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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%		
		/	/	4o											
						%		%							
[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	56.566,90	5.804,70	22.252,24	64,85							15.389,31	44,85	
2		10.539,70	11.656,08	1.944,85	1.116,38	10,59									
3	-	77.767,19	68.221,49	4.048,73			9.545,70	12,27			9.545,70	12,27			
	μ 1	122.621,55 22.071,88	136.444,47 24.560,00	11.798,28 2.123,69	23.368,62 4.206,35		9.545,70 1.718,23				9.545,70 1.718,23		15.389,31 2.770,08		
	() 2	144.693,43	161.004,47	13.921,97	27.574,97		11.263,93				11.263,93		18.159,39		
				[

4 . (μ)

1 :		
	$10\% \times 144.693,43$	$= [1.1]$ 14.469,34
	$3() < 3() \quad 3() - 3()$	$= [1.2]$ 5.392,97
	$3() \geq 3() \quad 3() - 3()$	$= [1.3]$
20,00%	$2(10) + 2(16)$	$= [1.4]$
	$2(6)$	$= [1.5]$ 27.574,97
	$2(8)$	$= [1.6]$ 11.263,93 (7,78%)
20,00%	$[1.6]-[1.4]$	$= [1.7]$ 11.263,93 (7,78%)
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%	$2(14)$	$= [2.2]$ 18.159,39
	$2(6)$	$= [2.3]$
	$1(6)$	$= [2.4]$
	$[2.2] + [2.3] - [2.1] - [. . .]$	$= [2.5]$
	$([2.1] + [2.4] + [2.5]) \times \{ () / 2() \}$	$= [2.6]$
	$[2.4] + [2.5] + [2.6]$	$= [2.7]$
	$[2.7] \times \{ () / 5() \}$	$= [2.8]$
	$[2.7] + [2.8]$	$= [2.9]$

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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 :		
		$= [4.1]$ 13.921,97
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	$[5.2] \times \{ () / 5() \}$	$= [6.2]$
	$[6.1] + [6.2]$	$= [6.3]$

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