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: 2/2020

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: KONTOS CONCREATE A.T.E

**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%		
		/	/												
		2o			%		%		%		%				
[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		80.840,00	80.840,00												
2		13.300,00	13.300,00												
3		31.768,12	36.480,60		4.712,48	14,83									
	μ 1	125.908,12	130.620,60		4.712,48										
	( 2 )	125.908,12	130.620,60		4.712,48										
				[ 20%] - [ OI ] = 0,00 - 4.731,85 =									-4.731,85		
	μ	4.731,85													
	μ		4.731,85												
	μ 1	4.731,85	4.731,85				4.731,85								
	3	130.639,97	130.620,60												
		-32,59				32,59									
		20.016,20	11.399,69				8.616,51								
	μ 2	19.983,61	11.399,69			32,59	8.616,51								
	4	150.623,58	142.020,29												
	5	150.623,58	142.020,29												
	24%	36.149,66	34.084,87												
	μ 6	186.773,24	176.105,16												

2 . ( μ )

1 :			
	$10\% \times 125.908,12$	$= [1.1]$	12.590,81
	$3( ) < 3( ) \quad 3( ) - 3( )$	$= [1.2]$	19,37
	$3( ) \geq 3( ) \quad 3( ) - 3( )$	$= [1.3]$	
20,00%	$2(10) + 2(16)$	$= [1.4]$	
	$2(6)$	$= [1.5]$	4.712,48
	$2(8)$	$= [1.6]$	0
20,00%	$[1.6] - [1.4]$	$= [1.7]$	0
O	$10,00\% \quad [1.7] > [1.1] \quad [1.7] - [1.1]$	$= [1.8]$	
	$2(6)$	$= [1.9]$	32,59
&	$[1.3] - [1.2] + [1.4] + [1.8] + [1.9]$	$= [1.10]$	13,22
	$[1.10] > [1.9] \quad \{ ( ) / 3( ) \} \times \{ [1.10] - [1.9] \}$	$= [1.11]$	
&	$[1.10] + [1.11]$	$= [1.12]$	13,22
	$\{ ( ) / 5( ) \} \times [1.12]$	$= [1.13]$	3,17
	$[1.12] + [1.13]$	$= [1.14]$	16,39

2 :			
	$[1.3]$	$= [2.1]$	
	$20,00\% \quad 2(14)$	$= [2.2]$	
	$2(6)$	$= [2.3]$	32,59
	$1(6)$	$= [2.4]$	
	$[2.2] + [2.3] - [2.1] - [ ]$	$= [2.5]$	
	$([2.1] + [2.4] + [2.5]) \times \{ ( ) / 2( ) \}$	$= [2.6]$	
	$[2.1] + [2.4] + [2.5] + [2.6]$	$= [2.7]$	
	$[2.7] \times \{ ( ) / 5( ) \}$	$= [2.8]$	
	$[2.7] + [2.8]$	$= [2.9]$	

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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 :			
		$= [4.1]$	
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	$\max([1.12], [2.7])$	$= [5.1]$	13,22
4	$[4.5]$	$= [5.2]$	
	$[5.1] + [5.2]$	$= [5.3]$	13,22

6 : μ			
1 & 2	$\max([1.14], [2.9])$	$= [6.1]$	16,39
4	$[5.2] \times \{ ( ) / 5( ) \}$	$= [6.2]$	
	$[6.1] + [6.2]$	$= [6.3]$	16,39

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