A PC Sum is designed to cover the cost of specific items that may not yet have been chosen by the client, a perfect example is you will often see a PC sum allowance for the supply of floor tiles.Often due to the nature of simply not knowing what may be lurking beneath the surface, it makes more sense to allow a reasonable provisional sum for this trade, or at least the excavation portion of the trade due to the potential unknowns.A provisional sum is more to do with an unclear specification or area of work, a great example of this is when pricing earthworks.This allows your client to know there is money within the budget for a reasonable spec of tiles supply, however, if they choose something more expensive or less expensive than the allowed sum, then a variation will apply.PC sums do not include labor or attendance upon subcontractors, so make sure when you use these that they are calculated on a separate line item

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