

: μ μ –

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**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)
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A/A		(        )							20%		( <= 20%)		20%			
		/	/													
						%		%		%		%				
[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																
1.1	-	46.115,91	146.218,73	100.742,36	100.102,82	217,07								90.879,64	197,07	
1.2	-	707.292,59	819.996,83	117.187,90	112.704,24	15,93										
1.3	- E	34.497,61	35.274,61		777,00	2,25										
1.4	K	587.336,92	587.336,92													
1.5	-	198.708,40	198.708,40													
1.6		269.436,16	277.833,57	2.795,00	8.397,41	3,12										
1.7	-	107.117,48	114.036,52	8.170,00	6.919,04	6,46										
2																
2.1	-	121.170,81	121.170,81													
2.2	-	5.387,34	5.387,34													
2.3	-	23.848,06	23.848,06													
2.4	-	945,75	945,75													
2.5	-	99.848,88	99.848,88													
2.6	-	21.323,47	21.323,47													
2.7		76.672,24	76.672,24													
2.8		199.190,92	199.190,92													
2.9		44.460,00	44.460,00													
	μ	2.543.352,54	2.772.253,05	228.895,26	228.900,51									90.879,64		

A/A		(       )							20%		( <= 20%)		20%			
		/	/	2o												
						%		%								
					[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]		
[1]	[2]	[3]	[4]	[5]												
	μ	2.543.352,54	2.772.253,05	228.895,26	228.900,51									90.879,64		
	μ	1	2.543.352,54 457.803,46	2.772.253,05 499.005,55	228.895,26 41.201,15	228.900,51 41.202,09								90.879,64 16.358,34		
	(	2	3.001.156,00	3.271.258,60	270.096,41	270.102,60								107.237,98		
	)				[											

1 :			
	$10\% \times 3.001.156,00$	$= [1.1]$	300.115,60
	$3( ) < 3( ) \quad 3( ) - 3( )$	$= [1.2]$	
	$3( ) \geq 3( ) \quad 3( ) - 3( )$	$= [1.3]$	
20,00%	$2(10) + 2(16)$	$= [1.4]$	
	$2(6)$	$= [1.5]$	270.102,60
	$2(8)$	$= [1.6]$	0
	$20,00\% \quad [1.6]-[1.4]$	$= [1.7]$	0
O	$10,00\%$	$[1.7] = [1.8]$	
		$2(6) = [1.9]$	
	&	$[1.3]-[1.2]+[1.4]+[1.8]+[1.9] = [1.10]$	
	$[1.10]>[1.9] \quad \{ ( ) / 3( ) \} \times [1.10]-[1.9]$	$= [1.11]$	
	&	$[1.10]+[1.11] = [1.12]$	
	$\{ ( ) / 5( ) \} \times [1.12]$	$= [1.13]$	
		$[1.12]+[1.13] = [1.14]$	
2 :			
		$[1.3] = [2.1]$	
	20,00%	$2(14) = [2.2]$	107.237,98
		$2(6) = [2.3]$	
		$1(6) = [2.4]$	
	$[2.2] + [2.3] - [2.1] - [ . . ]$	$= [2.5]$	
	$([2.1] + [2.4] + [2.5]) \times \{ ( ) / 2( ) \}$	$= [2.6]$	
	$[2.4] + [2.5] + [2.6]$	$= [2.7]$	
	$[2.7] \times \{ ( ) / 5( ) \}$	$= [2.8]$	
	$[2.7] + [2.8]$	$= [2.9]$	

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3 : 1 & 2			
	$( )$	$[1.4] + [1.8] = [3.1]$	
	$( )$	$[2.5] = [3.2]$	
		$\max([3.1],[3.2]) = [3.3]$	
4 :			
		$= [4.1]$	270.096,41
	O	$[4.1] - [ . . ] = [4.2]$	
		$\{ [4.2] \times \{ ( ) / 2( ) \} = [4.3]$	
		$[4.2]+[4.3] = [4.4]$	
	I	$\{ [4.2] > [3.3] \} \quad [4.2] - [3.3] = [4.5]$	
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	$[5.2] \times \{ ( ) / 5( ) \} = [6.2]$	
		$[6.1] + [6.2] = [6.3]$	
7 :			
		$= [7.1]$	270.096,41
	μ	$= [7.2]$	270.104,04
	μ	$= [7.3]$	270.102,60
		$= - = [7.4]$	1,44

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