# Impact of Supply Chain Strategy and Change Order on Contractors' Cash Flow in Jordanian Construction Industry: A Case Study of Basic Educational School Construction

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Abstract- Jordan is employing major reforms in education sector. Not least of these innovations is the Building for basic education schools aims to improve the learning environment. Construction of such new schools are already going ahead in numerous areas of the Jordan. Although, the construction industry is a key player in the economy, creating both, employment and wealth, yet numerous projects experience extensive delays and thus surpass initial time and cost estimates. The most collective causes were appraised by using both, the data collected in a survey steered to residential projects consultant engineers, contractors, and owners, and interviews with senior professionals in the field, so supply chain strategy among them is the most important issue. Most correspondents established that, monetary difficulties faced by the contractor and too many change orders by the owner are the foremost causes of construction deferment. Stern weather states and changes in government regulations and laws categorized among the least important causes. To illustrate the implementation of the classification impact index model and to evaluate and quantify change orders impact on contractor's cash flow, a case study is presented in this paper using data of real case study obtained from reputable construction company in Jordan involved in the construction of basic education school building. The project commenced from November 2012 till December 2013.

*Keywords*- *Cash follow, supply chain management, construction industry.* 

### 1. Introduction

The amassed intricacy of infrastructure projects and the environment within which they are carried out place greater pressure on construction managers to deliver projects on time, within budget and of higher quality [1-3]. To the displeasure of project stakeholders, numerous projects experience extensive time and costs overruns [4-7]. In preparation, time and cost besieges occur in most construction projects, and the extent of these overruns fluctuates expressively from project to project and country to country [8-14]. Fig. 1 presents the classification of the causes in each research on the type of construction.



on the type of construction.

Time and cost overruns in the construction of schools in Jordan are presently becoming a persistent problem that all stakeholders in the educational sector are facing. Some educational projects, which were earlier awarded, with initial contract durations of twelve months are still at numerous levels of completion. While the Jordanian construction sector endures to grow, like most of the countries in the region, project time overrun contributing to the cost overrun has recently become prevalent in public sector projects[15]. Most projects in the educational sector have time overruns for years and their costs have escalated in folds. Moreover, the claims and

variations due to project time overruns have had a substantial effect on the final project costs. It is established that there are distinctive problems that cause delays in construction[16-19]. These were classified into three groups: problems of shortage or inadequacies in industry infrastructure (mainly supply of resources), problems caused by clients and consultants and problems caused by contractor incompetence/inadequacies. Notwithstanding previous studies led on causes of construction projects time and cost overruns, additional projects in the public sector endure to slip in time with its attendance cost consequences, especially in Jordan. illustrate the implementation То of the classification impact index model and to evaluate and quantify change orders impact on contractor's cash flow, a case study is presented in this paper using data of real case study obtained from reputable construction company in Jordan involved in the construction of basic education school building. For each change order scenario the following procedure is implemented to classify change orders and quantify their impact on contractor's cash flow:

1- Determine change order impact index (COII) in order to classify change orders based on their possible impact on cash flow.

2- Perform Impact analysis based on project profitability indicators as per the developed methodology before and after the occurrence of change order in order to quantify the possible impact of change orders on contractor's cash flow.

3- Perform Earned Value Analysis (EVA) before and after the occurrence of change order in order to measure and evaluates the change orders impact on project performance in terms of cost and schedule.

This case study is based on project description, contract general information, baseline project schedule, baseline cash flow and change orders scenarios.

### 2. **Project Description**

This case study is about an Educational Basic School located in the city of Amman that comprises the construction of basic school main building. The scope of work includes all civil, electrical and mechanical works for the main building and all external works including the construction of underground water tank and septic tank. The main building consists of two floors which include class rooms, computer labs, laboratories and libraries. Civil works includes excavation and foundation works, concrete works, block works, stone works, plastering works, tiling works, painting works, steel and aluminium works, carpentry works and roofing insulation works. Electrical works includes power and lighting systems, sound system, telephone system and fire alarm system. Mechanical works include drainage system, domestic water system, firefighting system, heating system and HVAC system. External works includes the construction of boundary walls, electromechanical networks, Yards works, construction of underground water tank and septic tank.

### 2.1. Contract General Information

1) Project Type: Educational Basic School.

2) Project Value: 9261955.84 JD.

3) Contractual Period: 390 Calendar Days.

4) Commencement Date: 19/ November/ 2012.

5) Completion Date: 14/ December/ 2013.

6) Contract Type: Unit Price Re-measured Contract: the quantity of each and every executed item of work in the Bills of Quantities shall be measured out net and according to exact dimensions.

7) Owner Payment Cycle: One month after submitting the payment by the Contractor and verified by the Owner's representative.

8) Retention: 10% of each interim payment with a max 5% of contract value and is to be released at the final payment.

9) Advanced Payment: No advanced payment is given to the contractor.

10) Delay Damages: 300 JD per day with a max 15% of the contract value.

### 2.2. Baseline Project Schedule

In many contracts, the consultant requires the contractor to provide general construction schedule. Accordingly, the contractor prepares and submits this schedule to the consultant which in turn reviews the submitted schedule and gives the approval or rejects the schedule providing the reasons. The approved schedule is considered the baseline project schedule. The baseline serves as a benchmark for which all future updated schedules is compared. The baseline schedule is very important for the contractor to evaluate and report progress to a client or customer, and to evaluate extension of time claims and other contractual claims. For this reason, both the contractor and owner need to be in agreement of the baseline schedule. The following figure shows the baseline

## schedule for the Educational Basic School performed using Primavera P6 Professional Project

Management

software.



|   |   | Duration  |   |                 | ter Ann Mari bin bit Ave Per Ott New Dee her Each Mari Ann Mari bi   |
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| MSM BGF 0059  | 3 Second Fix  | 2 10-Aug-13   | 11-Aug-13   |                 | I Second Fix   |
| MSM BGF 0028  | <ul> <li>Instatation or sockets, boxes, cabinets</li> </ul>   | 1 25-Nov-13   | 25-NOV-13   |                 | I Installation of Sockets, bokes, cabinets.  |
| MSM BGF 0050  | D First Fix   | 1 13-Jun-13   | 13-Jun-13   |                 | I First Fix  |
| MSM BGF 0060  | D Second Fix  | 2 12-Aug-13   | 13-Aug-13   |                 | Second Fix   |
| MSM BGF 0029  | Installation of Detectors   | 1 26-Nov-13   | 26-Nov-13   |                 | I Installation of Detectors  |
| First Roor<br>Read and District   | ution Reards  | 131 29-Jun-13<br>125 29-Jun-13  | 27-Nov-13   |                 | 27-Nev-13, First Floor   |
| MSM BFF0038   | First Fix   | 3 29-Jun-13   | 01-Jul-13   |                 | First Fix  |
| MSMBFF0048  | Second Fix  | 7 17-Aug-13   | 24-Aug-13   |                 | Second Fix   |
| MSM BFF0019   | Instaltion of Panel m Distribution and switcher   | s 3 18-Nov-13   | 20-Nov-13   |                 | Instation of Panel ni Distribution and switch  |
| Power & Lightin   | Systems   | 125 02-Jul-13   | 24-Nov-13   |                 | 7 24-Nov-13, Power & Lighting Systems  |
| MSMBFF0041<br>MSMBFF0050  | Second Fix  | 3 U2-JUE13<br>7 25-Jun-13   | 04-30-13  |                 | a His Fix  |
| MSM BFF0020   | Installation of Sockets, Lighting Futures, fans   | bells 3 21-Nov-13   | 24-Nov-13   |                 | Installation of Socklets, Lighting Rixtures, fail  |
| Sound System  |   | 123 05-Jul-13   | 25-Nov-13   |                 | 25-Nqv-13, Sound System  |
| MSMBFF0042  | First Fix   | 1 06-Jul-13   | 06-Jul-13   |                 | First Fix  |
| MSM BFF0053   | Second Fix  | 2 02-Sep-13   | 03-Sep-13   |                 | Second Fig   |
| MSMBFF0021  | Installation of Bells & Push Button   | 1 25-Nov-13   | 25-Nov-13   |                 | I Installation of Bells & Push Button  |
| MSM BFF0043   | First Fix   | 1 07-Jul-13   | 07-Jul-13   |                 | First Fix  |
| MSMBFF0054  | Second Fix  | 2 04-Sep-13   | 05-Sep-13   |                 | I Second Fix   |
| MSM BFF0022   | Installation of Sockets, boxes, cabinets  | 1 26-Nov-13   | 26-Nov-13   |                 | I Installation of Sockets, bokes, cabinets   |
| Fire Alarm Syste  | B Elect Elec  | 123 08-Jul-13   | 27-Nov-13   |                 | 27-Nov-13, Fire Alarm System   |
| MSMBFF0044  | Second Ex   | 2 07-Sep-13   | 08-500-13   |                 | 1 Free rot   |
| MSMBFF0023  | Installation of Detectors   | 1 27-Nov-13   | 27-Nov-13   |                 | I installation of Detectors  |
| Roof  |   | 7 12-Jun-13   | 19-Jun-13   | 1               | 19-Juni 13, Rdof   |
| Earthing System   |   | 7 12-Jun-13   | 19-Jun-13   |                 | T9-Juni13, Eatthing System   |
| MSMBRF0020  | Earthing System   | 7 12-Jun-13   | 19-Jun-13   |                 | Earthing System  |
| Ground Floor  |   | 155 04-Jun-13<br>151 04-Jun-13  | 25-Nov-13   |                 | 04-Dec-13, Mechanical Networks   |
| Drainage System   |   | 144 04-Jun-13   | 18-Nov-13   |                 | 18-Novi 13, Drainage System  |
| MSM BGF 0046  | D First Fix   | 2 04-Jun-13   | 05-Jun-13   |                 | 1 Find Fix   |
| MSMBGF0061  | Second Fix  | 4 14-Aug-13   | 18-Aug-13   |                 | Second Fix   |
| MSM BGF 0060  | Install water Cabinels, sanitary fotures  | 2 17-Nov-13   | 18-NOV-13   |                 | Install Water Gabinets, sanitary fixtures  |
| MSM BGF0047   | D First Fix   | 2 06-Jun-13   | 08-Jun-13   |                 | C Fris Fix   |
| MSM BGF0063   | Piping Works  | 4 19-Aug-13   | 22-Aug-13   |                 | I PipingWorks  |
| MSM BGF 0090  | Install Cabinets, Water Heaters , Final Fix   | 2 19-Nov-13   | 20-Nov-13   |                 | Instal Cabines, Water Heaters , Final Fix  |
| Fire Fighting Sys   | tem   | 107 22-Jul-13   | 23-Nov-13   |                 | 23-Nol-13, Fire Fighting System  |
| MSMBGF0055  | Piping Works  | 10 22-30-13   | 01-Aug-13   |                 | Provide a Provide a Provide a Color  |
| Heating System  | This all File Extinguishers, File Hose Cabines  | 59 24-Aup-13  | 30-Oct-13   |                 | 30-Oct-13. Heating System  |
| MSM BGF 0064  | Piping Works  | 15 24-Aug-13  | 09-Sep-13   |                 | Piping Works   |
| MSM BGF 0070  | Install Radiators, cabinets, pumps and tanks,   | Bollers 5 26-Oct-13   | 30-Oct-13   |                 | D Instal Radiators, gabinels, pumps and tanks, Bol   |
| HVAC System   | Durt Works  | 100 03-Aug-13   | 25-Nov-13   |                 | 7, 25-Nov-13, HVAC(System  |
| MSMBGF0080  | Install Fans, difussers & Frills  | 2 26-00-13  | 27-Oct-13   |                 | I Install Fans.difussers & Enlis   |
| MSMBGF0014  | Install Air Condition unit for Computer Rooms   | 2 25-Nov-13   | 26-Nov-13   |                 | I Install Air Condition unit for Computer Room   |
| LPG System  |   | 88 14-Aug-13  | 24-Nov-13   |                 | 24-Nov-13, LPG System  |
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| Actal Vok<br>Remaining Work + Actal<br>Most EProposo<br>Actal Vok<br>Remaining Work + Actal<br>Most EProposo<br>Demession Work EProposo<br>Demession Work Epistem<br>Most EProposo<br>Prior Flighting Spatient<br>Most EProposo<br>Prior Flighting Spatient<br>Most Eproposo  | CPG Cytinkes     Peter Fix     Peter Fix     Check Rewarding Vorks     Check Rewarding Vorks     Check Reward     Check  | 1 22400-0<br>1972/544001<br>2 7544040<br>2 7544000<br>2 75440000<br>2 754400000000000000000000000000000000000   | Press         Press           34-loc-13         34-loc-13           13-loc-13         35-loc-13           35-loc-13         35-loc-13           15-loc-13         15-loc-13           21-loc-13         21-loc-13           21-loc-13         21-loc-13           21-loc-13         22-loc-13           35-loc-13         35-loc-13   |                 | Data Data: (1-5, res Fight State)<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1-201<br>1- |
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| 1999/0701   | LPG Cylenders LPG Cylenders LPG Cylenders LPG Text Cellod Remaining Work  Cellod Remaining Work  Cellod Remaining Work Result Proc Enders, sandary Roures Plags Works Result Froe Enders, Water Heaters , Prev Hose Cellorets Plags Works Result Froe Enders, New Heaters Plags Works Result Froe Enders, Rese Heas Cellorets Plags Works Result Froe Enders, Rese Heas Cellorets Delayed Works Del Works Del Works   | 1 22450-0<br>1 272540-0<br>1 272540-0<br>2 7264-0<br>2  | Frage:size         Frage:s   |                 | Transport of the constraint of   |
| Alguno 2014<br>Parking Status<br>Design Status<br>Alguno 2014<br>Alguno 2014  | Or Opholes     Opholes    | 1         22400-0           112         22400-0           122         22400-0           2         2440-0   | SAUGURI 3           SAUGURI 3 <td< td=""><td></td><td>Data Date: 1+New-12<br/>TASK fiber: All Architectures<br/>Market Area (Mark) Area (M</td></td<>   |                 | Data Date: 1+New-12<br>TASK fiber: All Architectures<br>Market Area (Mark) Area (M   |
| 1999/0701<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702<br>1997/0702  | LPG Cyteken     LPG Cyteken     Terrar Terrar Statements     Terrar Terrar Statements     Terrar Statemen | 1 22400-0<br>1 2752-004<br>2 2324-01<br>2 2324-01<br>2 2324-01<br>2 2324-01<br>2 234-01<br>2 234-01<br>2 234-01<br>2 234-01<br>2 234-01<br>2 2450-01<br>2 2450-010  | Fragment         Fragment           3 of 7         Fragment           Fragment         Fragment           7 - 200,000         Fragmen   |                 | The property of the control of the control of the property of the control of the property of the control of the control of the property of the control of th   |
| Alexa Ford<br>Delaya State<br>Delaya State<br>Delaya State<br>Delaya State<br>National State<br>Delaya State<br>Delay   | Or Ophieden     Ophi | 1         23450-0           112         23440-0           12         23440-0           2         23440-0           2         23440-0           2         23440-0           2         23440-0           2         23440-0           2         23440-0           2         2440-0           2         2440-0           2         2440-0           2         2440-0           2         2440-0           2         2440-0           2         2440-0           3         24540-0           4         4440-0           4         4440-0           3         24540-0           4         4440-0           4         4440-0           4         4440-0           4         4440-0           3         24540-0           4         4440-0           4         4440-0           4         4440-0           4         4440-0           4         4440-0           4         4440-0           4         4440-0           4         4440-  | 344pp:13<br>94Cpc:13<br>95Npc:13<br>95Npc:13<br>30-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:13<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-Jpc:14<br>10-J  |                 | Data Date: 19-Nor+12<br>TASK Birth All Architekting<br>Market All Architekti  |
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 | Deg Optinders     Deg Optinders     Perg Pa Critical Reading Work     Second Pa Reading Work     Water Heaters , Frei Freis Paring Work     Water Heaters , Frei Freis     Water Heaters , Frei Freis     Water Heaters , Frei Freis     Water Heaters , Freis   | 1         22-200-0           157         27-20-0           157         27-20-0           2         22-20-0           2         22-20-0           2         20-0   | 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  |                 | Das Date: 19-Nov-12<br>TASK filter: All Activities<br>Task filter: All Activit   |
| Acta Ho<br>Desay State<br>Acta Ho<br>Acta Ho<br>Ac | Pog Up Ophies     Pog Para     Pog Para | 1         3248e-3           11         3248e-3           12         324a-10           2         324a-10           2         324a-10           2         324a-10           2         324a-10           2         344a-10           3         344a-10           3 <td>Jangerold         T           Jangerold         T           Jangerol</td> <td></td> <td>Data Berri 19-Ver-12<br/>TASK BERRI 19-VER-12</td>   | Jangerold         T           Jangerol  |                 | Data Berri 19-Ver-12<br>TASK BERRI 19-VER-12   |
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| Adda Fibe<br>Adda Fibe  | O     O | 1         22 kms 0           10         22 kms 0           12         28 kms 0           2         28 kms 0           3         38 kms 0           3         38 kms 0           3         38 kms 0           3         38 kms 0           4         38 kms 0           4         38 kms 0           5         38 kms 0           6         38 kms 0           7         38 kms 0   | 2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-001<br>2004-   |                 | Introduced by the second sec  |
| Actor Via<br>Actor Via  | CPC Optimis     Prof Pix     Prof Pix   | 1         2248e-0           11         2248e-0           12         234a40           2         234a40           2         234a40           2         234a40           2         234a40           2         244a40           3         244a40           4         144a90           4         144a90           2         244a40           3         244a40           3         244a40           4         144a90           4         144a40           5         244a40           6         244a40           7         244a40  | 20000000         20000000           200000000         20000000           30         0         7           2000000000000000000000000000000000000   |                 | IPUT Operating         IPUT Op   |
| Addam Telephone Control of Contro  | O Cycleders     O Cyclede | 1         22 kms 0           1         22 kms 0           12         28 kms 0           2         28 kms 0           3         3 kms 0           4         3 kms 0   | 2006-001<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2007<br>2007<br>2007<br>2007<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-  |                 | Image: Second   |
|   | CPC Optimies     Prof Pix     Prof Pix  | 1         2248x-0           1         2248x-0           1         2248x-0           2         2248x-0           2         2248x-0           2         248x-0           2         248x-0           2         248x-0           2         1648x-0           3         1648x-0           4         1648x-0           4         1648x-0           5         1648x-0           6         1648x-0           7         1648x-0           8         1648x-0           10         1648x-0           11  | 2000001         2000010           2000010         2000010           30 of 7         1           2000010         1   |                 | Interface         Interface <t< td=""></t<>  |
| Adda Field States<br>Adda Field St  | Pag Par Page     Page     Page Page     Pag | 1         22 Johns 0           11         22 Johns 0           12         23 Johns 0           2         24 Johns 0           3         24 Johns 0 </td <td>2006-001<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2007<br/>2007<br/>2007<br/>2007<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-</td> <td></td> <td>Image: Second Second</td>   | 2006-001<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2007<br>2007<br>2007<br>2007<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-  |                 | Image: Second   |
|   | CPC Option     Prof Pa     Prof Pa     Prof Pa     Prof Pa     Control Research Partner     Control Research     Contro | 1           | 2000001         2000010           2000010         2000010           30         7  |                 | Interface         Interface <t< td=""></t<>  |
| Adda Hild<br>Decay Service<br>Adda Hild<br>Decay Service<br>Adda Hild<br>Adda Hil   |   | 1         22 Januari           1         12 Januari           1         12 Januari           1         2 Januari           2         2 Januari           3         2 Januari           3         3 Januari           3 <td>2006-001<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>20</td> <td></td> <td>Image: Second Second</td>   | 2006-001<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>20  |                 | Image: Second   |
|   | CPC Option     Prof Pa     Prof Pa     Prof Pa     Prof Pa     CPC Option     Prof Pa     Prof Pa     CPC Option     Prof Pa     CPC Option     Prof Pa     CPC Option     CPCCPC     CPC Option     CPC Option     CPCCPC     CPCCPC     CPCCPCP | 1           | Jakeyo J           Jakeyo J           Solari J           Solari J           Jakeyo J <t< td=""><td></td><td>Interface         Interface         <t< td=""></t<></td></t<>   |                 | Interface         Interface <t< td=""></t<>  |
| Address of the second s  |   | 1         22 kms 0           1         22 kms 0           1         22 kms 0           2         24 kms 0           3         34 kms 0           3         34 kms 0           3         34 kms 0           3         34 kms 0           4         34 kms 0           4         34 kms 0           4         34 kms 0           4         4 kms 0 <td>2006-001<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>2006-01<br/>20</td> <td></td> <td>Image: Second Second</td>   | 2006-001<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>2006-01<br>20  |                 | Image: Second   |
|   |   | 1           | Jakeyo         Jakeyo           Jakeyo         Jakeyo           Solari         Jakeyo           Solari         Jakeyo           Jakeyo  |                 | Image: Shore-12           TASK filter: All Activities           Image: Shore-12           TASK filter: All Activities           Image: Shore-12           TASK filter: All Activities           Image: Shore-12           Image: Shore-12           TASK filter: All Activities           Image: Shore-12           Image: Shore-12 <td< td=""></td<>  |
| Adda Field<br>Adda F  | VeC Option           Page Option           Page Name           Control Resulting Wata           Second Page           Page Wata           Page Wata           Second Page           Sec   | 1         22 km 0           1         12 km 0           1         12 km 0           1         12 km 0           1         12 km 0           2         2 km 0           3         8 km 0           4         14  | Jackson J         Image Stress St  |                 | Image: Second   |
|   |   | 1           | Jacom         Participant           Jacom         Participant           Solution         Participant           Jacom         Participant           Participant         Participant           Participant         Participant           Partitipant         Participant   |                 | Interface         Interface <t< td=""></t<>  |
| Adda Field<br>Adda F  |   | 1         22 km 0           1         22 km 0           1         22 km 0           1         22 km 0           2         2 km 0           3         3 km 0           4         5 km 0           2         2 km 0           3         3 km 0           4         3 km 0           5         3 km 0  | Jackson J         Image Stress St  |                 | Image: Second   |
|   |   | 1         12 kms 0           1         14 kms 0 </td <td>Jakeyo J           Jakeyo J           Solari J           Solari J           Jakeyo J           John J</td> <td></td> <td>Image: Source is a second se</td>   | Jakeyo J           Jakeyo J           Solari J           Solari J           Jakeyo J           John J  |                 | Image: Source is a second se  |
| Adda Field<br>Adda F  |   | 1         2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -   | Jackey 3         I           Jack 2000 1         I           Stan 2         I           Stan 3         I           Stan 3         I           Stan 3         I           Stan 3         I   |                 | Image: Second   |
|   |   | 1         24-base 3           19         78-base 3           1         28-base 3           2         28-base 3           3         28-base 3           4         48-base 3           5         28-base 3           6         28-base 3           6         28-base 3           2         28-base 3           3         28-base 3           4         28-base 3           5  | Jacque 1         Jacque 1           Jacque 1         Jacque 1           Solari 1         Jacque 1           Solari 1         Jacque 1           Jacque 1         Jacque 1<  |                 | Image: Non-12         Image: N   |
| Address of the second s  |   | 1         24.50x 0           1         24.50x 0           12         24.50x 0           12         24.50x 0           2         24.50x 0           3         24.50x 0           4         14.50x 0           5         14.50x 0           6         14.50x 0           7         14.50x 0           7         14.50x 0   | Jackson J         Jackson J           Jackson J         Jackson J           Stan J J         Jackson J   |                 | Image: Second   |
|   |   | 1         24-base 3           19         78-base 3           2         28-base 3           3         28-base 3           4         48-base 3           5         28-base 3           6         28-base 3           2         28-base 3           3         28-base 3           4         28-base 3           4         28-base 3           5  | Jacque 10         Jacque 10           Jacque 10         Jacque 10           Solari 10         Jacque 10           Jacque 10         Jacque 10   |                 | Image: Source is a second se  |

|                        | Activity Name                              | Duration | OWEL       | Finish      | No | Dec    | Jan | Feb | Mar    | Ann  | May Jun Jul Aug Sen Oct Nov Dec Jan F   | ab Mar Aor M   |
|------------------------|--|----------|------------|-------------|----|--------|-----|-----|--------|------|---|--|
| MSMBGF00720            | Install Steel Doors                        |          | 20-Oct-13  | 24-Oct-13   |    | - code | -   |     | - mail | -    | 0 Install Steel Doors   |  |
| MSMBGE00710            | Instal Aluminum Windows                    | ,        | 23-Oct-13  | 30-Oct-13   |    |        |     |     |        |      | EX Jostali Alumoum Win  | dovies   |
| MSMBGE0050             | Instal Aluminum Doors                      |          | 10-Nov-13  | 14-Nov-13   | -  |        |     |     |        |      | 0 Iristal Aluminum (  | loors  |
| Painting Works         |  | 141      | 01-1-13    | 11-Dec-13   |    |        |     |     |        |      | 11,000,13   | Painting Works   |
| MSNPGE00520            | Ekri & Second Contr                        | 14       | 01-14-12   | 21-14-12    |    |        |     |     |        |      | Elect & Second Courts   | and a start of the |
| MEMPORPHICA            | Find Cost                                  |          | 01.0+0     | 11.000-13   |    |        | ÷   | ÷   | h      | ÷    |   |  |
| First Rear             | Pinal Coat                                 | 157      | 10-1-0-13  | 12.000-13   |    |        |     |     |        |      |   | Ends Elsen   |
| Plasteries Works       |  |          | 10. 10. 12 | 20. bil 12  |    |        |     |     |        |      |   |  |
| MEMBEEDO360            | Guide & Sclarb Planter                     |          | 10-kin-12  | 23-Jun-13   |    |        |     |     |        | 1    | Cutte & Solarb Diagtor  |  |
| MONIO FOCIO            | Development Prese                          |          | 100 Aug 40 | 45. 54.45   |    |        |     |     |        |      |   |  |
| MSMBFF003/0            | Rough Layer                                | 1        | 29-Jun-13  | 15-JUE-13   |    | ··     | Ļ   | ÷i  | Ļ      | ÷    | Hough Layer   |  |
| Mambe Pooleou          | Shoder Cayer                               | 14       | 10-30 - 13 | 20-30-13    | _  |        |     |     |        |      | andon cajar   |  |
| Tilling Works          | Malle Theo                                 | 65       | 17-Aug-13  | 20-NOV-13   |    |        | 1   |     |        |      | C hard the second | Works  |
| MSMBFF00470            | wals ting                                  |          | 17-Aug-13  | 22-Aug-13   | _  |        |     |     |        |      | U wais ning   |  |
| MSMBFF00560            | Terrazo tiles                              | 12       | 30-Sep-13  | 13-Oct-13   | _  |        |     |     |        |      | Terrazo ties  |  |
| MSMBFF00570            | Local Ceramic Tiles                        | 3        | 13-001-13  | 15-Oct-13   |    |        | į   | į   | Ļ      | į    | Local Céramic Tiles   |  |
| MSMBFF00580            | Granite Ceramic Tiles                      | 4        | 14-Oct-13  | 17-Oct-13   |    |        |     |     |        |      | Granite: Cerarbic Tiles   |  |
| MSMBF F00590           | Local Marble For Floors & Sills            |          | 16-Oct-13  | 21-Oct-13   |    |        |     |     |        |      | Local Marble For Ridors   | & Bills  |
| MSMBFF00600            | Stair Tiles                                | 2        | 21-001-13  | 23-Oct-13   |    |        |     |     |        |      | Stair Tiles   |  |
| MSMBFF0010             | Anti statisos PVC Tiles                    | 3        | 18-Nov-13  | 20-Nov-13   |    |        |     |     |        |      | Anti statiscs FVC   | Ties   |
| Carpentry Works        |  | 27       | 03-Nov-13  | 03-Dec-13   |    |        | l   |     | l      | I    | 03-Dec-13 C   | arpentry Works   |
| MSMBFF0020             | Install Fix cabinets for the Teacher Rooms | 3        | 03-Nov-13  | 05-Nov-13   |    |        |     |     |        |      | Install Fix pables f  | or the Teacher Roo   |
| MSMBFF00120            | Install Fix cabinets for the Classrooms    | 6        | 04-Nov-13  | 09-Nov-13   |    |        |     |     |        |      | Install Fix cabinets  | for the Classrooms   |
| MSMBFF00140            | Wooden Door Fixing                         | 10       | 06-Nov-13  | 17-Nov-13   |    |        |     |     |        |      | Wooden Door Fly   | ing  |
| MSMBFF00150            | Chalkboard, display Boards Fixing          | 7        | 18-Nov-13  | 25-Nov-13   |    |        |     |     |        |      | Chalipoard di   | splay Boards Fixing  |
| MSMBFF00160            | Install Clothes Hangers                    | 2        | 26-Nov-13  | 27-Nov-13   |    |        |     |     |        |      | I Instal Clothes  | Hangers  |
| MSMBFF00170            | Istall MDF protection boards               | 4        | 28-Nov-13  | 02-Dec-13   |    |        | †   | †   | †      | †    | 0 Istat MDF pro   | lection boards   |
| MSMBFF00180            | Install White Boards for Computer room     | 1        | 03-Dec-13  | 03-Dec-13   |    |        |     |     |        |      | I Install White I   | loards for Computer  |
| Steel & Aluminum Works |  | 11       | 24-Oct-13  | 05-Nov-13   |    |        |     |     |        |      | TV 05-Nov-13. Steel&  | Aluminum Works   |
| MSMBFF00610            | Install steel Buistradies                  |          | 24-0:13    | 29-Oct-13   |    |        |     |     |        |      | Instal steel Buistrate  |  |
| MSMBFF00620            | Install Aluminum Windows                   |          | 26-Oct-13  | 02-Nov-13   |    |        |     |     |        |      | 📕 Install Aluminum Wi   | dows   |
| MSMBEE0030             | Install Aluminum Doors                     |          | 03-Nov-13  | 05-Nov-13   |    |        | ÷   | ÷   | ķ      | ÷    | 1 Instal Auminum Dr.  | ord  |
| Painting Works         |  | 12       | 27-hik13   | 12-Dec-13   |    |        |     |     |        |      | 12 Dec. 13  | Painting Works   |
| MSMBERDOMA             | Ekst & Second Coats                        |          | 27-1-1-13  | 15-Aug.13   |    |        |     |     |        |      | Exet & Record Coate   |  |
| MSMBEE00130            | Final Cost                                 |          | 05-Dec-13  | 12-Dec-13   |    |        |     |     |        |      | Eleal Cost  |  |
| Padina Works           |  |          | 12.10.12   | 01-10-12    |    |        |     |     |        |      | T OL ALLIZ Porton Works   |  |
| MSMBBE0010             | Plustrene loculation                       |          | 12- Jun-12 | 15- hup-12  |    |        | ÷   | ÷   | ÷      | ÷    | 8 Bustan Incipies   | -++  |
| MEMOREO COTO           | Form Consula                               |          | 12-34 PT3  | 20. http:// | -  |        |     |     |        |      | E Frank Country   |  |
| MSMBRF0000             | Fige Approache finish with steel flashing  |          | 20-Jun-13  | 29-301-13   |    |        |     |     |        |      | D End Assessments thirth with stard fasther   |  |
| Mamber Out ou          | Phe Aggregate this with steel lasting      |          | 30-301-13  | de-due ta   |    |        |     |     |        |      | Print Aggregate initial wer seen itasing  |  |
| External Elevations    |  |          | 10-3011-13 | 16-AMB-13   |    |        |     |     |        |      | <ul> <li>Tp-Aug-13, External devalors</li> </ul>  |  |
| Plastering Works       | Record Records                             |          | 10-3011-13 | 23-301-13   |    |        | Ļ   | Ļ   | Ļ      | ÷    | co-Jun 13, Hastering Works  |  |
| MSMBELV20              | Ground Hoor Hatering                       | 15       | 10-Jun-13  | 26-Jun-13   | _  |        |     |     |        |      | Ground Hoor Hadering  |  |
| MSMBELV30              | First Floor Plastering                     | 15       | z/-Jun-13  | 14-Jul-13   |    |        |     |     |        | 1    | First Floer Plastering  |  |
| MSMBELV40              | Parapets Plastering                        |          | 15-Jul-13  | 23-JUI-13   |    |        |     |     |        |      | Parapets Plastering:  |  |
| Aluminum & Steel Works |  | 15       | 30-Jul-13  | 15-Aug-13   |    |        | 1   |     |        | 1    | 15-Aug-13, Aluminum & Steel Works   |  |
| MSMBELV10              | Install Sun Breaker                        | 15       | 30-Jul-13  | 15-Aug-13   |    |        | ļ   | į   | L      | ļ    | Inistall Sun Breaker  | -  |
| External Works         |  | 183      | 11-May-13  | 08-Dec-13   |    |        | 1   |     |        |      | • 08-Dec-13, F  | xternal Works  |
| Boundary Walls & Yards |  | 183      | 11-May-13  | 08-Dec-13   |    |        |     |     |        |      | 08-Dec-12, F  | oundary Walls & Ya   |
| Boundary Walls         |  | 147      | 11-May-13  | 28-Oct-13   |    |        |     |     |        |      | 28-Oct-13, Boundary   | Walls  |
| Excavtion Works        |  | 15       | 11-May-13  | 27-May-13   |    |        |     |     |        | 1    | 27-May-13, Excevtion Works  |  |
| MSEXBW10               | General Excavation                         | 8        | 11-May-13  | 19-May-13   |    |        | l   | L   | L      | I    | General Excavation  |  |
| MSEXBW20               | Excavation for Foundations                 | 7        | 20-May-13  | 27-May-13   | 1  |        |     | 1   |        |      | Excavation for Foundations  |  |
| Foundation Works       |  | 35       | 28-May-13  | 07-Jul-13   |    |        |     |     |        |      | V 07-Jul-13, Foundation Works   |  |
| MSEXBW30               | Blinding Concrete                          |          | 28-May-13  | 02-Jun-13   |    |        |     |     |        | 1    | Blinding Concrete   | 1 1 1  |
| MSEXBW40               | Foundation Works                           | 30       | 03-Jun-13  | 07-Jul-13   |    |        |     |     |        |      | Foundation Works  |  |
| Walls & Column Works   |  | 97       | 08-Jul-13  | 28-Oct-13   |    |        |     |     |        |      | 28-Oct-13, Walls & C  | alumn Works  |
|                        | Densible West                              |          | Dent       | - 17        |    |        |     |     | -      | Data | hter 10.Nov.12  |  |



### 2.3. Baseline Cash Flow

Based on the baseline schedule, the S-curve of estimated progress and costs across the life of the project is developed as presented in figure 3. This curve is developed by constructing the bar chart for all tasks of the project, assigning costs to each task, and smoothly connecting the projected amounts of expenditures over time. The obtained is the BCWS line.



Figure3. Baseline Cash Flow

The figure shows the total monthly and cumulative monthly expenditures across the life of the educational school project. The S-curve provides a graphical presentation of the cumulative expenditures over time. At the project level, a Contractor's net cash flow is the difference between the project's expenses and income. The flow of money from the owner to the contractor is in the form of progress payments. Estimates of work completed are made by the contractor periodically and are verified by the owner's representative. Depending on the type of contract, the estimates are based on evaluations of the percentage of total contract completion or actual field measurements of quantities placed. The owner retains 10% of all contractors' interim payments submitted until one-half of the contract value has been built and approved as an incentive for the contractor to complete the contract. The retention will be deducted from the progress payments and eventually paid to the contractor on substantial completion of the contract. The progress payments is billed at the end of the month, and the owner will transfer the billed amount minus any retention to the contractor's account 30 days later. Because of the delay in payment of billings by the owner and the retention withheld, the revenue profile lags behind the expense S-curve. The revenue profile has a stair-step appearance because the progress payments are transferred in discrete amounts based on the contractor's payments. The negative area below x axis in Figure 4 and the area between the income and expense curves in figure 5 indicate the need of the contractor to finance part of the construction until such time as he is reimbursed by the owner. This difference between income and expense makes it necessary for the contractor to obtain temporary financing. Usually, a bank

extends a line of credit against which the contractor can draw to buy materials, make payments, and pay other expenses while waiting for reimbursement. Interest is charged by the bank on the amount of the outstanding overdraft. It is, of course, good policy to try to minimize the amount of the overdraft and, therefore, the interest charges. The amount of the overdraft is influenced by a number of factors, including the amount of mark up or profit the contractor has in his bid, project schedule, advanced payment, retention amount and its payback time, the delay between billing and payment by the owner and any additional work the contractor incurs due to change orders. To determine how much credit must be made available at the bank, the contractor needs to know the maximum required overdraft and when will be needed during the life of the project. The calculations and figures for expenses and income and the cumulative net cash flow for the baseline of this case study are presented in the following tables and figures:

#### Table1. Baseline Value and Expenses

|                |           | Baseli     | ne Cash Flow |          |            |  |
|----------------|-----------|------------|--------------|----------|------------|--|
| Month          |           | Value      | Expenses     |          |            |  |
|                | Monthly   | Cumulative | Percentage   | Monthly  | Cumulative |  |
| November,2012  | 8404.07   | 8404.07    | 0.91%        | 9856     | 9856       |  |
| December,2012  | 35883.06  | 44287.13   | 4.78%        | 21144.95 | 31000.95   |  |
| January,2013   | 58377.59  | 102664.72  | 11.08%       | 47971.91 | 78972.86   |  |
| February,2013  | 17746.1   | 120410.82  | 13.00%       | 47775.37 | 126748.23  |  |
| March,2013     | 70522.17  | 190932.99  | 20.61%       | 20,116   | 146863.84  |  |
| April,2013     | 77192.09  | 268125.08  | 28.95%       | 86288.4  | 233152.24  |  |
| May,2013       | 85008.93  | 353134.01  | 38.13%       | 73920.8  | 307073.04  |  |
| June,2013      | 112317.04 | 465451.05  | 50.25%       | 50966.22 | 358039.26  |  |
| July,2013      | 80231.32  | 545682.37  | 58.92%       | 71631.89 | 429671.15  |  |
| August,2013    | 86975.08  | 632657.45  | 68.31%       | 56988.42 | 486659.57  |  |
| September,2013 | 51317.8   | 683975.25  | 73.85%       | 39475.23 | 526134.8   |  |
| October,2013   | 118091.6  | 802066.85  | 86.60%       | 27014.74 | 553149.54  |  |
| November,2013  | 108335.31 | 910402.16  | 98.29%       | 78785.23 | 631934.77  |  |
| December,2013  | 15793.68  | 926195.84  | 100.00%      | 79136.22 | 713170.79  |  |
| January,2014   |           | 926195.84  | 100.00%      |          | 713170.79  |  |

 Table 2. Baseline Cash Flow Calculations

|                          |          | Baseline Cash Flow Calculations |            |            |            |            |            |            |            |            |            |            |            |            |            |
|--------------------------|----------|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                          | Nov,2012 | Dec,2012                        | Jan, 2013  | Feb,2013   | March,2013 | April,2013 | May,2013   | June,2013  | July,2013  | Aug.2013   | Sep,2013   | Oct,2013   | Nov,2013   | Dec,2013   | Jan,2014   |
| Cumulative Value         | 8,404.07 | 44,287.07                       | 102,664.72 | 120,410.82 | 190,932.99 | 268,125.08 | 353,134.00 | 465,451.04 | 545,682.36 | 632,657.44 | 683,975.24 | 802,066.84 | 910,402.16 | 926,195.84 |            |
| Retention                | 840.407  | 4428.707                        | 10266.472  | 12041.082  | 19093.299  | 26812.508  | 35313.4    | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     |            |
| Cumulative Value less    |          |                                 |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Retention                | 7,563.66 | 39,858.36                       | 92,398.25  | 108,369.74 | 171,839.69 | 241,312.57 | 317,820.60 | 419,141.25 | 499,372.57 | 586,347.65 | 637,665.45 | 755,757.05 | 864,092.37 | 879,886.05 |            |
| Cumulative Monies        |          |                                 |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Received                 |          | 7,563.66                        | 39,858.36  | 92,398.25  | 108,369.74 | 171,839.69 | 241,312.57 | 317,820.60 | 419,141.25 | 499,372.57 | 586,347.65 | 637,665.45 | 755,757.05 | 864,092.37 | 879,886.05 |
| Release Retention        |          |                                 |            |            |            |            |            |            |            |            |            |            |            |            | 46309.792  |
| Cumulative Cash In       |          | 7,564                           | 39,858     | 92,398     | 108,370    | 171,840    | 241,313    | 317,821    | 419,141    | 499,373    | 586,348    | 637,665    | 755,757    | 864,092    | 926,195.84 |
| Cumulative Cash Out      | 9,856    | 31,001                          | 78,973     | 126,748    | 146,872    | 233,152    | 307,073    | 358,039    | 429,671    | 485,660    | 526,135    | 553,150    | 631,995    | 713,171    | 713,171    |
| Cumulative Net Cash Flow | -9,856   | -23,437                         | -39,114    | -34,350    | -38,502    | -61,313    | -65,760    | -40,219    | -10,530    | 12,713     | 60,213     | 84,516     | 123,822    | 150,922    | 213,025    |



Figure4. Baseline Cumulative Net Cash Flow





As shown in table 2, cash flow calculations are performed showing the project expenses and income. The first six rows are for income, the seventh row for expenses and the last row for net cash flow. As shown, after summing up the costs it became direct expenses to the contractor as there is no delay in paying them. The expected value of works is then added up to from the project revenue. The retention is subtracted from the revenue and is paid back to the contractor with the last payment as shown in row 5. Then, the revenue is delayed by one period to form the contractor income. The calculations in the last row present the net cash flow which is the difference between the project income and project expenses. As seen from Figure 4, the maximum overdraft money (maximum cash) was 65,760 JD and was needed on May, 2013. Thus shows the importance of studying the contractor net cash flow. Accordingly, the contractor can made his arrangements to secure the availability of this fund on the specified time. One of the methods to determine the amount of interest to be charged during a contract is to calculate the negative area on the cumulative net cash flow curve. The larger this area, the more money to be financed and the more interest charges are expected to cost the contractor. Figure 5 shows the baseline expenses and income curves. These figures is used to determine project profitability indicators, to analyze cash availability to perform any additional works due to change orders and to determine finance cost due to interest charges the contractor incurs. Table 3 presents the baseline project profitability indicators and interest charges [20].

| Interest Charges                        | 2937.446 JD                  |
|---|------------------------------|
| Profit                                  | 213,025 JD                   |
| Maximum Over Draft<br>Required and When | 65760 JD on May, 2013        |
| Payback Period                          | Within July and August, 2013 |

Table 3. Baseline Project Profitability Indicators and Interest Charges

2.4. **Change Orders Actual Scenarios** This section presents change order scenario, in order to analyse and quantify the possible impact of these change orders on contractor's cash flow in the educational school project. Each change order scenario is classified based on the possible impact on cash flow, project profitability indicators analysis and EVA is performed. Discussed change order scenario characteristics and the required data related to this change are presented on the table 4.

| Change Order Description                         | Extension area for the main building |
|--|--------------------------------------|
| Change Order Value                               | 74095 JD                             |
| % Increase in Contract Value due to change order | 8 %                                  |
| Timing of change order                           | 15 % (On December, 2012)             |

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| Extension of time issued due to change order | 30 days (Extremely Sufficient)                                   |
|--|--|
| Work Stoppage as a result of change order    | No Stoppage  |
| Type of change order work                    | Addition   |
| Change Order Cost                            | 64430 JD   |
| Change Order expenses period                 | December : 19546 JD<br>January : 28387 JD<br>February : 16497 JD |
| Earned Value period of change order          | April : 24698 JD<br>May: 24698 JD<br>June: 24698 JD              |
| Cash availability to perform change order    | Bank Loans (Credit)  |
| Owner's payment                              | No Delays  |

# 2.4.1 Classification of change order scenario

In order to classify the change order, the change order impact index (COII) is determined using the

integrated AHP-MAUT as per the developed classification impact index model as shown in table 4.5.

| Change Orders Scenarios: Scenario NO.1 |                          |                        |                         |                      |                      |                  |                        |  |  |  |
|--|--------------------------|------------------------|-------------------------|----------------------|----------------------|------------------|------------------------|--|--|--|
| АНР                                    |                          |                        |                         |                      | MAUT                 | AHP - MAUT       |                        |  |  |  |
| Main Factor                            | Main Factor<br>Weight W1 | Sub Factor             | Sub Factor<br>Weight W2 | Weight<br>W1 X W2    | Attribute            | Utility<br>Value | Weight * Utility Value |  |  |  |
| Project Fianancing                     | 0.44                     | Cash Availability      | 0.56                    | 0.246                | Bank Loans           | 4.05             | 0.998                  |  |  |  |
| Schemes                                | 0.44                     | Owner's Payments       | 0.44                    | 0.44 0.194 No Delays |                      | 1.12             | 0.217                  |  |  |  |
| Contract Type                          |                          | 0.3                    |                         | 0.300                | Unit Price           | 2.47             | 0.741                  |  |  |  |
|  |                          | Value of Change Order  | 0.3                     | 0.078                | 8%                   | 2.33             | 0.182                  |  |  |  |
| Characteristics and                    |                          | Timing of Change Order | 0.22                    | 0.057                | 15%                  | 1.95             | 0.112                  |  |  |  |
| Nature of Change                       | 0.26                     | Extension of Time      | 0.15                    | 0.039                | Extremely Sufficient | 1                | 0.039                  |  |  |  |
| Order                                  |                          | Work Stoppage          | 0.28                    | 0.073                | No Stoppage          | 1.35             | 0.098                  |  |  |  |
|  |                          | Type of Work 0.05      |                         | 0.013                | Addition             | 2.02             | 0.026                  |  |  |  |
|  | 2.41                     |                        |                         |                      |                      |                  |                        |  |  |  |

Based on the determined COII on table 4.10 and table 3.2 in chapter 3, the possible impact of change order is classified as presented in table 4.6.

 Table6. Change Order Scenario Classification

| COII Numerical<br>Value | COII<br>Linguistic | Interpretations                                      |
|-------------------------|--------------------|--|
| $\geq 2 < 3$            | Moderate           | The change order might affect the project cash flow  |
|                         | Impact             | negatively. However, before claiming, perform impact |
|                         |                    | analysis.  |

Based on the classification, impact analysis is recommended to be performed before claiming so that the contractor will be able to evaluate and quantify the possible impact of this change order on the project cash flow.

2.4.2 Impact Analysis based on Project Profitability Indicators of change order scenario The calculations, tables and figures for expenses and income and the cumulative net cash flow curves before and after the occurrence of change order scenario are presented as follows:

|                |          | Before     | Change Order |          |            |          |          | A          | fter Change Or | der      |          |            |
|----------------|----------|------------|--------------|----------|------------|----------|----------|------------|----------------|----------|----------|------------|
| Month          |          | Value      |              | Exp      | penses     |          |          | Value      |                |          | Expenses |            |
|                | Monthly  | Cumulative | Percentage   | Monthly  | Cumulative | Monthly  | C.O      | Cumulative | Percentage     | Monthly  | C.0      | Cumulative |
| November,2012  | 9754     | 9754       | 1.05%        | 8258     | 8258       | 9754     |          | 9754       | 0.98%          | 8258     |          | 8258       |
| December,2012  | 43678    | 53432      | 5.77%        | 33785    | 42043      | 43678    |          | 53432      | 5.34%          | 33785    | 19546    | 61589      |
| January,2013   | 54890.65 | 108322.65  | 11.70%       | 41739.34 | 83782.34   | 54890.65 |          | 108322.65  | 10.83%         | 41739.34 | 28387    | 131715.34  |
| February,2013  | 25899.78 | 134222.43  | 14.49%       | 44342.31 | 128124.65  | 25899.78 |          | 134222.43  | 13.42%         | 44342.31 | 16497    | 192554.65  |
| March,2013     | 40342.15 | 174564.58  | 18.85%       | 25109.99 | 153234.64  | 40342.15 | 24698.33 | 199262.91  | 19.92%         | 25109.99 |          | 217664.64  |
| April,2013     | 99566.68 | 274131.26  | 29.60%       | 72408.76 | 225643.4   | 99566.68 | 24698.33 | 323527.92  | 32.34%         | 72408.76 |          | 290073.4   |
| May,2013       | 68418.24 | 342549.5   | 36.98%       | 86589.28 | 312232.68  | 68418.24 | 24698.33 | 416644.49  | 41.65%         | 86589.28 |          | 376662.68  |
| June,2013      | 95993.5  | 438543     | 47.35%       | 56418.32 | 368651     | 95993.5  |          | 512637.99  | 51.25%         | 56418.32 |          | 433081     |
| July,2013      | 119580   | 558123     | 60.26%       | 65003    | 433654     | 119580   |          | 632217.99  | 63.20%         | 65003    |          | 498084     |
| August,2013    | 96785    | 654908     | 70.71%       | 59901    | 493555     | 96785    |          | 729002.99  | 72.88%         | 59901    |          | 557985     |
| September,2013 | 60448    | 715356     | 77.24%       | 43712    | 537267     | 60448    |          | 789450.99  | 78.92%         | 43712    |          | 601697     |
| October,2013   | 118973   | 834329     | 90.08%       | 37302    | 574569     | 118973   |          | 908423.99  | 90.82%         | 37302    |          | 638999     |
| November,2013  | 66241.26 | 900570.26  | 97.23%       | 69008.9  | 643577.9   | 60241.26 |          | 968665.25  | 96.84%         | 69008.9  |          | 708007.9   |
| December,2013  | 25625.58 | 926195.84  | 100.00%      | 71193.1  | 714771     | 20625.58 |          | 989290.83  | 98.90%         | 49954.1  |          | 757962     |
| January,2014   |          | 926195.84  |              |          | 714,771    | 11000    |          | 1000290.83 | 100.00%        | 49,917   |          | 807879     |
| February,2014  |          | 926195.84  |              |          | 714771     |          |          | 1000290.83 |                |          |          | 807879     |

### **Table7.** Value and Expenses Before and After Change Order Scenario

## 3. C.O : Change Order

### Table8. Before Change Order Scenario Cash Flow Calculations

|                          |          | Before Change Order Scenario 1 Cash Flow Calculations |            |            |            |            |            |            |            |            |            |            |            |            |            |
|--------------------------|----------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                          | Nov,2012 | Dec,2012  | Jan,2013   | Feb,2013   | March,2013 | April,2013 | May,2013   | June,2013  | July,2013  | Aug,2013   | Sep,2013   | Oct,2013   | Nov,2013   | Dec,2013   | Jan,2014   |
| Cumulative Value         | 9,754.00 | 53,432.00   | 108,322.65 | 134,222.43 | 174,564.58 | 274,131.26 | 342,549.50 | 438,543.00 | 558,123.00 | 654,908.00 | 715,356.00 | 834,329.00 | 900,570.26 | 926,195.84 |            |
| Retention                | 975.4    | 5343.2  | 10832.265  | 13422.243  | 17456.458  | 27413.126  | 34254.95   | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     | 46,310     |            |
| Cumulative Value less    |          |   |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Retention                | 8,778.60 | 48,088.80   | 97,490.39  | 120,800.19 | 157,108.12 | 246,718.13 | 308,294.55 | 392,233.21 | 511,813.21 | 608,598.21 | 669,046.21 | 788,019.21 | 854,260.47 | 879,886.05 |            |
| Cumulative Monies        |          |   |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Received                 |          | 8,778.60  | 48,088.80  | 97,490.39  | 120,800.19 | 157,108.12 | 246,718.13 | 308,294.55 | 392,233.21 | 511,813.21 | 608,598.21 | 669,046.21 | 788,019.21 | 854,260.47 | 879,886.05 |
| Release Retention        |          |   |            |            |            |            |            |            |            |            |            |            |            |            | 46309.792  |
| Cash In                  |          | 8,779   | 48,089     | 97,490     | 120,800    | 157,108    | 246,718    | 308,295    | 392,233    | 511,813    | 608,598    | 669,046    | 788,019    | 854,260    | 926,195.84 |
| Cumulative Cash Out      | 8,258    | 42,043  | 83,782     | 128,125    | 153,235    | 225,643    | 312,233    | 368,651    | 433,654    | 493,555    | 537,267    | 574,569    | 643,578    | 714,771    | 714,771    |
| Cumulative Net Cash Flow | -8,258   | -33,264   | -35,694    | -30,634    | -32,434    | -68,535    | -65,515    | -60,356    | -41,421    | 18,258     | 71,331     | 94,477     | 144,441    | 139,489    | 211,425    |

 Table9. After Change Order Scenario Cash Flow Calculations

|                          | After Change Order Scenario 1 Cash Flow Calculations |          |           |            |            |            |            |            |            |            |            |            |            |            |            |            |
|--------------------------|--|----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                          | Nov,2012   | Dec,2012 | Jan,2013  | Feb,2013   | March,2013 | April,2013 | May,2013   | June,2013  | July,2013  | Aug,2013   | Sep,2013   | Oct,2013   | Nov,2013   | Dec,2013   | Jan,2014   | Feb,2014   |
| Cumulative Value         | 9754   | 53432    | 108322.65 | 134222.43  | 199262.91  | 323527.92  | 416644.49  | 512637.99  | 632217.99  | 729002.99  | 789450.99  | 908423.99  | 968665.25  | 989290.83  | 1000290.83 |            |
| Retention                | 975.4  | 5343.2   | 10832.265 | 13422.243  | 19926.291  | 32352.792  | 41664.449  | 46309.792  | 46309.792  | 46309.792  | 46309.792  | 46309.792  | 46309.792  | 46309.792  | 46309.792  |            |
| Cumulative Value less    |  |          |           |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Retention                | 8778.6   | 48088.8  | 97490.385 | 120800.187 | 179336.619 | 291175.128 | 374980.041 | 466328.198 | 585908.198 | 682693.198 | 743141.198 | 862114.198 | 922355.458 | 942981.038 | 953981.038 |            |
| Cumulative Monies        |  |          |           |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Received                 |  | 8778.6   | 48088.8   | 97490.385  | 120800.187 | 179336.619 | 291175.128 | 374980.041 | 466328.198 | 585908.198 | 682693.198 | 743141.198 | 862114.198 | 922355.458 | 942981.038 | 953981.038 |
| Release Retention        |  |          |           |            |            |            |            |            |            |            |            |            |            |            |            | 46309.792  |
| Cash In                  |  | 8778.6   | 48088.8   | 97490.385  | 120800.187 | 179336.619 | 291175.128 | 374980.041 | 466328.198 | 585908.198 | 682693.198 | 743141.198 | 862114.198 | 922355.458 | 942981.038 | 1000290.83 |
| Cumulative Cash Out      | 8258   | 61589    | 131715.34 | 192554.65  | 217664.64  | 290073.4   | 376662.68  | 433081     | 498084     | 557985     | 601697     | 638999     | 708007.9   | 757962     | 807879     | 807879     |
| Cumulative Net Cash Flow | -8,258   | -52,810  | -83,627   | -95,064    | -96,864    | -110,737   | -85,488    | -58,101    | -31,756    | 27,923     | 80,996     | 104,142    | 154,106    | 164,393    | 135,102    | 192,412    |



Figure6. Before Change Order Scenario Cumulative Net Cash Flow



Figure7. After Change Order ScenarioCumulative Net Cash Flow



Figure8. Before Change Order Scenario Expense and Income Curve





In order to investigate cash availability to perform change order, figure 5 shows that sufficient cash available on December, 2012 isn't and consequently the contractor will need to borrow money to perform the change order work and invariably have to pay interest on these borrowings affecting the project cash flow. The negative cash flow area will be needed to calculate the contractor cost of borrowing of the overdraft money. Figure 6 shows that the negative area become larger than figure 7 due to change order and consequently interest charge will increase. The following table presents the project profitability indicators and interest charges before and after the occurrence of change order:

|                          | Before Change Order          | After Change Order           |  |  |  |
|--------------------------|------------------------------|------------------------------|--|--|--|
| Interest Charges         | 3352.8 JD                    | 5635.4 JD                    |  |  |  |
| Profit                   | 211,425 JD                   | 192,412 JD                   |  |  |  |
| Maximum Over Draft       | 68535 JD on April, 2013      | 110737 JD on April, 2013     |  |  |  |
| <b>Required and When</b> | _                            | _                            |  |  |  |
| Payback Period           | Within July and August, 2013 | Within July and August, 2013 |  |  |  |

### Table10. Change Order Scenario Project Profitability Indicators and Interest Charges

As shown in table 10, the contractor will bear additional interest charges due to change order which represent the additional finance cost due to change order. Due to change order, the maximum overdraft required increased. Thus shows the importance of studying the contractor net cash flow. Accordingly, the contractor can made his arrangements to secure the availability of this fund on the specified time. The payback period remains the same and has not changed due to change order.

# 4. Earned Value Analysis (EVA) of change order scenario

The following table and figures present earned value analysis of change order scenario 1, BCWS, BCWP, ACWP, SPI and CPI values before and after change order are show in the following tables and figures:

|           | Before C  | Change Order  |   | After Change Order  |  |  |  |  |  |
|-----------|---|---|---|---|--|--|--|--|--|
| BCWS      | BCWP  | ACWP  | SPI   | CPI   | BCWS   | BCWP   | ACWP   | SPI  | CPI  |
| 8404.07   | 9754  | 8258  | 1.16  | 1.18  | 8404.07  | 9754   | 8258   | 1.16   | 1.18   |
| 44287.13  | 53432   | 42043   | 1.21  | 1.27  | 44287.13   | 53432  | 61589  | 1.21   | 0.87   |
| 102664.72 | 108322.65   | 83782.34  | 1.06  | 1.29  | 102664.72  | 108322.65  | 131715.34  | 1.06   | 0.82   |
| 120410.82 | 134222.43   | 128124.65   | 1.11  | 1.05  | 120410.82  | 134222.43  | 192554.65  | 1.11   | 0.70   |
| 190932.99 | 174564.58   | 153234.64   | 0.91  | 1.14  | 190,933  | 199262.91  | 217664.64  | 1.04   | 0.92   |
| 268125.08 | 274131.26   | 225643.4  | 1.02  | 1.21  | 268125.08  | 323527.92  | 290073.4   | 1.21   | 1.12   |
| 353134.01 | 342549.5  | 312232.68   | 0.97  | 1.10  | 353134.01  | 416644.49  | 376662.68  | 1.18   | 1.11   |
| 465451.05 | 438543  | 368651  | 0.94  | 1.19  | 465451.05  | 512637.99  | 433081   | 1.10   | 1.18   |
| 545682.37 | 558123  | 433654  | 1.02  | 1.29  | 545682.37  | 632217.99  | 498084   | 1.16   | 1.27   |
| 632657.45 | 654908  | 493555  | 1.04  | 1.33  | 632657.45  | 729002.99  | 557985   | 1.15   | 1.31   |
| 683975.25 | 715356  | 537267  | 1.05  | 1.33  | 683975.25  | 789450.99  | 601697   | 1.15   | 1.31   |
| 802066.85 | 834329  | 574569  | 1.04  | 1.45  | 802066.85  | 908423.99  | 638999   | 1.13   | 1.42   |
| 910402.16 | 900570.26   | 643577.9  | 0.99  | 1.40  | 910,402  | 968665.25  | 708007.9   | 1.06   | 1.37   |
| 926195.84 | 926195.84   | 714771  | 1.00  | 1.30  | 926375.84  | 989290.83  | 757962   | 1.07   | 1.31   |
| 926195.84 | 926195.84   | 714771  | 1.00  | 1.30  | 926,376  | 1000290.83   | 807879   | 1.08   | 1.24   |
| 926195.84 | 926195.84   | 714771  | 1.00  | 1.30  | 926,376  | 1000290.83   | 807879   | 1.08   | 1.24   |
|           | BCWS           8404.07           44287.13           102664.72           120410.82           190932.99           268125.08           353134.01           465451.05           545682.37           632657.45           683975.25           802066.85           910402.16           926195.84           926195.84           926195.84 | Before C           BCWS         BCWP           8404.07         9754           44287.13         53432           102664.72         108322.65           120410.82         134222.43           190932.99         174564.58           268125.08         274131.26           353134.01         342549.5           465451.05         438543           632657.45         654908           683975.25         715356           802066.85         834329           910402.16         900570.26           926195.84         926195.84           926195.84         926195.84 | Before Unage Order           BCWS         BCWP         ACWP           8404.07         9754         8258           44287.13         53432         42043           102664.72         108322.65         83782.34           120410.82         134222.43         128124.65           190932.99         174564.58         153234.64           268125.08         274131.26         225643.4           353134.01         342549.5         312232.68           465451.05         438543         368651           532657.45         654908         493555           632657.45         654908         493555           683975.25         715356         537267           910402.16         900570.26         64357.9           926195.84         926195.84         714771           926195.84         926195.84         714771 | Before Charge Order           BCWS         BCWP         ACWP         SPI           8404.07         9754         8258         1.16           44287.13         53432         42043         1.21           102664.72         108322.65         83782.34         1.06           120410.82         134222.43         128124.65         1.11           190932.99         174564.58         153234.64         0.91           268125.08         274131.26         225643.4         1.02           353134.01         342549.5         312232.68         0.97           465451.05         438543         368651         0.94           535134.01         342549.5         312232.68         0.97           465451.05         438543         368651         1.02           632657.45         654908         493555         1.04           683975.25         715356         537267         1.05           802066.85         834329         574569         1.04           910402.16         900570.26         64357.79         0.99           926195.84         926195.84         714771         1.00           926195.84         926195.84         714771 | Before Charge Order           BCWS         BCWP         ACWP         SPI         CPI           8404.07         9754         8258         1.16         1.18           44287.13         53432         42043         1.21         1.27           102664.72         108322.65         83782.34         1.06         1.29           120410.82         134222.43         128124.65         1.11         1.05           190932.99         174564.58         153234.64         0.91         1.14           268125.08         274131.26         225643.4         1.02         1.21           353134.01         342549.5         312232.68         0.97         1.10           465451.05         438543         368651         0.94         1.19           545682.37         558123         433654         1.02         1.29           632657.45         654908         493555         1.04         1.33           683975.25         715356         537267         1.05         1.33           802066.85         834329         574569         1.04         1.45           910402.16         900570.26         643577.9         0.99         1.40           926195.84 </td <td>Before University         Before University           BCWS         BCWP         ACWP         SPI         CPI         BCWS           8404.07         9754         8258         1.16         1.18         8404.07           44287.13         53432         42043         1.21         1.127         44287.13           102664.72         108322.65         83782.34         1.06         1.29         102664.72           120410.82         13422.43         128124.65         1.11         1.05         120410.82           190932.99         174564.58         153234.64         0.91         1.14         190,933           268125.08         274131.26         225643.4         1.02         1.121         268125.08           353134.01         342549.5         312232.68         0.97         1.10         353134.01           465451.05         438543         368651         0.94         1.19         465451.05           545682.37         558123         433654         1.02         1.29         545682.37           632657.45         654908         493555         1.04         1.33         632657.45           683975.25         715356         537267         1.05</td> <td>Before Charge Order         CPI         BCWS         BCWP         ACWP         SPI         CPI         BCWS         BCWP         ACWP           8404.07         9754         8258         1.16         1.18         8404.07         9754           44287.13         53432         42043         1.21         1.27         44287.13         53432           102664.72         108322.65         83782.34         1.06         1.29         102664.72         108322.65           120410.82         134222.43         128124.65         1.11         1.05         120410.82         134222.43           190932.99         174564.58         153234.64         0.91         1.14         190,933         199262.91           268125.08         274131.26         225643.4         1.02         1.21         26812.50         323527.92           353134.01         342549.5         312232.68         0.97         1.10         353134.01         416644.49           465451.05         438543         368651         0.94         1.19         465451.05         512637.95           632657.45         654908         493555         1.04         1.33         632657.45         72902.99           632657.45         654908</td> <td>Before Charge Order         CPI         BCWS         BCWP         ACWP           8404.07         9754         8258         1.16         1.18         8404.07         9754         8258           44287.13         53432         42043         1.21         1.27         44287.13         53432         61589           102664.72         108322.65         83782.34         1.06         1.29         102664.72         108322.65         131715.34           120410.82         134222.43         128124.65         1.11         1.05         12410.82         134222.43         192554.65           190932.99         174564.58         153234.64         0.91         1.14         190,933         199262.91         217664.64           268125.08         274131.26         225643.4         1.02         1.21         268125.08         323527.92         290073.4           353134.01         342549.5         312232.68         0.97         1.10         35313.40         16664.49         37662.68           456551.05         438543         368651         0.94         1.19         465451.05         532637.9         430881           632657.45         654908         493555         1.04         1.33         632657.45</td> <td>Before Under Under</td> | Before University         Before University           BCWS         BCWP         ACWP         SPI         CPI         BCWS           8404.07         9754         8258         1.16         1.18         8404.07           44287.13         53432         42043         1.21         1.127         44287.13           102664.72         108322.65         83782.34         1.06         1.29         102664.72           120410.82         13422.43         128124.65         1.11         1.05         120410.82           190932.99         174564.58         153234.64         0.91         1.14         190,933           268125.08         274131.26         225643.4         1.02         1.121         268125.08           353134.01         342549.5         312232.68         0.97         1.10         353134.01           465451.05         438543         368651         0.94         1.19         465451.05           545682.37         558123         433654         1.02         1.29         545682.37           632657.45         654908         493555         1.04         1.33         632657.45           683975.25         715356         537267         1.05 | Before Charge Order         CPI         BCWS         BCWP         ACWP         SPI         CPI         BCWS         BCWP         ACWP           8404.07         9754         8258         1.16         1.18         8404.07         9754           44287.13         53432         42043         1.21         1.27         44287.13         53432           102664.72         108322.65         83782.34         1.06         1.29         102664.72         108322.65           120410.82         134222.43         128124.65         1.11         1.05         120410.82         134222.43           190932.99         174564.58         153234.64         0.91         1.14         190,933         199262.91           268125.08         274131.26         225643.4         1.02         1.21         26812.50         323527.92           353134.01         342549.5         312232.68         0.97         1.10         353134.01         416644.49           465451.05         438543         368651         0.94         1.19         465451.05         512637.95           632657.45         654908         493555         1.04         1.33         632657.45         72902.99           632657.45         654908 | Before Charge Order         CPI         BCWS         BCWP         ACWP           8404.07         9754         8258         1.16         1.18         8404.07         9754         8258           44287.13         53432         42043         1.21         1.27         44287.13         53432         61589           102664.72         108322.65         83782.34         1.06         1.29         102664.72         108322.65         131715.34           120410.82         134222.43         128124.65         1.11         1.05         12410.82         134222.43         192554.65           190932.99         174564.58         153234.64         0.91         1.14         190,933         199262.91         217664.64           268125.08         274131.26         225643.4         1.02         1.21         268125.08         323527.92         290073.4           353134.01         342549.5         312232.68         0.97         1.10         35313.40         16664.49         37662.68           456551.05         438543         368651         0.94         1.19         465451.05         532637.9         430881           632657.45         654908         493555         1.04         1.33         632657.45 | Before Under |

Table11. BCWS, BCWP, ACWP, SPI and CPI for Change Order Scenario

**Before Change Order** 



Figure10. Before Change Order Scenario SPI and CPI



Figure11. After Change Order Scenario 1 SPI and CPI

Figure 10 and 11 shows earned value analysis before and after change order occurrence which reflect project performance status during change order and project period. Figure 10 shows that before change order the project status on change order period (December, January and February) was ahead of schedule and under budget while figure 11 shows that after change order the project status for the same period was ahead of schedule but became over budget [21]. This change in the project performance status is due to change order leading to cost overrun in the project. This situation leads to negative cash flows affecting the contractor's cash flow. Thus shows the importance of performing earned value analysis to evaluate and measure the impact of change orders on project performance in terms of cost and schedule.

### 5. Conclusion

In this research, it is showed a tremendous need for decision support tools for contractors to evaluate the possible impact of change orders on project cash flow. Moreover, this research is conducted to bridge the gap and to fulfil such need. The adopted methodology was implemented and investigated on real case study provided by reputable construction company in Jordan. The tested methodology showed tremendous matching with the company's impacts for the tested project and it was used by this company to investigate different scenarios which was able to provide the construction company with proactive tool by simulating the impacts of different scenarios related to different change orders.

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