

ADJUSTMENT OF CONTRACT SUM

VARIATION ORDERS

PRIME COST SUM

PROVISIONAL SUM

PROVISIONAL QUANTITIES

VARIATION OF PRICES

ERRORS IN BILL OF QUANTITIES

ITEMS IN CONTRACT NOT EXECUTED

CONTRACTUAL CLAIMS

12 ADJUSTMENT OF CONTRACT SUM

12.1 INTRODUCTION

This chapter provides:

- The guidelines and general procedures for the adjustment of Contract Sum.

12.2 PROCEDURES

Please refer to Flowchart 12.1 – Adjustment of Contract Sum.

Step	Procedures / Tasks	Action By / Reference
1	<p>Generally</p> <p>The contract allows the Contract Sum to be adjusted due to the following circumstances:-</p> <ul style="list-style-type: none"> i) Variations orders issued during construction ii) Finalisation of Prime Cost Sum iii) Finalisation of Provisional Sum iv) Finalisation of provisional quantities v) Calculation of variation of prices vi) Adjustment of errors made in the bill of quantities vii) Items under the contract but not executed without any APK omission viii) Approved claims <p>The adjustments of the Contract Sum for the above are made by issuing JKR-PHK form.</p>	For Information
2	<p><u>Adjustment of Contract Sum</u></p> <p>Refer to <u>Checklist for Adjustment of Contract Sum</u>.</p>	<p>Action by: CAO</p> <p><i>Refer: Appendix 12A</i></p>
	<p>a) Variation Orders</p> <p>Every issuance of JKR-APK must be followed by the issuance of Form JKR-PHK.</p> <p>The provisional amount stated in the JKR-APK must be finalized through Form JKR-PHK, even if there is no difference between the provisional amount and the final value of the Variation works.</p> <p>The adjustment is made as soon as variation works is completed.</p>	<p><i>Refer Chapter 11 - Variations</i></p>

Step	Procedures / Tasks	Action By / Reference
	b) Adjustment of Prime Cost Sums	
	<p>Check that the works is awarded to the nominated sub-contractor/ supplier. Omit the original PC Sum and add the awarded NSC's/ NS's contract sum and profit and attendance which is allowed in Contract.</p> <p>The final adjustment is made after completion of works and final cost is ascertained. PC Sums that are not used shall be deducted from the Contract Sum.</p>	<p><i>Refer also Chapter 20 – PC and Provisional Sum.</i></p>
	c) Adjustment of Provisional Sums	
	<p>Omit the original Provisional Sum and add the amount approved in accordance to the current procedures for utilization of Provisional Sums.</p> <p>The adjustment is made after completion of works and final cost is ascertained. Provisional Sums that are not used shall be deducted from the Contract Sum.</p>	<p><i>Refer also Chapter 20 – PC and Provisional Sum</i></p>
	d) Remeasurement of Provisional Quantities	
	<p>Where the quantities of the Works are stated as "provisional" in the bill of quantities, such quantities are the estimated quantities which shall not be taken as the actual and the correct quantities of Works to be executed by the contractor in the fulfillment of his obligations under the contract. The amount to be paid to the contractor in respect of such Works upon completion of this contract shall be ascertained by remeasurement of the work as it is actually executed.</p>	<p><i>Please refer to the current Treasury Instruction No. 202, Schedule 3</i></p>
	<p>If the actual quantities is more than the provisional quantities in the bill of quantities, approval from "Jawatankuasa Tambahan Kuantiti Sementara" using form JKR-KKS is required.</p>	<p><i>Refer SP JPS Bil. 5/2008</i></p>
	<p>The value of such work executed by the Contractor shall be set off against the amount for the work in the bills of quantities, and the balance shall be added to or deducted from the Contract Sum as the case may be.</p>	

Step	Procedures / Tasks	Action By / Reference
e) Variation of Prices	<p>The Variation of Prices exercise must be carried out in every Interim Payment, and the final adjustment is made after the whole of the Works is completed.</p> <p>For Civil Works, ensure the adjustments made must not exceed the quantities allowed in Contract.</p> <p>The valuation and calculation must be in accordance with the Special Provisions to the Conditions of Contract.</p> <p>The net total of any such increases or decreases shall be added to or deducted from the Contract Sum as the case may be.</p>	<i>Please refer to SPP 3/2008</i>
f) Errors in Bills of Quantities	<p>Any error in description or quantity or omission of Works from the Bill of Quantities shall not vitiate the Contract but shall be rectified and the amount in respect of such rectification shall be added to or deducted from the Contract Sum as the case may be.</p>	
g) Items not executed without any APK	<p>Any items under the contract not executed by the Contractor without any instruction from the SO shall be deducted from the Contract Sum.</p>	
h) Approved Contractual Claims	<p>The amount of contractual claims approved by the Claim Committee, or Ministry of Finance, shall be added to the Contract Sum.</p>	
3	<u>Approval of Certificate of Adjustment of Contract Sum</u>	
	<p>Check that all the details are correct.</p>	Action by: CA
	<p>The Form JKR- PHK must be signed by the Superintending Officer (or Project Director, as the case may be) named in the Contract.</p>	Action by: CA

12.3 REFERENCE DOCUMENTS

Please refer to Volume 10A for the standard reference (or sample) documents for the procedures or processes outlined in this Chapter.

- Perakuan Pelarasan Harga Kontrak (Borang JKR-PHK Pind. 1/2001)
- Borang Kelulusan Kuantiti Sementara (JKR-KKS)

12.4 REFERENCES

Please refer to the latest Treasury Circulars and DID Circulars on the adjustment of contract sum.

Treasury Circular
(Surat Pekeliling Perbendaharaan)

- [1] Bil 3 Tahun 2008: Pelaksanaan Syarat Perubahan Harga Di Dalam Kontrak Kerja

Treasury Instructions
(Arahan Perbendaharaan)

- [1] AP 202: Arahan Perubahan Kerja

DID Circulars
(Surat Pekeliling / Edaran JPS)

- [1] SPJPS Bil. 2/2008: Peraturan Mengenai Arahan Perubahan Kerja dan Pelarasan Harga Bagi Kontrak Kerja

- [2] SPJPS Bil. 5/2008: Prosidur dan Pihak-pihak Berkuasa Meluluskan Tambahan Kuantiti Sementara dan Pelarasan Harga Kontrak

- [3] SPJPS 2/2010: Garis Panduan Pengurusan Wang Peruntukan Sementara (WPS)

APPENDIX 12A CHECKLIST FOR ADJUSTMENT OF CONTRACT SUM (SENARAI SEMAKAN PENYEDIAAN PELARASAN HARGA KONTRAK)

TAJUK PROJEK					
Untuk Tindakan	Nama Pegawai	Tarikh Diberi Kepada	Tarikh Diterima Oleh	Tarikh Siap Semakan	
PMK 1					
PMK 2					
AK*					
No. Kontrak		Harga Kontrak	RM		
P.P Dalam Kontrak					
Jumlah Nilai PHK Tambahan Yang Telah Dikeluarkan			RM		
Jumlah Nilai PHK Kurangan Yang Telah Dikeluarkan			RM		
Jumlah Bersih PHK Terkumpul			RM		
Bilangan PHK Yang Telah Dikeluarkan					
No. PHK Yang Disemak					
Tajuk Kerja PHK					
Nilai PHK (Sertakan butiran perkiraan)	RM KURANGAN/TAMBAHAN				
BIL.	KETERANGAN	PMK 1	PMK 2	AK*	ULASAN
BHG. 1	TUJUAN PHK (Pilih Yang Berkenaan)				Tandakan (✓) selepas semakan
A	MEMUKTAMADKAN APK.				
1.	Kelulusan J/K PHK mengikut AP 202.2 dalam Borang JKR - KPK (Terkini) bagi PHK Tambahan sahaja.				
2.	Pengukuran kuantiti yang berkenaan telah dimuktamadkan				
3.	Kadar Harga yang berkenaan telah dimuktamadkan				
B	PELARASAN WANG KOS PRIMA				
1.	Kerja telah diawadkan kepada subkontraktor/pembekal.				
2.	Jumlah keuntungan dan caj layanan Kontraktor telah diambilkira.				
3.	Jumlah Wang Kos Prima termasuk jumlah keuntungan dan caj layanan di dalam Kontrak telah diselaraskan.				
4.	Pastikan pelarasan mengambilkira PK ke atas kerja Wang Kos Prima.				

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BIL.	KETERANGAN	PMK 1	PMK 2	AK*	ULASAN
BHG. 1	TUJUAN PHK (Pilih Yang Berkenaan)				Tandakan (✓) selepas semakan
C	PELARASAN WANG PERUNTUKAN SEMENTARA				
1.	Jumlah harga kerja, perkhidmatan atau bekalan telah ditentukan mengikut Garis Panduan Pengurusan Wang Peruntukan Sementara (WPS) yang terkini.				
2.	Jumlah yang diperuntukkan di dalam Kontrak sebagai WPS untuk kerja, perkhidmatan atau bekalan telah diselaraskan.				
3.	Kelulusan pihak berkuasa meluluskan pelaksanaan WPS jika tambahan dijangkakan melebihi 30% daripada peruntukan dalam Kontrak. (Borang E)				
4.	Kelulusan Jawatankuasa Yang Meluluskan Harga WPS telah diperolehi. (Borang F)				
D	PENGUKURAN SEMULA KUANTITI SEMENTARA				
1.	Pengukuran kuantiti sementara di dalam Kontrak telah dimuktamadkan.				
2.	Kelulusan Jawatankuasa Tambahan Kuantiti Sementara mengikut SP JPS Bil. 5/2008 menggunakan Borang JKR - KKS (<i>jika berkaitan</i>)				
E	PELAKSANAAN SYARAT PERUBAHAN HARGA DALAM KONTRAK KERJA				
1.	Kesemua perkiraan perubahan harga dalam bayaran interim disediakan.				
2.	Amaun yang dimasukkan adalah amaun akumulatif sehingga perkiraan terakhir dibuat.				
F	KESILAPAN KUANTITI/PENINGGALAN KERJA DALAM SENARAI KUANTITI				
1.	Butiran perkiraan jumlah harga akibat kesilapan/peninggalan kerja dalam Senarai Kuantiti disediakan.				
2.	Surat pengesahan mengenai kesilapan/peninggalan kuantiti daripada Pejabat / Perunding yang menyediakan Senarai Kuantiti berkenaan.				

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BIL.	KETERANGAN	PMK 1	PMK 2	AK*	ULASAN
BHG. 1	TUJUAN PHK (Pilih Yang Berkenaan)				Tandakan (✓) selepas semakan
G	ITEM DI DALAM KONTRAK YANG TIDAK DILAKSANAKAN				
1.	Semua item/kerja yang tidak dilaksanakan tetapi tiada APK kurangan, telah disediakan PHK kurangan.				
H	PELARASAN TUNTUTAN KONTRAKTOR YANG DILULUSKAN				
1.	Pastikan kelulusan J/K Tuntutan atau Kementerian Kewangan, yang mana berkenaan.				
2.	Butiran Penilaian Jumlah Amaun Tuntutan yang diluluskan disertakan.				
BHG. 2	BORANG PELARASAN HARGA KONTRAK (JKR-PHK)				
1.	Format Borang yang digunakan adalah JKR- PHK yang terkini.				
2.	Tandatangan hendaklah Pegawai Penguasa yang dinamakan dalam Kontrak.				
<p>Tandatangan Pegawai Semakan Tandatangan Pegawai Pengesahan Tandatangan Kualiti Audit Tarikh Selesai Tugasan: Tarikh Selesai Tugasan: Tarikh Selesai Tugasan:</p>					

* Audit Kualiti; Jika Berkenaan