠΕΧΩΔΕ 23/30-08-2006, Αρ.Πρωτ. : Δ17α/02/128/ΦΝ443
  - Ν.4412/2016, (ΦΕΚ 147Α/8-8-2016), άρθρο 156, παρ. 3
  - Οδηγία 1 της Ε.Α.Α.ΔΗ.ΣΥ. Αναθεώρηση προτύπων τευχών διακηρύξεων δημοσίων έργων (ΦΕΚ 2897Β/15-11-2013)
-

A/A		( )							20%		( <= 20%)		20%		
		/	/												
					1o		%		%		%		%		
[1]	[2]	[3]	[4]	[5]	[6] = [4] - [3] > 0	[7]= [6]/[3]	[8] = [4] - [3] < 0	[9]= [8]/[3]	[10] = [8]-0,2*[3]>0	[11] = [10]/[3]	[12] = [8] - [10]	[13] = [12]/[3]	[14] = [6]-0,2*[3] > 0	[15] = [14]/[3]	[16]
	μ														
1		34.314,66	43.582,79	2.760,31	9.268,13	27,01							2.405,20	7,01	
2		10.539,70	11.683,10	1.234,39	1.143,40	10,85									
3	-	77.767,19	73.856,46	1.647,65			3.910,73	5,03			3.910,73	5,03			
	μ 1	122.621,55 22.071,88	129.122,35 23.242,02	5.642,35 1.015,62	10.411,53 1.874,08		3.910,73 703,93				3.910,73 703,93		2.405,20 432,94		
	( ) 2	144.693,43	152.364,37	6.657,97	12.285,61		4.614,66				4.614,66		2.838,14		
				[ 20%] - [ OI ] = 2.838,14 - 7.670,94 = -4.832,80											
	μ	21.704,01													
	μ		7.670,94												
	μ 1	21.704,01	21.704,01												
	3	166.397,44	166.397,44												
					0,00		0,00								
	μ 2														
	4	166.397,44	166.397,44												
		381,04	381,04												
	5	166.778,48	166.778,48												
	24%	40.026,84	40.026,84												
	μ 6	206.805,32	206.805,32												

1 :			
	$10\% \times 144.693,43$	$= [1.1]$	14.469,34
	$3( ) < 3( ) \quad 3( ) - 3( )$	$= [1.2]$	
	$3( ) \geq 3( ) \quad 3( ) - 3( )$	$= [1.3]$	
20,00%	$2(10) + 2(16)$	$= [1.4]$	
	$2(6)$	$= [1.5]$	12.285,61
	$2(8)$	$= [1.6]$	4.614,66 (3,19%)
20,00%	$[1.6] - [1.4]$	$= [1.7]$	4.614,66 (3,19%)
O	10,00%	$[1.7] = [1.8]$	
,	,	$2(6) = [1.9]$	
&	$[1.3] - [1.2] + [1.4] + [1.8] + [1.9]$	$= [1.10]$	
$[1.10] > [1.9]$	$\{ ( ) / 3( ) \} \times [1.10] - [1.9]$	$= [1.11]$	
&	$[1.10] + [1.11]$	$= [1.12]$	
	$\{ ( ) / 5( ) \} \times [1.12]$	$= [1.13]$	
	$[1.12] + [1.13]$	$= [1.14]$	
2 :			
	$[1.3]$	$= [2.1]$	
'	20,00%	$2(14) = [2.2]$	2.838,14
,	,	$2(6) = [2.3]$	
	$1(6)$	$= [2.4]$	
	$[2.2] + [2.3] - [2.1] - [ ]$	$= [2.5]$	
	$([2.1] + [2.4] + [2.5]) \times \{ ( ) / 2( ) \}$	$= [2.6]$	
	$[2.4] + [2.5] + [2.6]$	$= [2.7]$	
	$[2.7] \times \{ ( ) / 5( ) \}$	$= [2.8]$	
	$[2.7] + [2.8]$	$= [2.9]$	

...../...../.....

...../...../.....

...../...../.....

μ

3 :			
1 & 2			
( )	$[1.4] + [1.8]$	$= [3.1]$	
( )	$[2.5]$	$= [3.2]$	
	$\max([3.1], [3.2])$	$= [3.3]$	
4 :			
		$= [4.1]$	6.657,97
O	$[4.1] - [ ]$	$= [4.2]$	
	$\{ [4.2] \times \{ ( ) / 2( ) \}$	$= [4.3]$	
	$[4.2] + [4.3]$	$= [4.4]$	
I	$\{ [4.2] > [3.3] \}$	$[4.2] - [3.3]$	$= [4.5]$
5 :			
1 & 2	$\max([1.12], [2.7])$	$= [5.1]$	
4	$[4.5]$	$= [5.2]$	
	$[5.1] + [5.2]$	$= [5.3]$	
6 : μ			
1 & 2	$\max([1.14], [2.9])$	$= [6.1]$	
4	$[5.2] \times \{ ( ) / 5( ) \}$	$= [6.2]$	
	$[6.1] + [6.2]$	$= [6.3]$	