

SMLOUVA
o dodávkách tepla a teplé vody včetně jejich distribuce

uzavřená podle ustanovení § 1746 odst. 2 zákona č. 89/2012 Sb., občanského zákoníku,
v platném znění

uzavřená mezi

Armádní Servisní, příspěvková organizace

Se sídlem v Praze, Podbabská 1589/1, Dejvice, 160 00 Praha 6
Zapsaná v obchodním rejstříku vedeném Městským soudem v Praze
oddíl Pr, vložka 1342
Zastoupená ředitelem Ing. Martinem Lehkým
IČO: 60460580
DIČ: CZ60460580
ID datové schránky: dugmkm6
Bankovní spojení: [REDAKCE]
číslo účtu: [REDAKCE]
Oprávněn jednat:
- ve věcech smluvních: Ing. Martin Lehký
- ve věcech technických: [REDAKCE]
(dále jen „dodavatel“)

Česká republika - Ministerstvo obrany

se sídlem V Praze, Tychonova 221/1, Hradčany, 160 00 Praha 6
jejímž jménem jedná [REDAKCE] vedoucí oddělení provozu Brno, Agentury
hospodaření s nemovitým majetkem, Odboru provozu nemovité infrastruktury
IČO: 60162694
DIČ: CZ60162694
ID datové schránky: hjyaavk
Bankovní spojení [REDAKCE]
číslo účtu: [REDAKCE]
Oprávněn jednat:
- ve věcech smluvních: [REDAKCE]
- ve věcech technických [REDAKCE]
- [REDAKCE]
(dále jen „odběratel“)

Uzavřeli níže uvedeného dne, měsíce a roku smlouvu o dodávkách tepla a teplé vody včetně jejich distribuce následujícího znění:

Preambule

Dodavatel je oprávněn dle zřizovací listiny k výkonu správy, provozování, reprodukci, údržby a oprav tepelných zařízení a rozvodů tepelných zařízení, určených zřizovatelem dodavatele do příslušnosti hospodařit opatřením zřizovatele. Dále zajišťuje výrobu tepla a teplé užitkové vody, včetně jejich distribuce, v těchto tepelných zařízeních.

1. Předmět smlouvy

- 1.1. Předmětem této smlouvy je závazek dodavatele dodávat tepelnou energii a teplou vodu ze svých zařízení do odběrných míst odběratele za podmínek uvedených v této smlouvě. Objekty, do kterých bude tepelná energie a teplá voda dodávána jsou uvedeny v nedílné příloze č. 1 této smlouvy.

2. Charakter a pravidla dodávky tepelné energie

- 2.1 Technické parametry odběrného místa (součást odběrového diagramu) -zahrnuje popis odběrného místa, jeho technické a přípojovací údaje, parametry odběrného zařízení a ostatní údaje provozně-technického charakteru (výkon, časový průběh, teplotu, tlak, hmotnostní nebo objemový průtok teplotnosné látky, místa osazení měřicí techniky, kontaktní údaje apod.). Smluvní strany technické parametry odběrného místa aktualizují na základě technických změn, které v průběhu smluvního vztahu vznikly.
- 2.2 Odběrový diagram (OD) je sjednáván mezi odběratelem a dodavatelem jedenkrát ročně na každé odběrné místo samostatně. Odběrový diagram je součástí smluvního vztahu jako příloha č. 2 a řeší potřeby tepla odběratele a časové rozložení dodávek na odběrném místě pro následující období – kalendářní rok. Při odběru teplé vody (TV) smluvní strany v této části blíže specifikují dodací podmínky TV (teplota, časový průběh dodávky aj.) Dodavatel používá potvrzených odběrových diagramů k tvorbě plánu pro odběrné místo po dobu smluvního období – kalendářního roku. Dodavatel zašle v červenci daného roku odběrateli návrhy odběrových diagramů na další období, které vycházejí z dosažené průměrné skutečné spotřeby z předešlých 3 ukončených ročních období. Odsouhlasení návrhu OD odběratel potvrzuje. Odběratel může upravit tento navržený diagram na dodávku a odběr tepla. Může zohlednit změny, které se uskutečnily na odběrném místě (např. zateplení, přístavba objektu, změna charakteru využívání objektu apod.). Potvrzený diagram na dodávku a odběr tepla je nutné vrátit dodavateli nejpozději do 15. 9. daného roku. Pokud odběratel v termínu odběrový diagram nevrátí, bude považován předložený návrh odběrového diagramu pro příští období za platný. Schválení OD a žádosti o změny OD vyžaduje dodavatel zaslat v elektronické nebo písemné podobě nejpozději do 15. 9. daného roku. Odběrový diagram odsouhlasují pověřenci zástupci odběratele a dodavatele, kteří jsou oprávněni jednat ve věcech technických podle smlouvy. Změnu sjednaného diagramu na dodávku a odběr tepla v pozdějším termínu nebo v průběhu smluvního období nemůže dodavatel akceptovat.

3. Pravidla pro vytápění

- 3.1 Plnění sjednaných parametrů dodávek tepla bude odběratel měsíčně odsouhlasovat na dodavatelem předložených výkazech. Sjednané parametry podle odběrového diagramu nejsou taxativní, ale jsou vždy odvislé od současných klimatických podmínek v daném měsíci, případně písemně doložených požadavků odběratele.
- 3.2 Odběratel se zavazuje poskytovat dodavateli bezplatně elektrickou energii, vodu, palivo, a to v rozsahu nezbytně nutném pro zajištění řádného chodu tepelného zařízení a dle nedílné přílohy č. 3 této smlouvy.

- 3.3 V případech, kdy je odběratel tepla z jednoho zdroje zároveň smluvním poskytovatelem vody, elektřiny nebo paliva dodavatel tepla a zároveň je jediným odběratelem tepla, nebude za tyto služby probíhat mezi odběratelem a dodavatelem finanční úhrada.
- 3.4 V případech, kdy je z jednoho zdroje více odběratelů tepla, budou na měření vstupních energií a vody instalována podružná měřidla. Finanční vyrovnání se bude provádět formou rozpočtových opatření.
- 3.5 O odběru energií, paliv a vody od odběratele tepla bude veden „Měsíční výkaz odebraných energií, paliv a vody“, který musí obě strany měsíčně odsouhlasit.
- 3.6 Dodavatel je povinen dodržovat všechny obecně závazné právní předpisy, zejména v oblasti odpadů, ekologie, bezpečnosti a ochrany zdraví při práci, protipožárních opatření a interních normativních aktů platných v působnosti Ministerstva obrany; za tímto účelem umožní vstup odpovědným orgánům AČR k provádění kontrol, pokud tím nebude narušen provoz. K provedení kontroly vyzve příslušný orgán odpovědného zástupce dodavatele.
- 3.7 Odběratel zajistí vstup určeným zaměstnancům dodavatele do vojenských objektů, kde se nacházejí tepelná zařízení přímých odběratelů a vjezd dodavatele do vojenských objektů k zabezpečení zásobování.

4. Podmínky dodávek a odběru tepla

- 4.1 Otopné období, není-li mezi odběratelem a dodavatelem dohodnuto jinak, začíná 1. září a končí 31. května následujícího roku.
- 4.2 Dodávka tepla se zahájí v otopném období, když průměrná denní teplota venkovního vzduchu v příslušné lokalitě poklesne pod + 13 °C ve dvou dnech po sobě následujících a podle vývoje počasí nelze očekávat zvýšení této teploty nad + 13 °C pro následující den.
- 4.3 Vytápění se omezí nebo přeruší v otopném období, když průměrná denní teplota venkovního vzduchu vystoupí nad +13 °C ve dvou dnech po sobě následujících a podle vývoje počasí nelze očekávat pokles této teploty pro následující den.
- 4.4 Teplá užitková voda, není-li mezi odběratelem a dodavatelem dohodnuto jinak, je dodávána celoročně tak, aby měla na výtok u spotřebitele teplotu 45 °C až 60 °C, s výjimkou odběrných špiček spotřeby. Dodávka je uskutečňována denně nejméně v době od 6.00 do 22.00 hod. Do nebytových budov se dodávka ve dnech, kdy tyto budovy nejsou provozovány, přeruší, pokud je to technicky možné.
- 4.5 Do nebytových budov se dodávka ve dnech, kdy tyto budovy nejsou provozovány, přeruší, pokud je to technicky možné.
- 4.6 Jako nosič tepla slouží topná voda nebo pára. Hranice dodávky tepla jsou předávací místa v místě změny vlastnictví v objektech náležících k odběrnému místu, kam je prováděna dodávka tepla.
- 4.7 Dodávky tepla bude dodavatel uskutečňovat v rozsahu schválených odběrových diagramů, s výjimkou sjednaných odstavek. Nedohodnou-li se strany jinak, bude dodavatel dodávat odběrateli teplo potřebné k zajištění teplot v odběrných místech

v množství a parametrech daných obecně závaznými právními předpisy a technickými normami platnými v době dodávek.

- 4.8 Dodávka je splněna předáním tepla ve stanovené kvalitě v předávacím místě. O dodávkách tepla bude dodavatel průběžně zaznamenávat měřené hodnoty, jako je venkovní teplota, výstupní parametry teplotnosné látky apod.
- 4.9 Dodavatel je oprávněn provádět regulaci dodávky tepla v návaznosti na celostátní regulaci v dodávce paliv a energií. Regulační opatření je dodavatel oprávněn provádět podle odběrových stupňů a otopných křivek vyhlášených dodavatelem paliv a energií prostřednictvím sdělovacích prostředků, v odůvodněných případech i jiným způsobem.
- 4.10 Dodavatel je oprávněn v nezbytném rozsahu omezit nebo přerušit dodávku tepla:
- Při bezprostředním ohrožení života, zdraví nebo majetku osob a při likvidaci těchto stavů,
 - při stavech nouze z důvodu živelních událostí, opatření státních orgánů za branné pohotovosti státu, havárií na zařízeních pro výrobu a rozvod energie, dlouhodobého nedostatku zdrojů energie, vyhlášené smogové situace vyžadující regulaci zdrojů energie, teroristického činu a jiných případech vyšší moci.
 - při provádění plánovaných oprav, rekonstrukcí, běžné údržby a revizi za podmínky, že jejich provádění oznámí odběrateli alespoň 15 dnů předem,
 - při vzniku a odstraňování poruch na rozvodných zařízeních,
 - při provádění nutných provozních manipulací,
 - nevyhovuje-li zařízení odběratele právním nebo bezpečnostním předpisům nebo technickým normám podle nálezu odborného orgánu,
 - znemožňuje-li odběratel pověřeným pracovníkům dodavatele přístup k zařízení dodavatele nebo provede-li odběratel takové změny či zásahy do svého zařízení, které mají za následek podstatnou změnu podmínek při odběru tepla a měření jeho spotřeby,
 - při náhlém a předem neohlášeném přerušení nebo omezení dodávek smluvními dodavateli (tepla do primární sítě, elektrické energie, vody, zemního plynu) prodávajícího. V takovém případě dodavatel s odběratelem dohodne zabezpečení náhradní dodávky tepla.
- 4.11 Dodavatel neodpovídá za nedostatky v dodávce tepla a teplé užitkové vody, způsobené technickým stavem objektu nebo odběrního zařízení nebo části rozvodů a spotřebičů, které jsou majetkem nebo ve správě odběratele.
- 4.12 Dodavatel neodpovídá za závady způsobené havarijními situacemi, vzniklými při přerušení dodávky vody, elektrické energie a za závady způsobené třetími osobami. Dodavatel rovněž neodpovídá za závady vzniklé v důsledku vyhlášení regulačních stupňů dodávek vstupních médií a při vyhlášení smogových situací.
- 4.13 Odběratel je povinen oznámit dodavateli každou zjištěnou poruchu na rozvodech ústředního topení a každou plánovanou údržbu vlastních rozvodů.
- 4.14 Odběratel nesmí provádět bez vědomí dodavatele žádné opravy, zásahy a změny ovlivňující parametry topné soustavy oproti schválenému projektu.

- 4.15 Za stav funkčnosti topné soustavy ve vytápěných objektech ovlivňující plnění a dodržování dodávkových norem odpovídá odběratel, který je povinen bezodkladně dodavatele informovat o prováděných pracích na svém zařízení, které mohou mít vliv na systém zásobování teplem ze zdroje nebo zařízení dodavatele.
- 4.16 Odběratel je povinen pro účely svého zásobování teplem na svých nemovitostech umožnit umístění a položení vedení (teplovodní přípojku), umožnit umístění ostatního rozdělovacího zařízení a další příslušenství soustavy, jakož i provést bezplatně potřebná ochranná opatření na pozemcích patřících k odběrnému místu.
- 4.17 Odběratel je povinen sdělit písemně dodavateli všechny změny a opatření, které mají nebo mohou mít účinky na odběrná místa připojená k topné centrále, a to ještě před jejich schválením nebo provedením.
- 4.18 Odběratel nesmí bez předchozího souhlasu dodavatele k odběrnému tepelnému zařízení připojit nového odběratele.
- 4.19 Při všech pracích prováděných kdykoliv v budoucnosti v oblasti položené teplovodní sítě potrubí v právu hospodaření dodavatele je odběratel povinen zajistit a dodržovat potřebné minimální odstupy 1,5 metru na obě strany od vnější hranice trasy a při přejíždění tras vedení teplovodní sítě dbát na nejvyšší dovolené zatížení na nápravu. V oblasti tras vedení teplovodní sítě musí být uvnitř těchto bezpečnostních pruhů dodržována absolutní stavební uzávěra. Osázení těchto pruhů trvalými porosty smí být provedeno pouze se souhlasem dodavatele.

5. Úhrada nákladů

- 5.1 Dodavatel poskytuje odběrateli tepelnou energii a teplou vodu bezúplatně.

6. Doba trvání smlouvy a způsoby jejího ukončení

- 6.1 Smlouva se uzavírá na dobu neurčitou.
- 6.2 Smluvní strany se dohodly, že tato smlouva nabývá dnem podpisu oběma smluvními stranami a účinností dnem 1. 1. 2024.
- 6.3 Tuto smlouvu lze ukončit dohodou smluvních stran.

7. Závěrečná ujednání

- 7.1 Práva a povinnosti smluvní stran se řídí zákonem č. 89/2021 Sb., občanský zákoník, ve znění pozdějších předpisů.
- 7.2 Smlouvu lze měnit a doplňovat po dohodě smluvních stran písemného oboustranně odsouhlaseného dodatku.
- 7.3 Smluvní strany se dohodly, že aktualizace příloh této smlouvy na daný kalendářní rok bude probíhat cestou jejich odsouhlasení určenými oprávněnými zástupci smluvních stran.

- 7.4 Touto smlouvou se nahrazují veškerá předchozí smluvní ujednání tj. Smlouva o dodávce tepelné energie č. T-258-00/14 a T-259-00/14.
- 7.5 Smluvní strany svými podpisy potvrzují, že smlouvu uzavřely dobrovolně a vážně, určitě a srozumitelně podle své pravé a svobodné vůle, nikoliv v tísní nebo za nápadně nevýhodných podmínek.
- 7.6 Smlouva je vyhotovena v elektronické podobě v jednom vyhotovení v českém jazyce s elektronickými podpisy obou smluvních stran v souladu se zákonem č. 297/2016 Sb., o službách vytvářejících důvěru pro elektronické transakce, ve znění pozdějších předpisů.
- 7.7 Nedílnou součástí této smlouvy jsou tyto přílohy:
- č. 1 Přehled odběrných míst
 - č. 2 Odběrové diagramy
 - č. 3 Bezplatné odběry energií

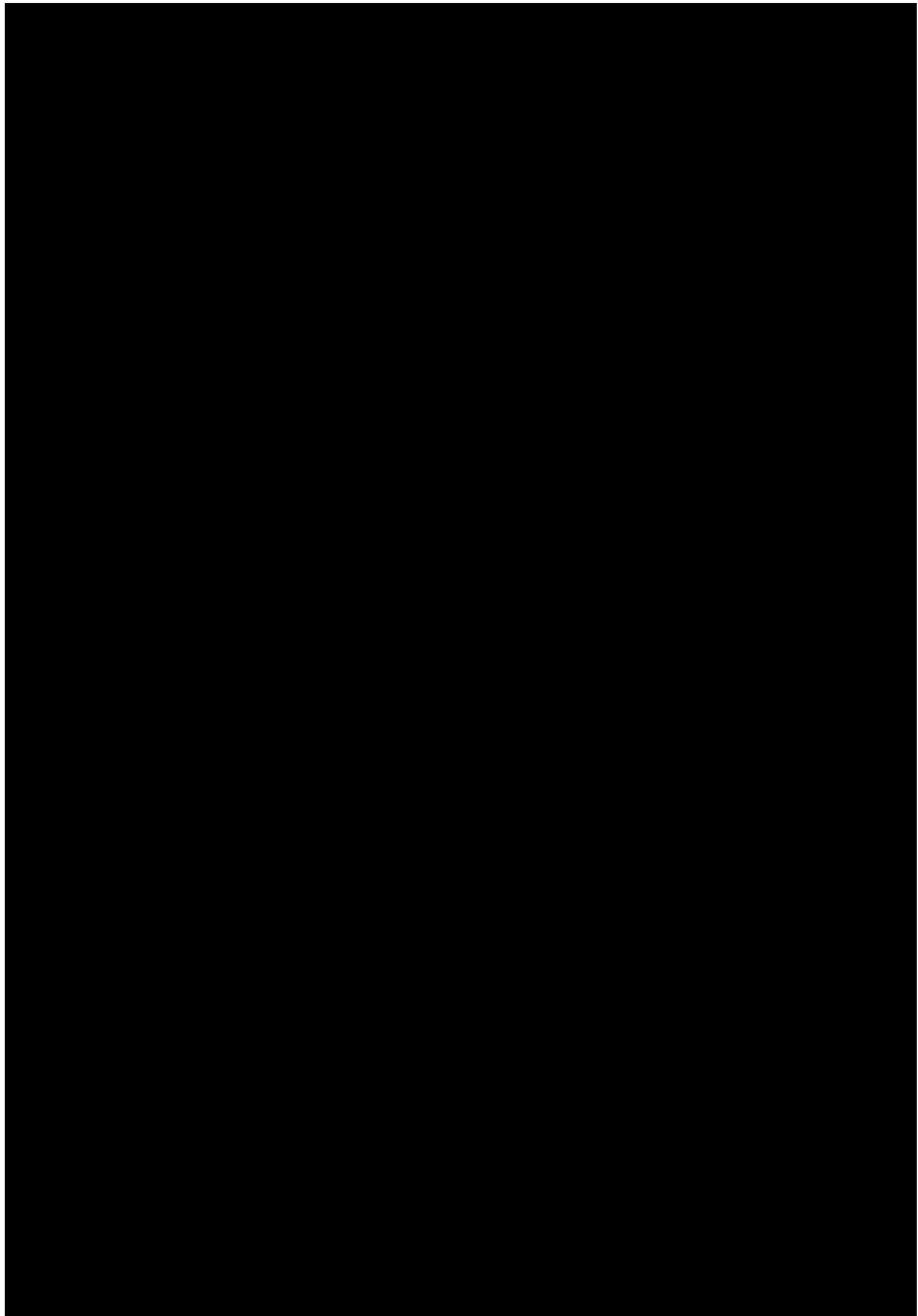
V Praze dne:

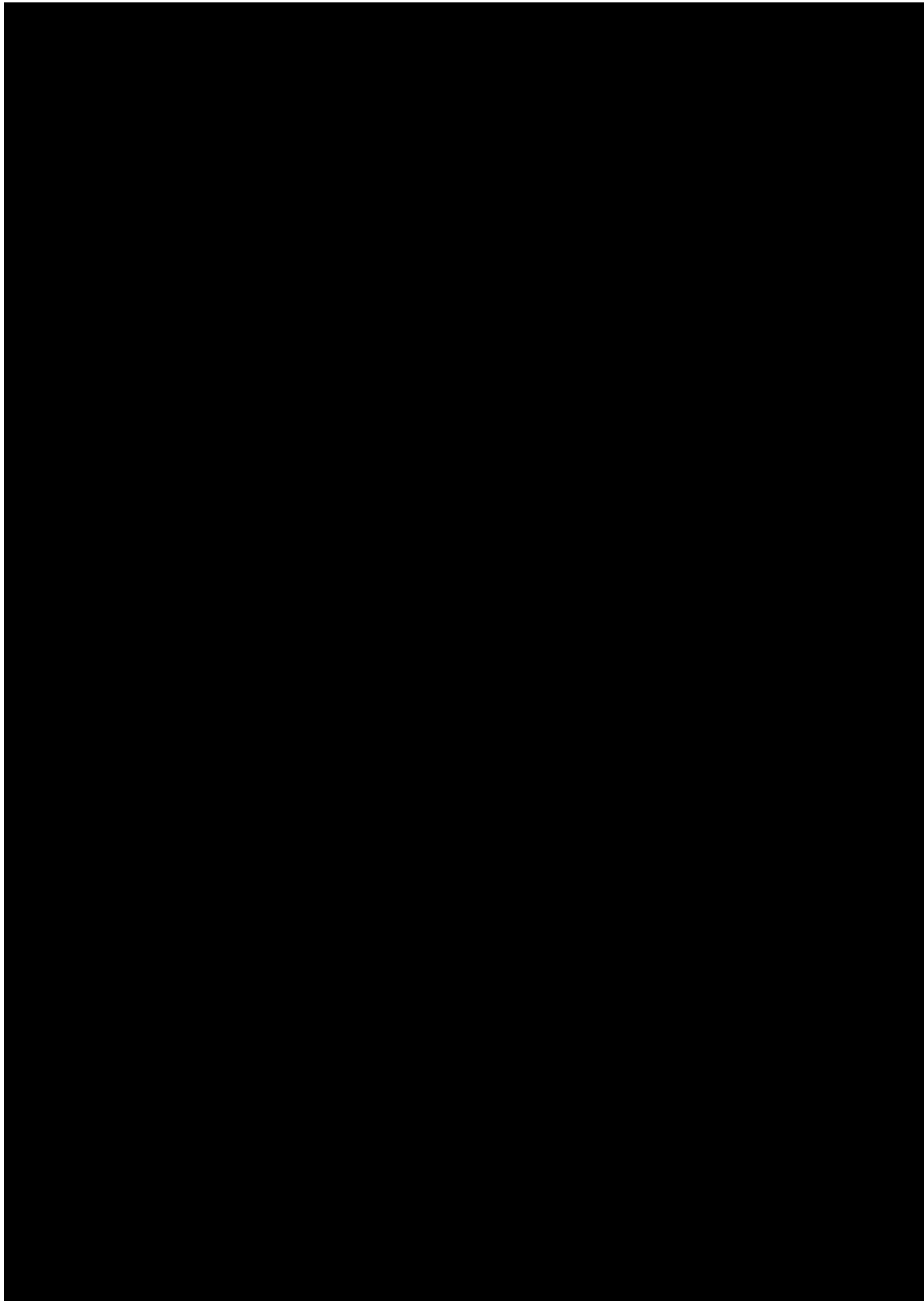
V Brně dne:

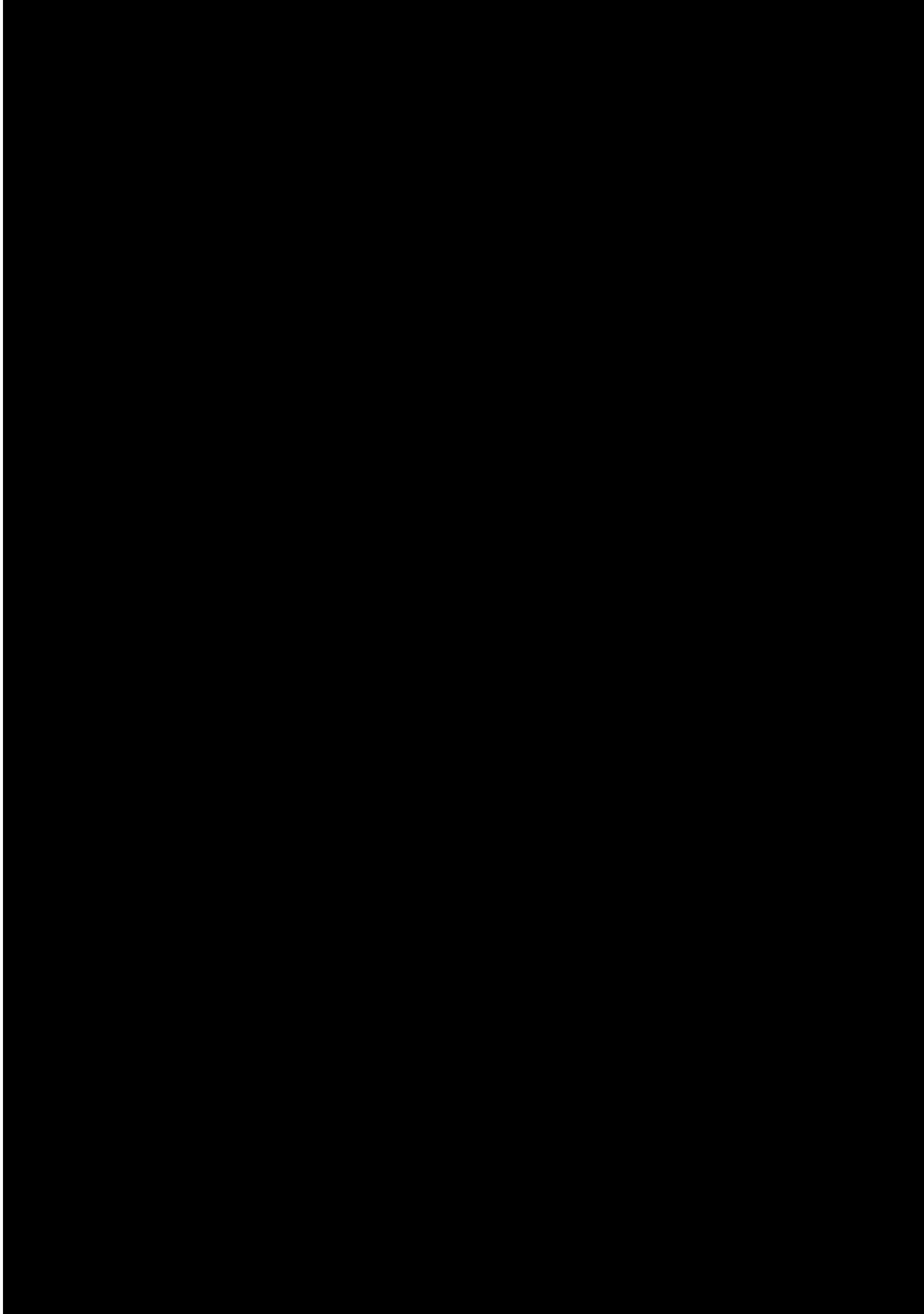
.....
dodavatel

.....
odběratel

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also the flow of cash and the collection of receivables. The second part of the document provides a detailed breakdown of the company's expenses, categorized by department and project. This information is crucial for understanding the company's cost structure and identifying areas for potential savings. The third part of the document presents a comprehensive analysis of the company's revenue streams, highlighting the most profitable products and markets. Finally, the document concludes with a series of recommendations for improving the company's financial performance, based on the findings of the analysis.







...the first of these is the fact that the ...

...the second of these is the fact that the ...

...the third of these is the fact that the ...

...the fourth of these is the fact that the ...

...the fifth of these is the fact that the ...

...the sixth of these is the fact that the ...

...the seventh of these is the fact that the ...

...the eighth of these is the fact that the ...

...the ninth of these is the fact that the ...

...the tenth of these is the fact that the ...

...the eleventh of these is the fact that the ...

...the twelfth of these is the fact that the ...

...the thirteenth of these is the fact that the ...

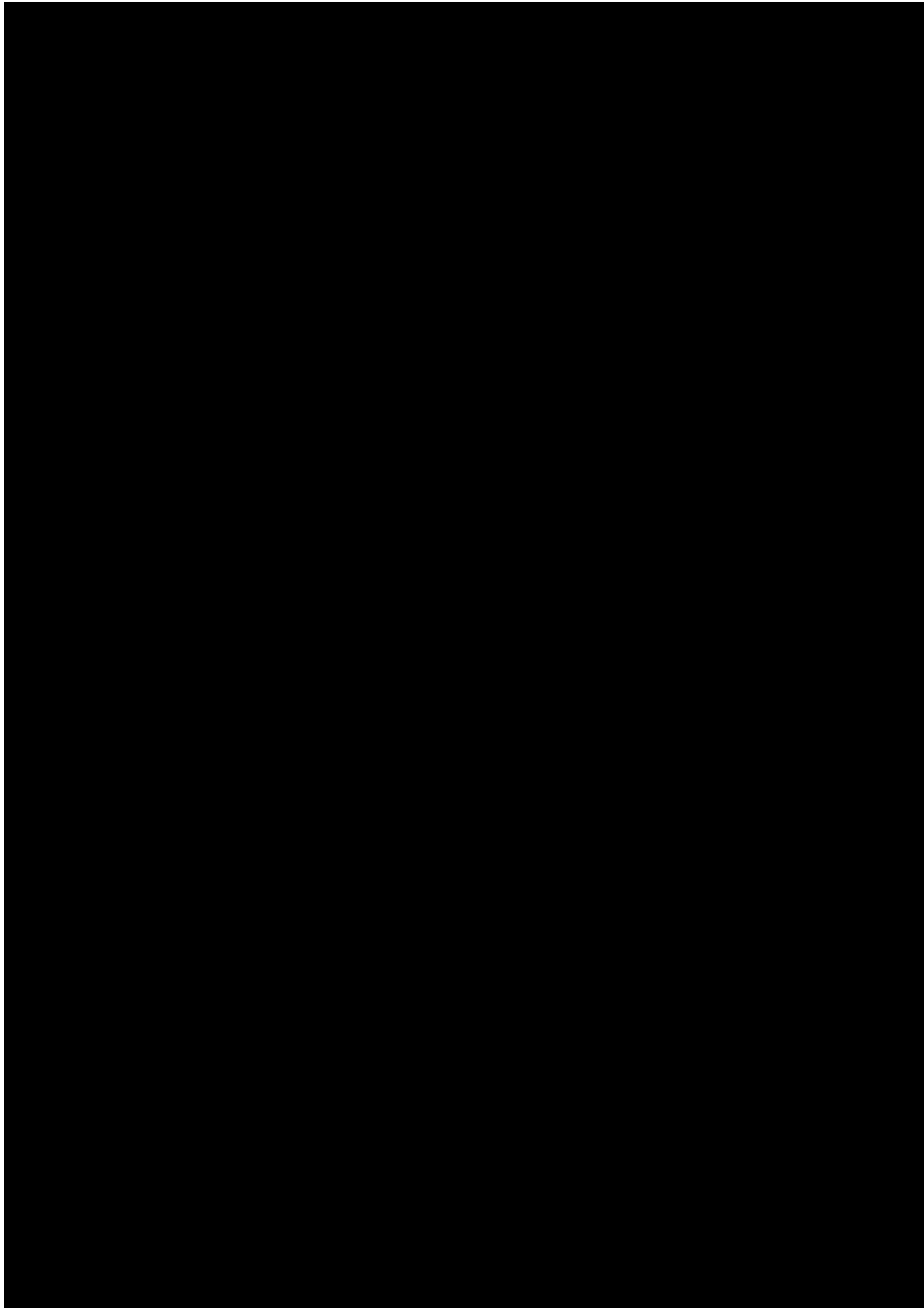
...the fourteenth of these is the fact that the ...

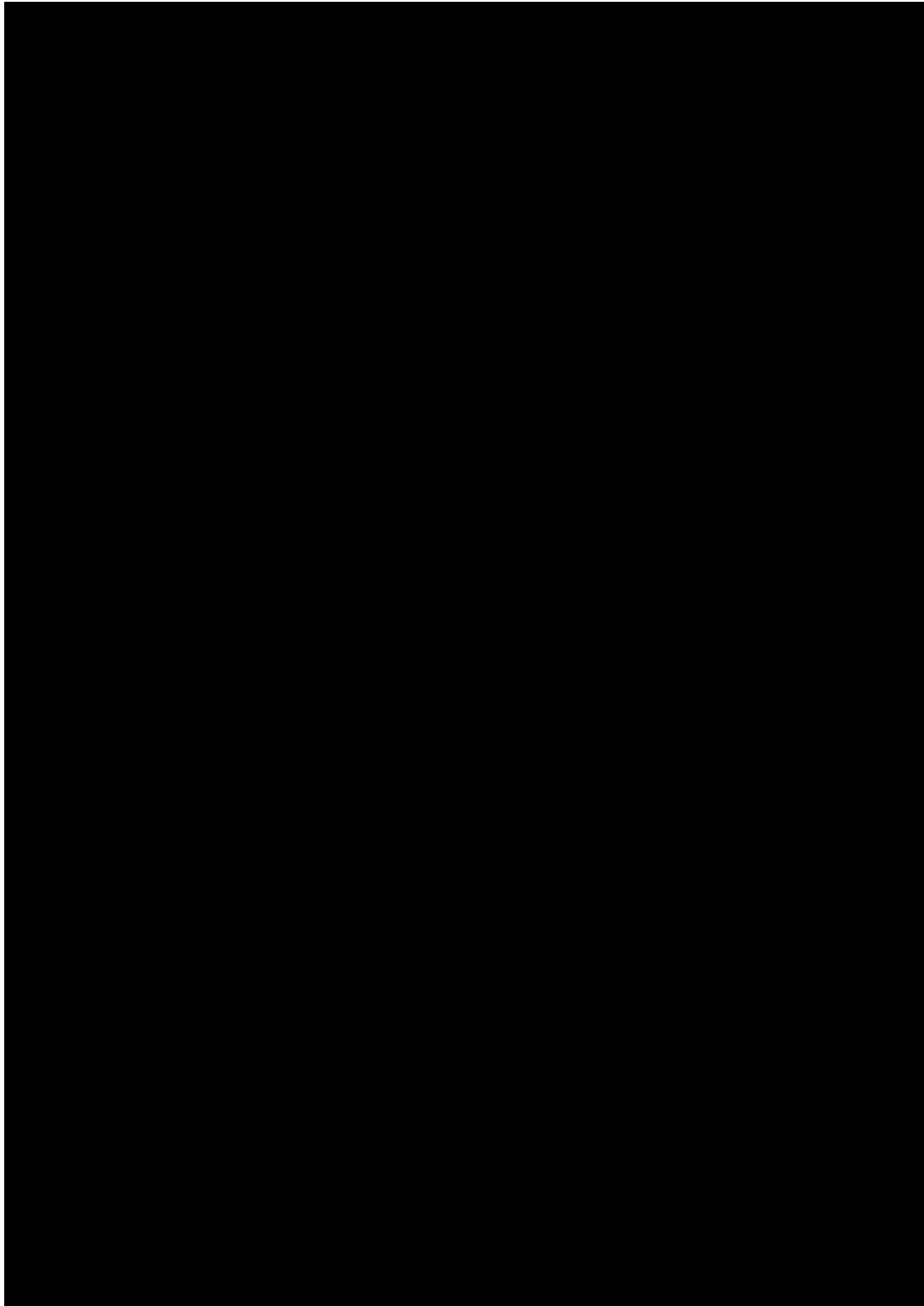
...the fifteenth of these is the fact that the ...

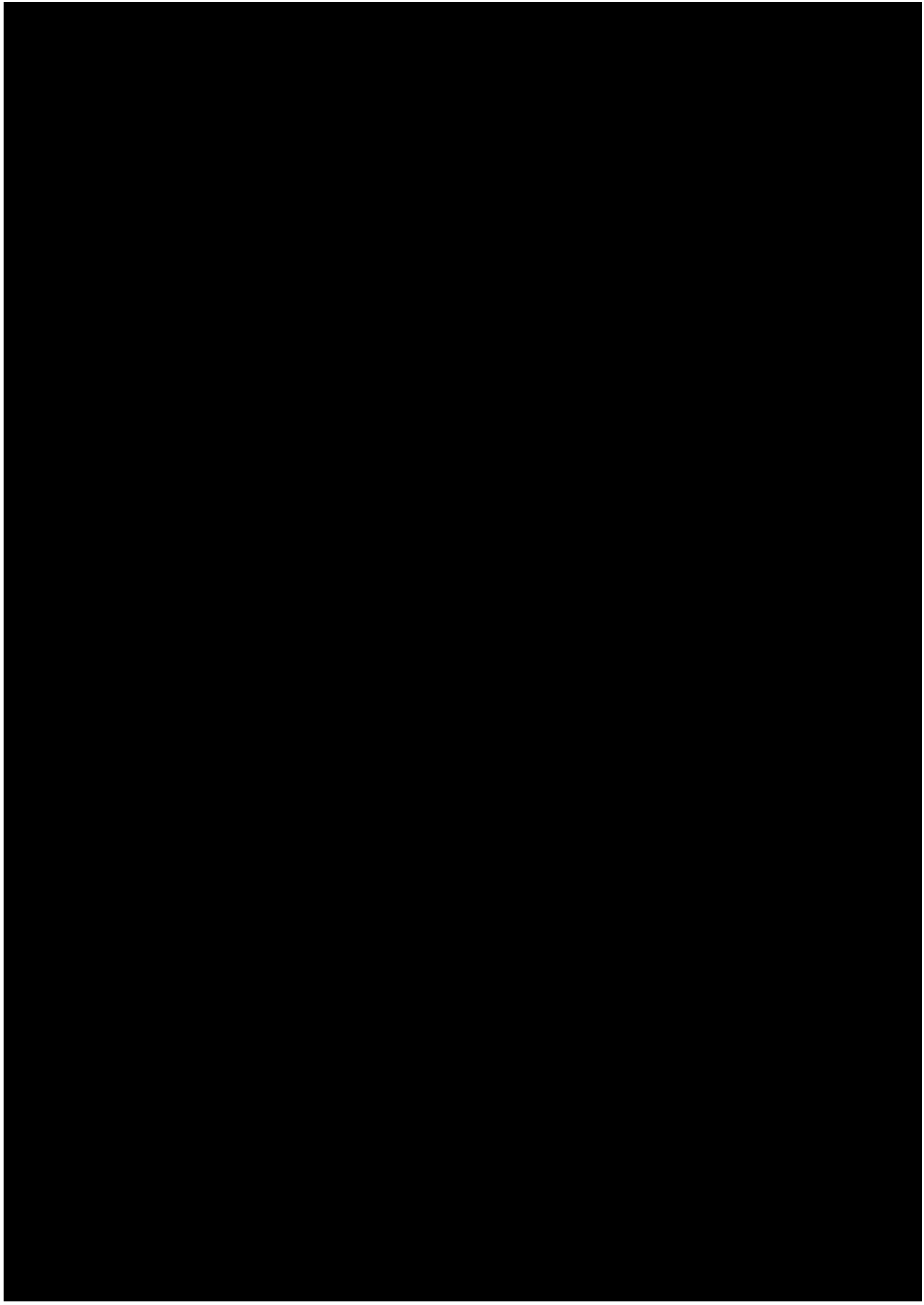
...the sixteenth of these is the fact that the ...

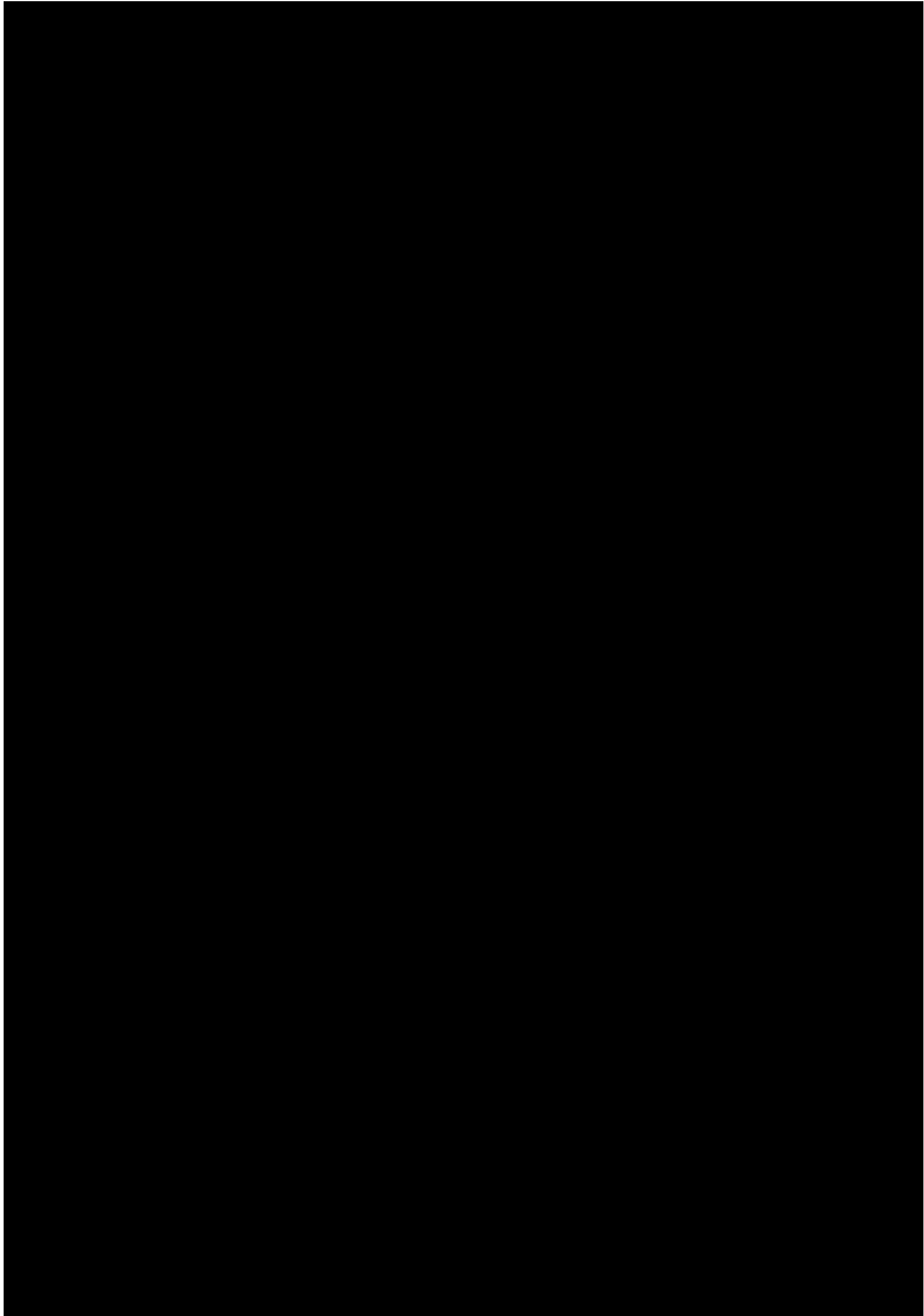
...the seventeenth of these is the fact that the ...

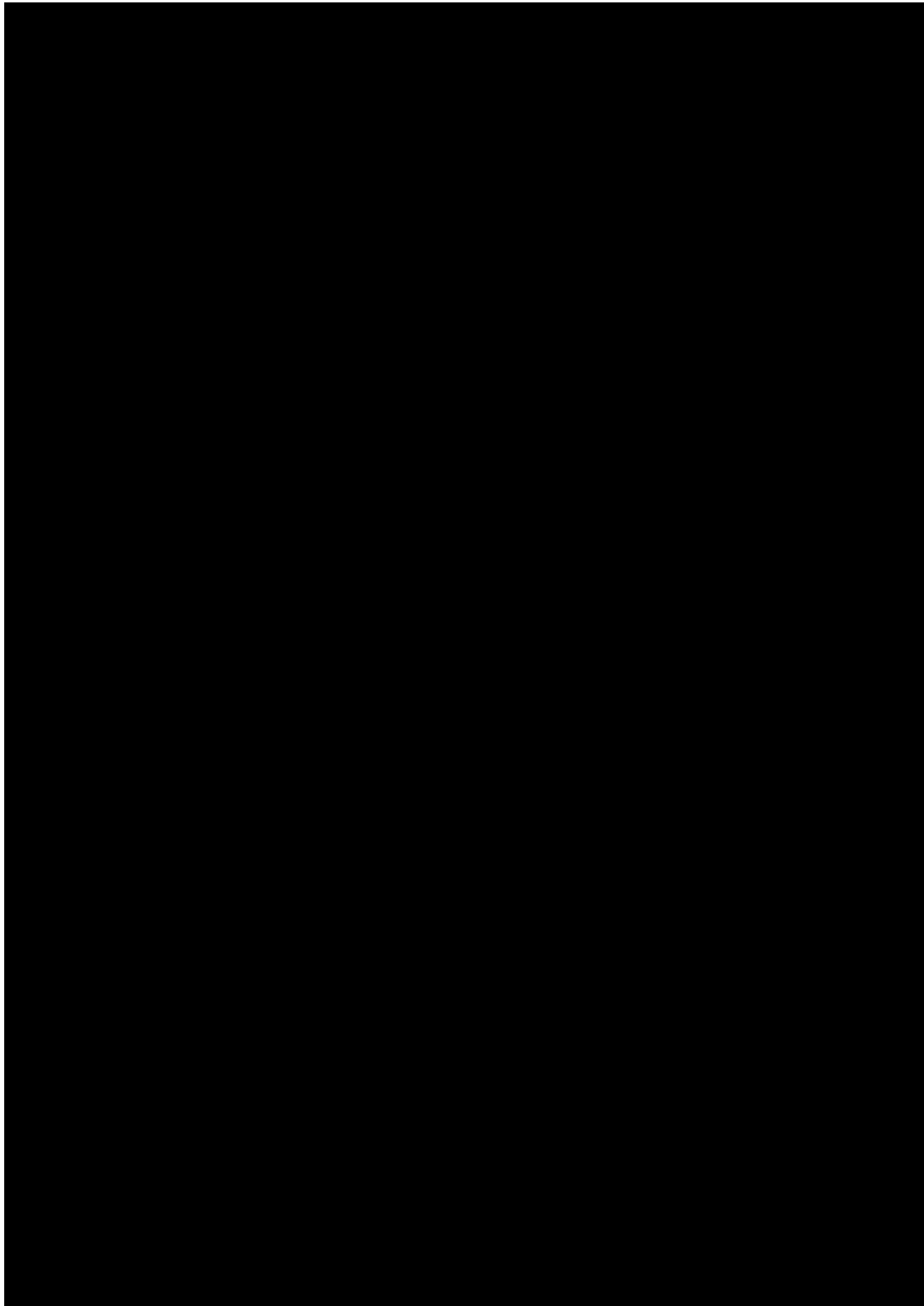
...the eighteenth of these is the fact that the ...

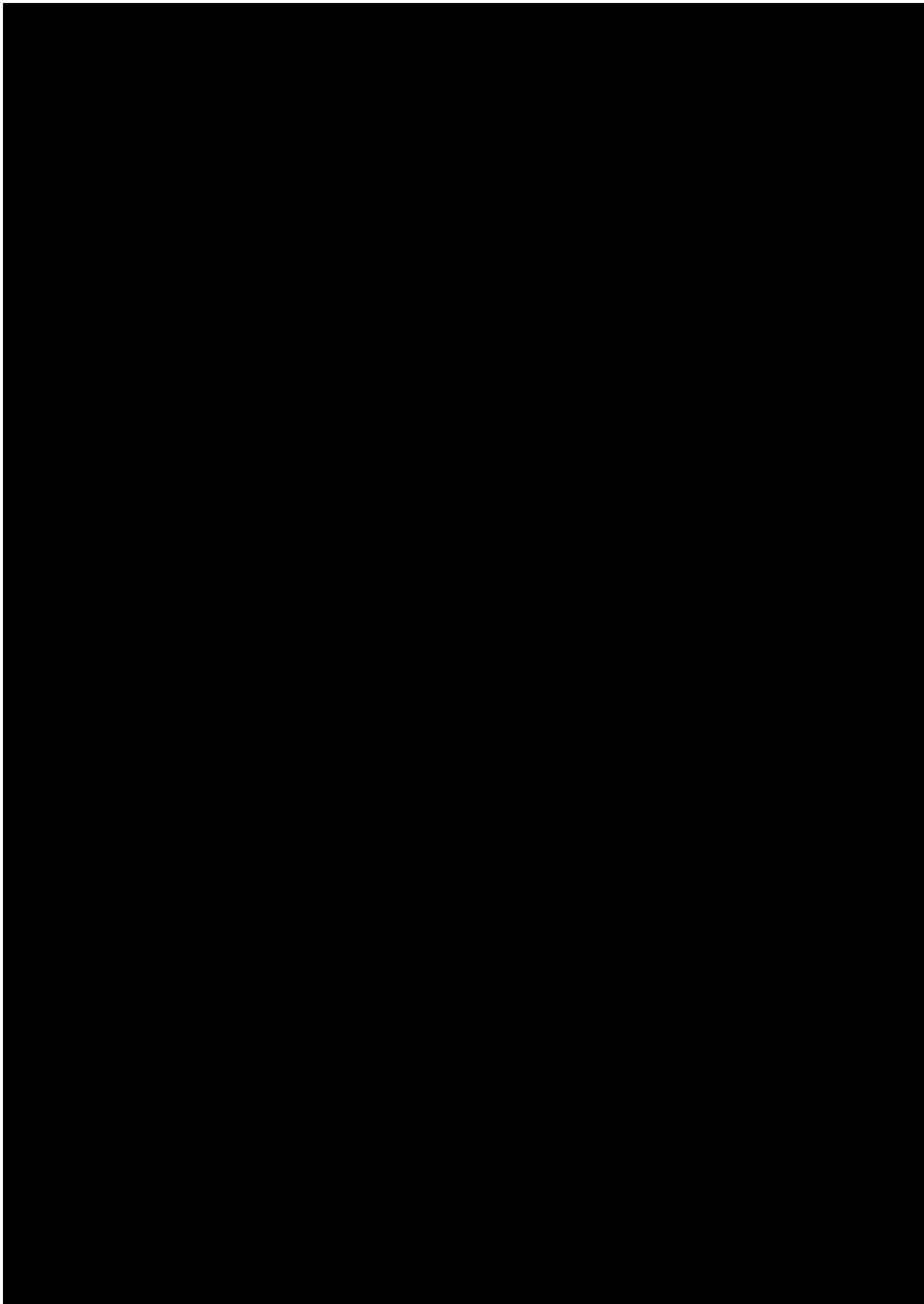




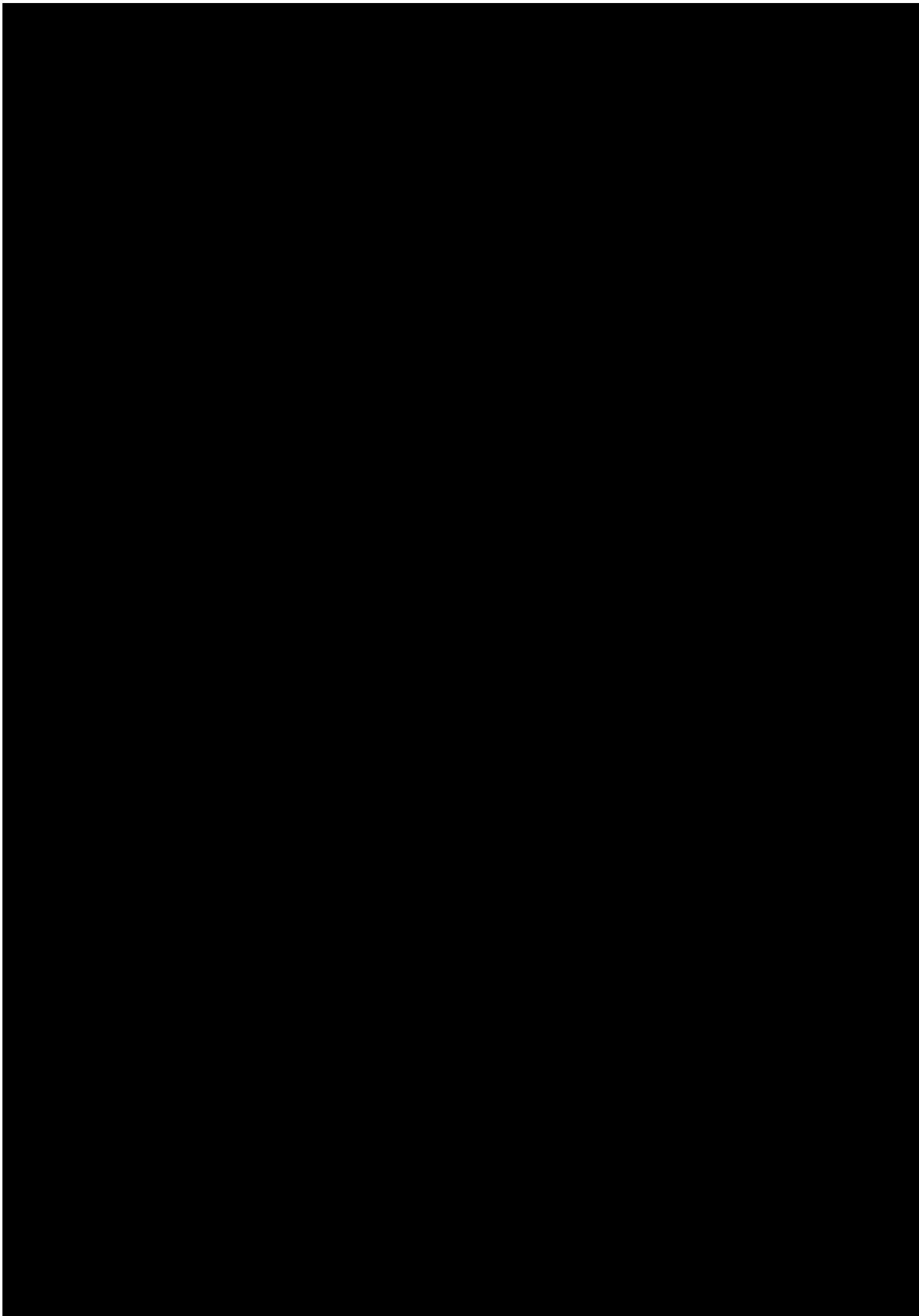


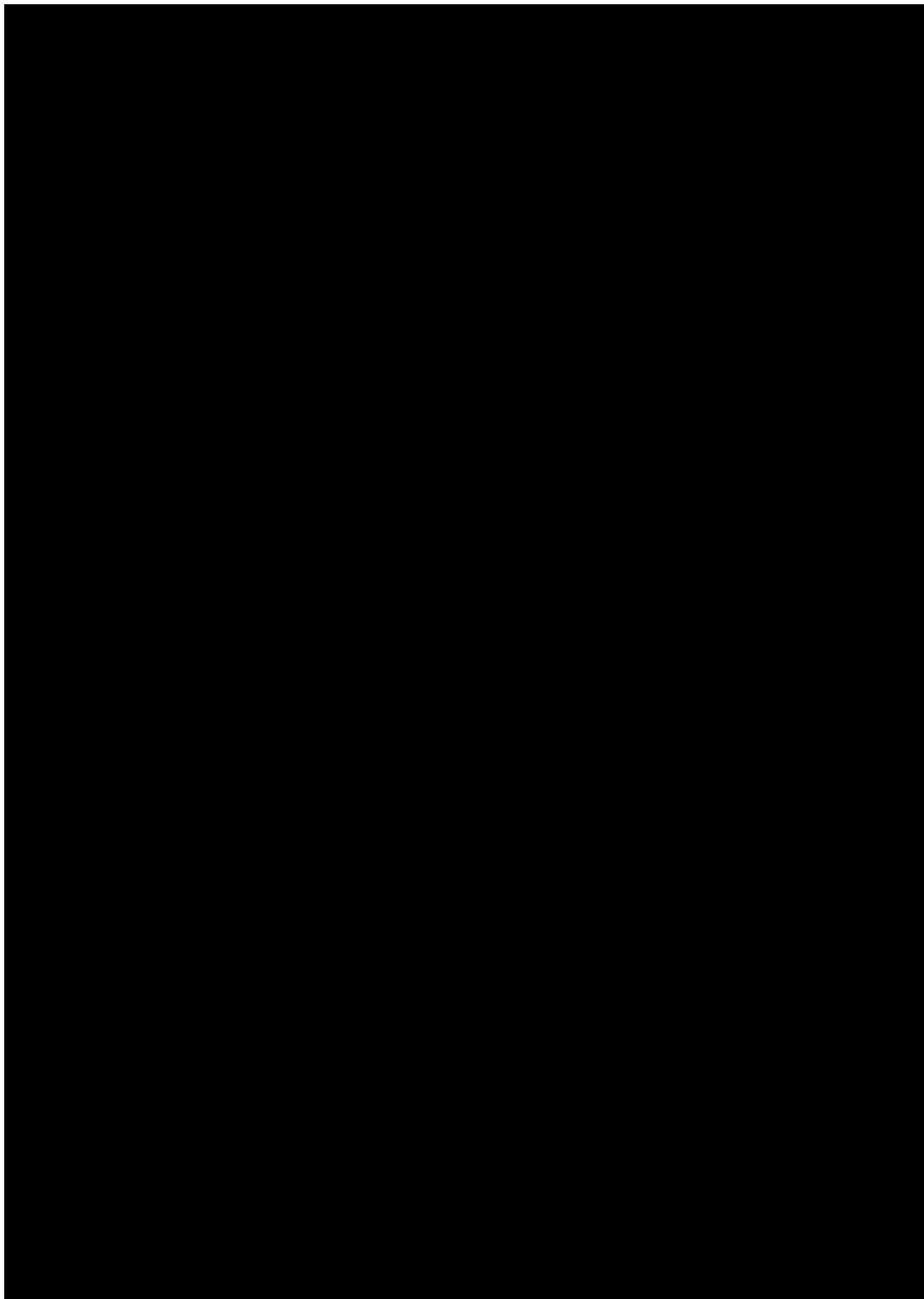


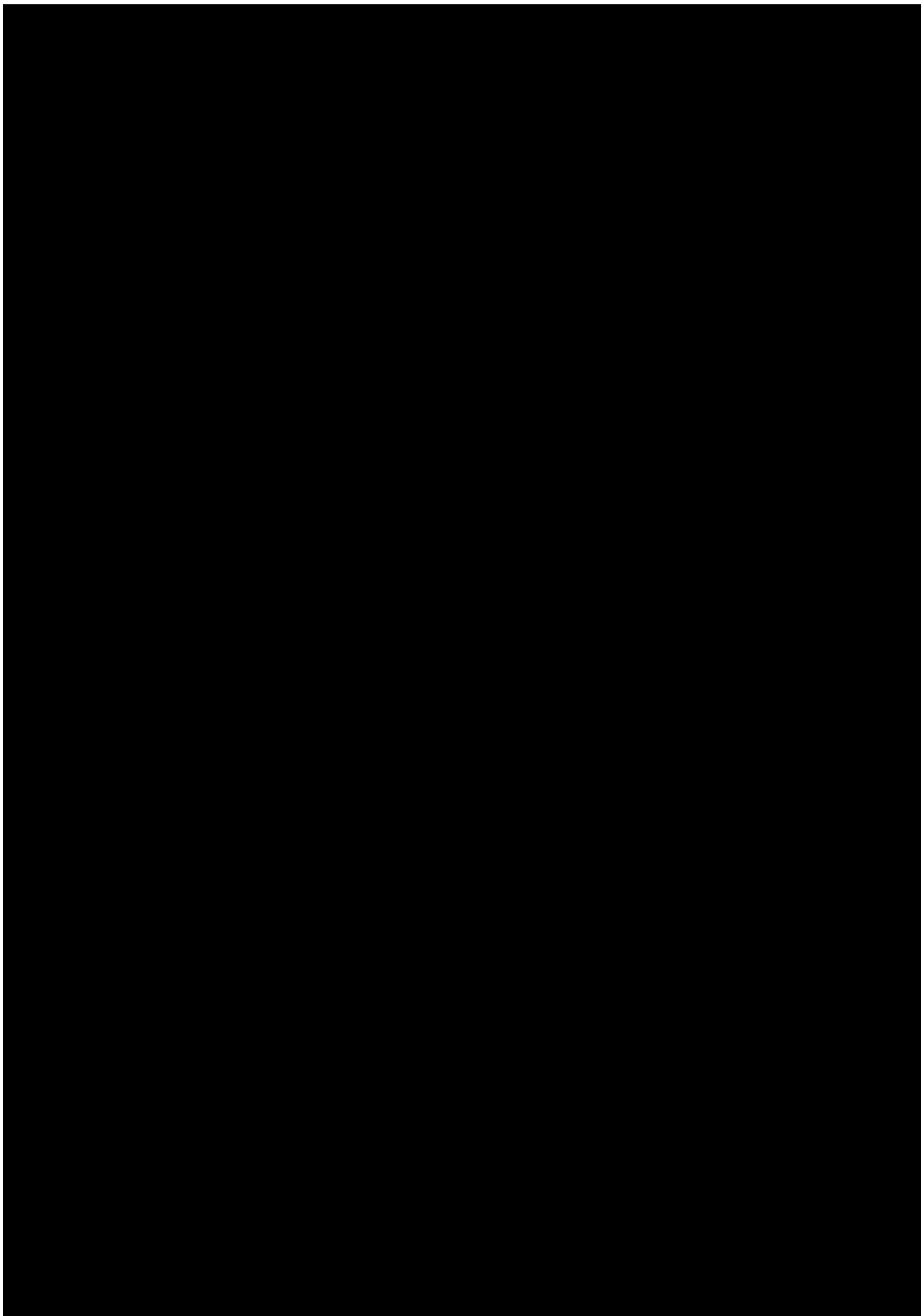


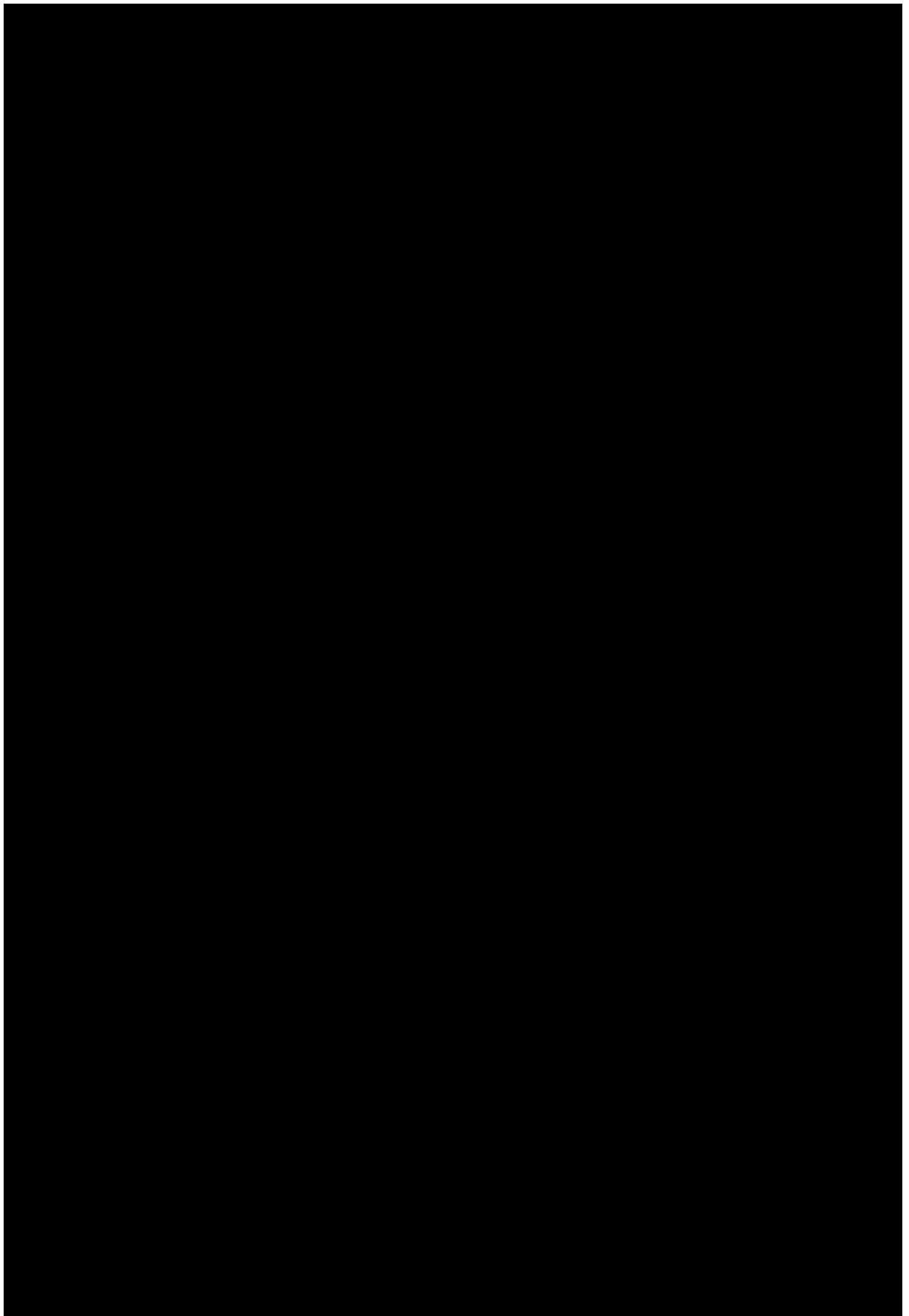


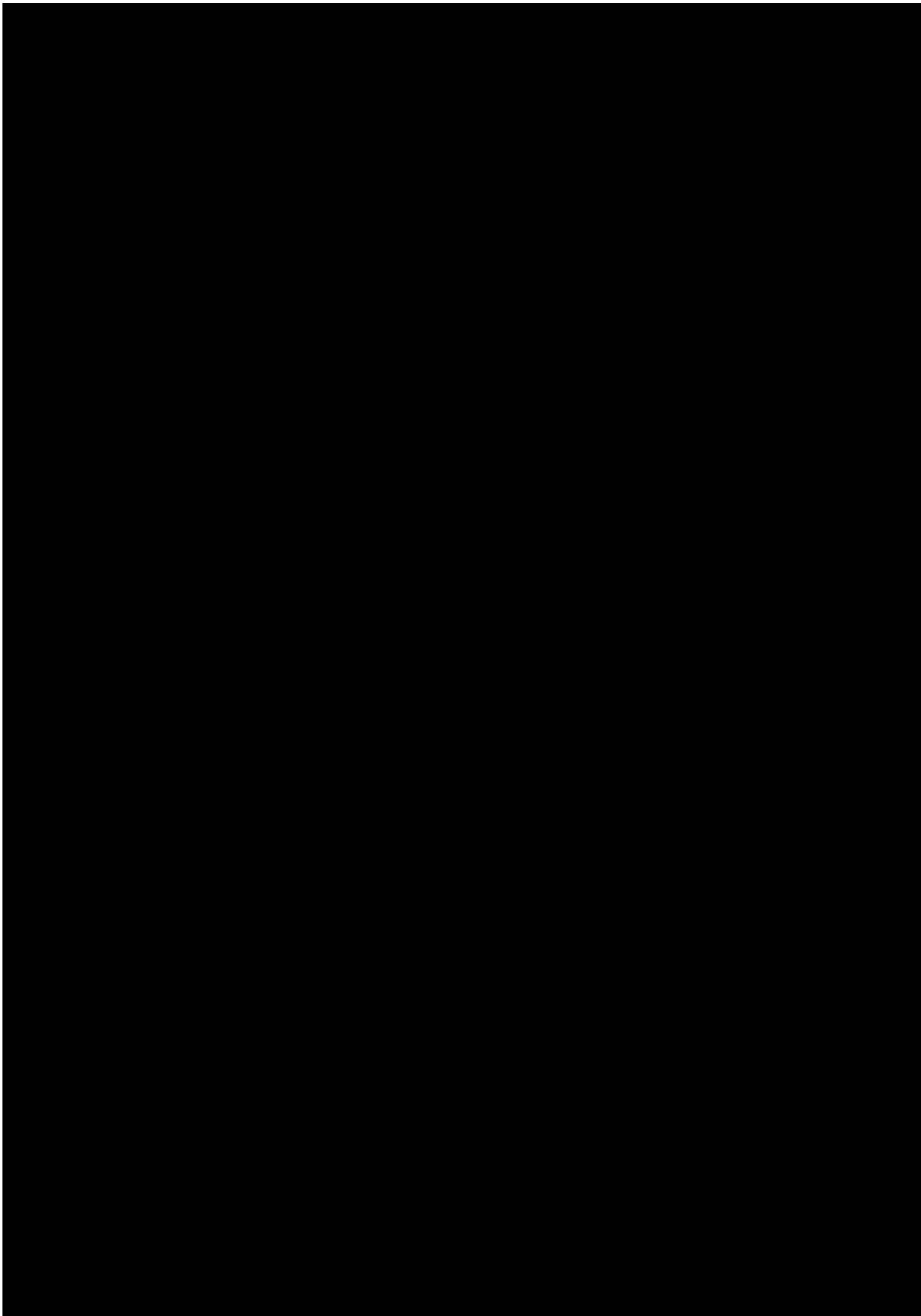


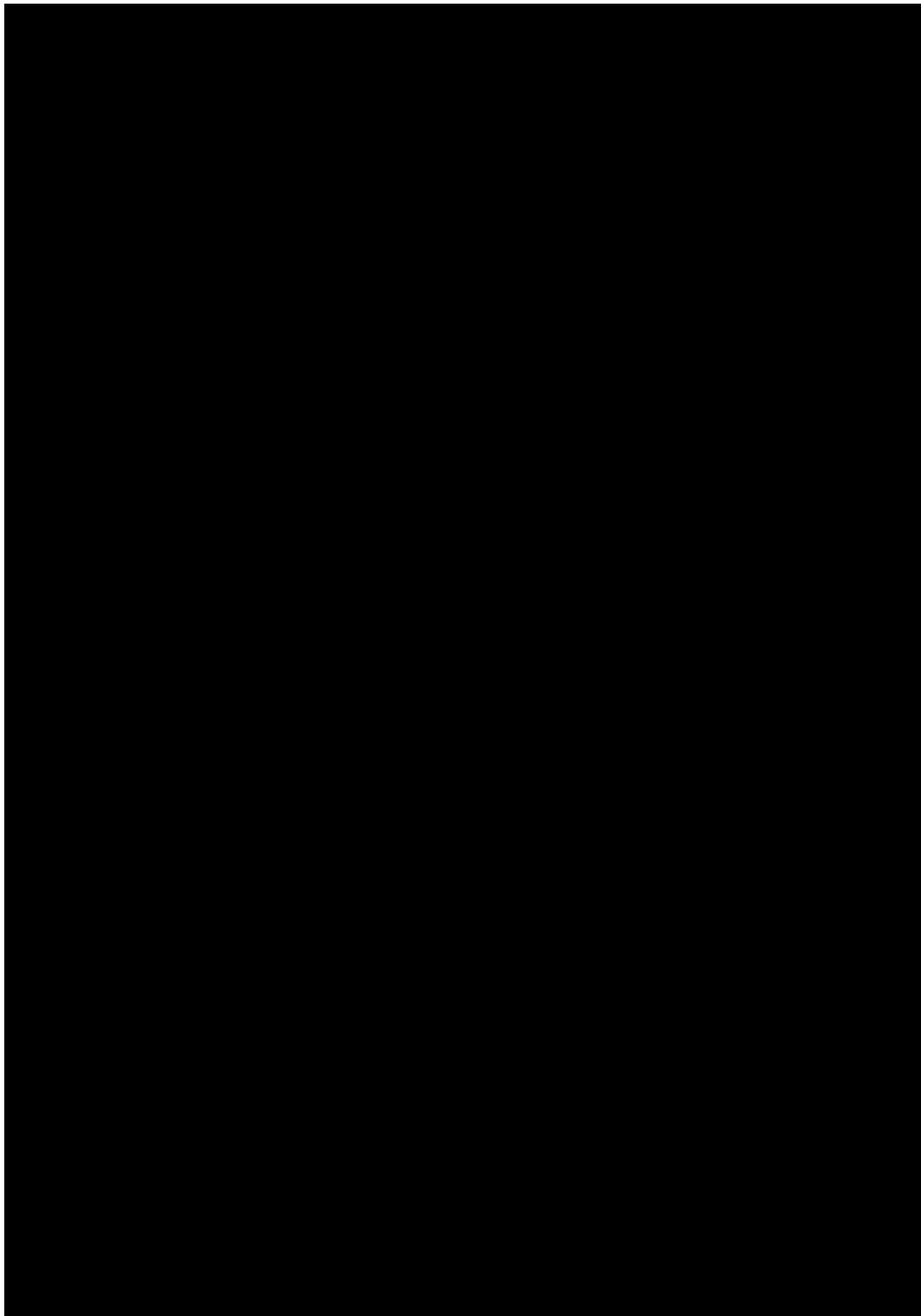


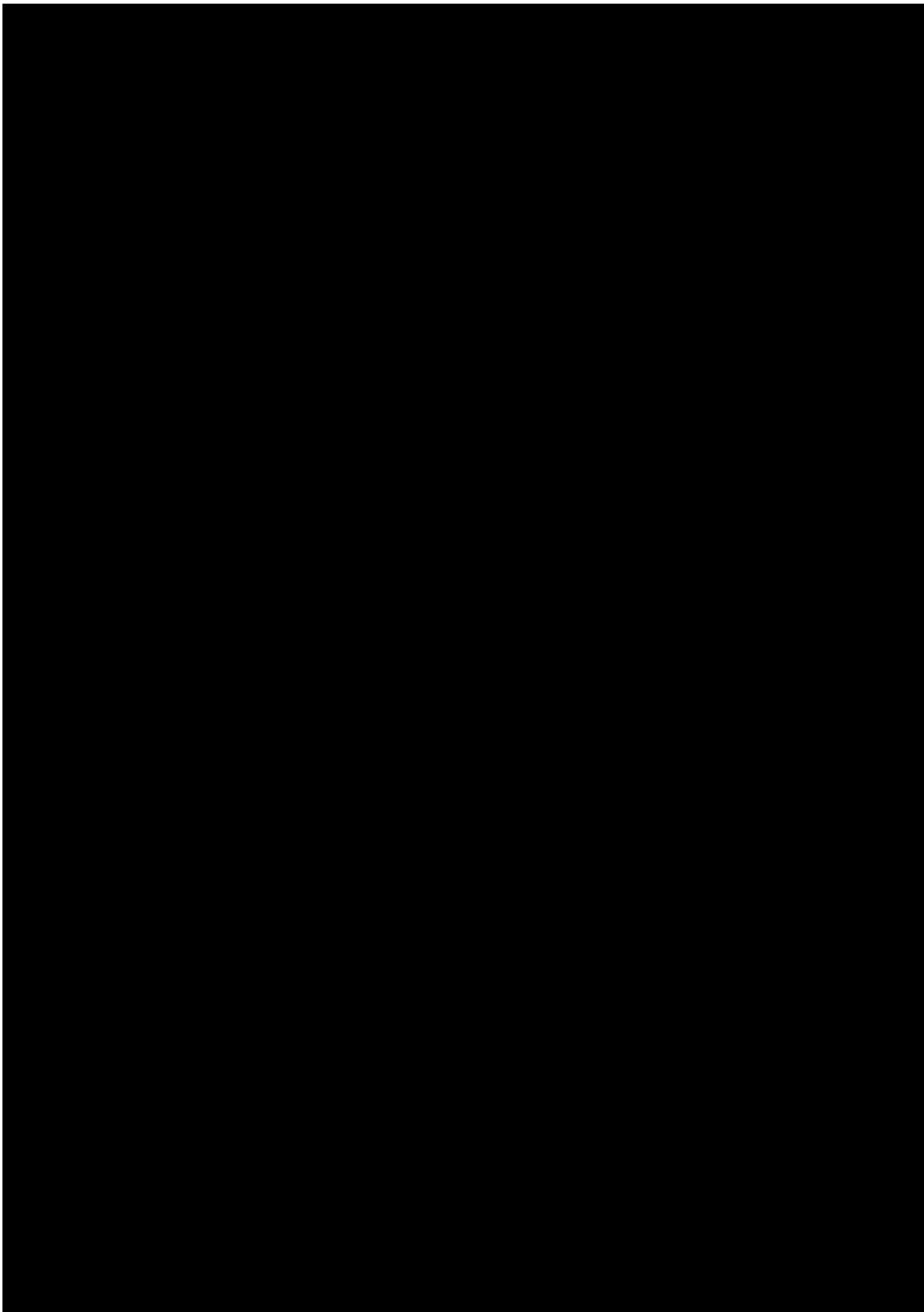


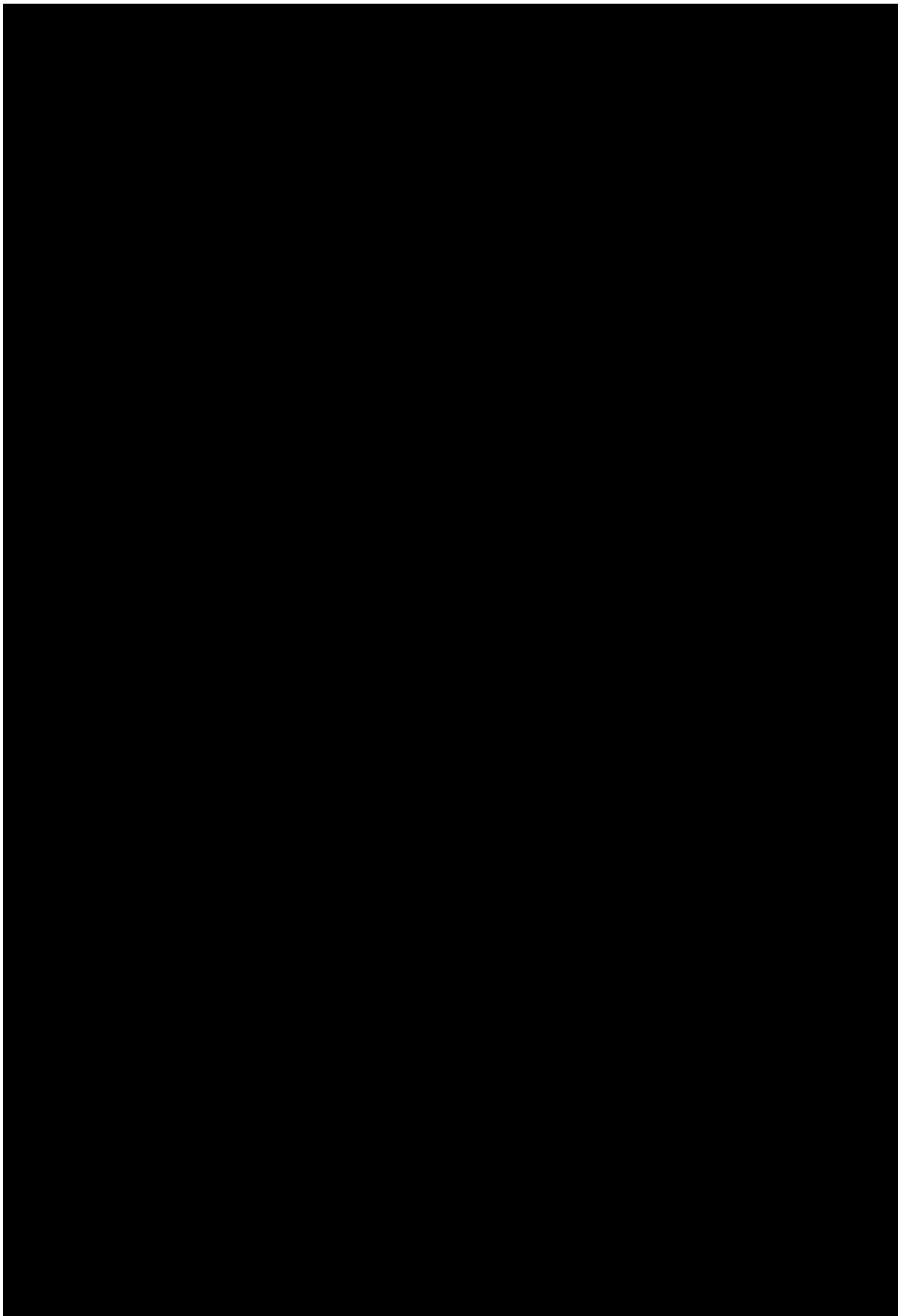


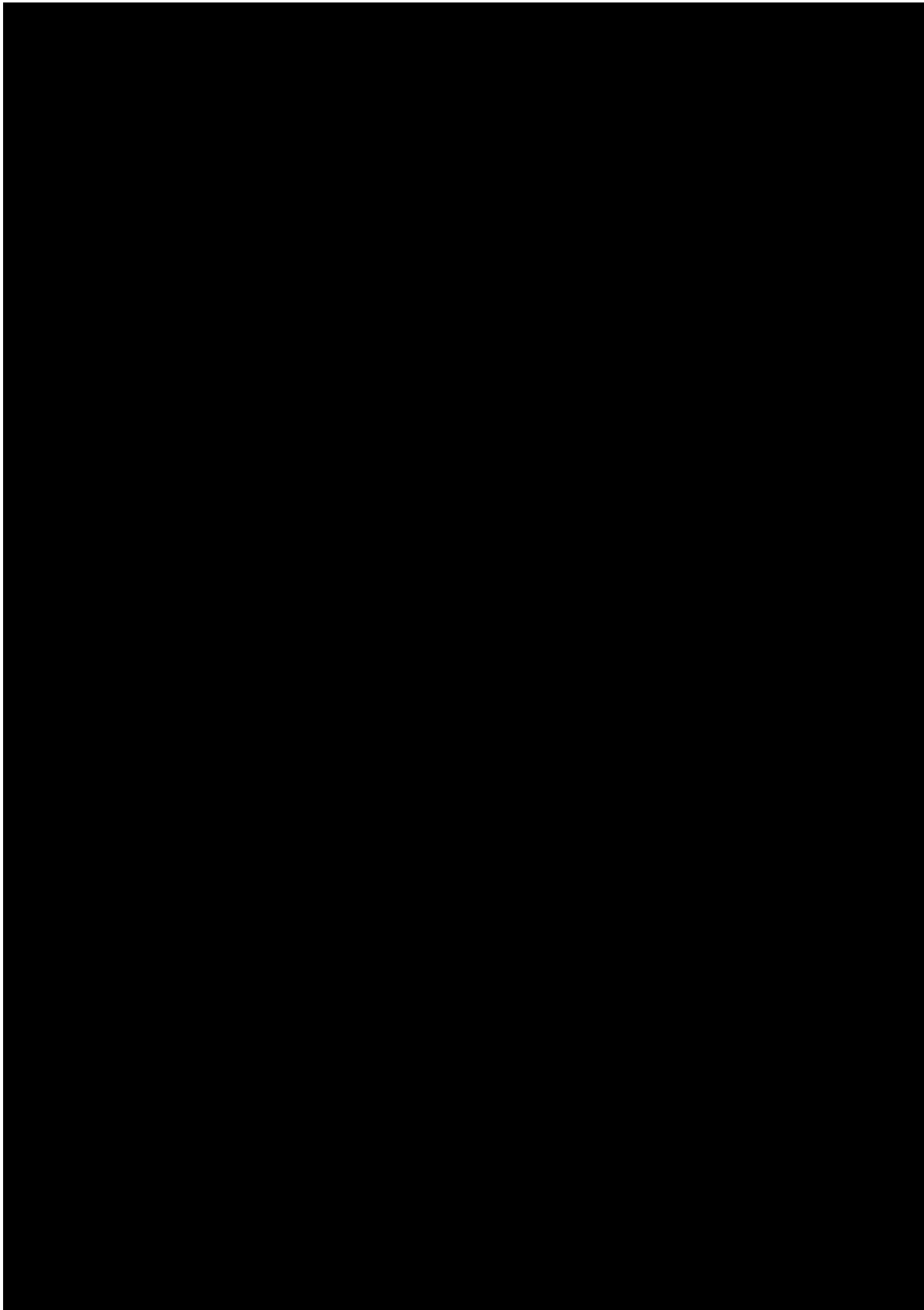


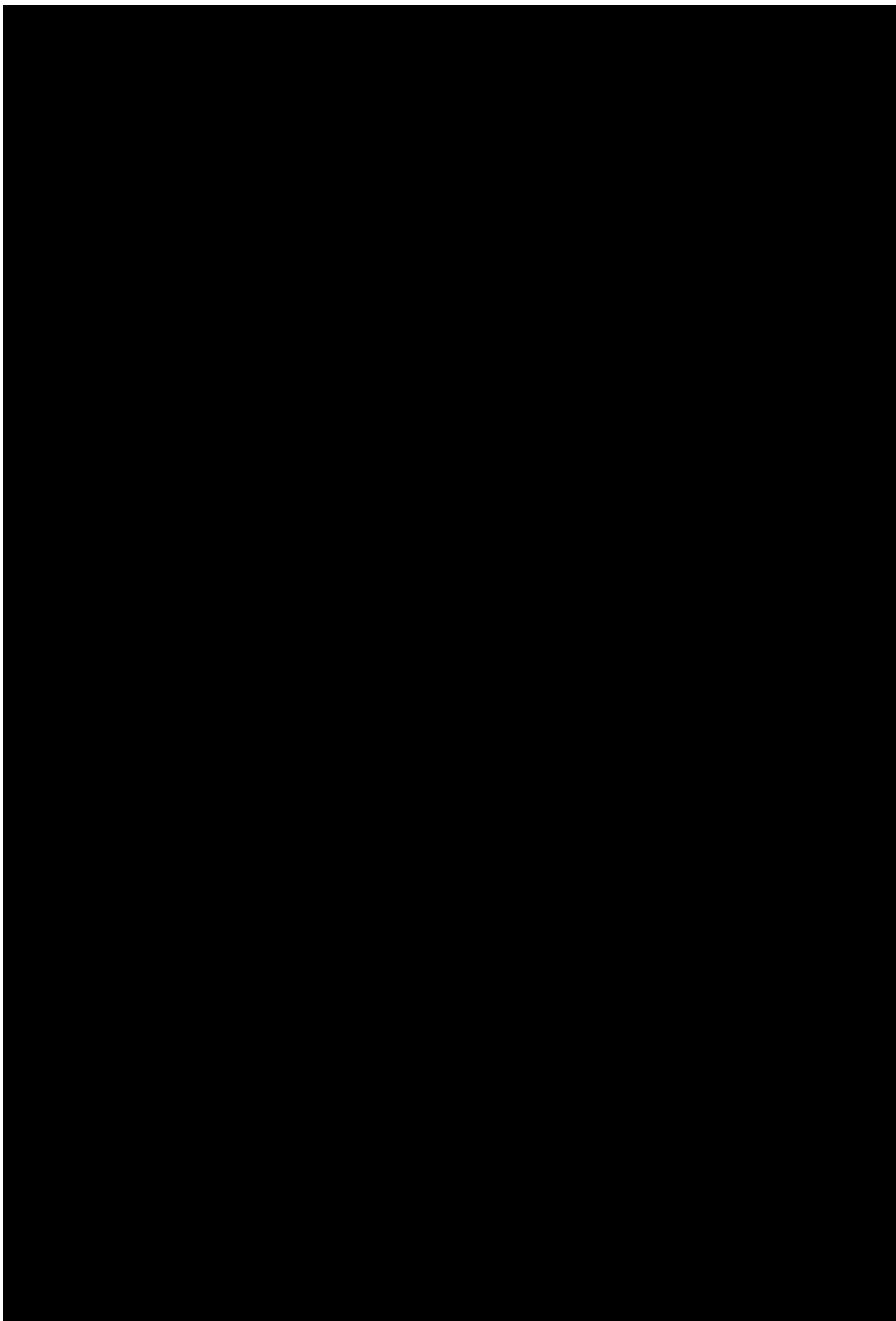


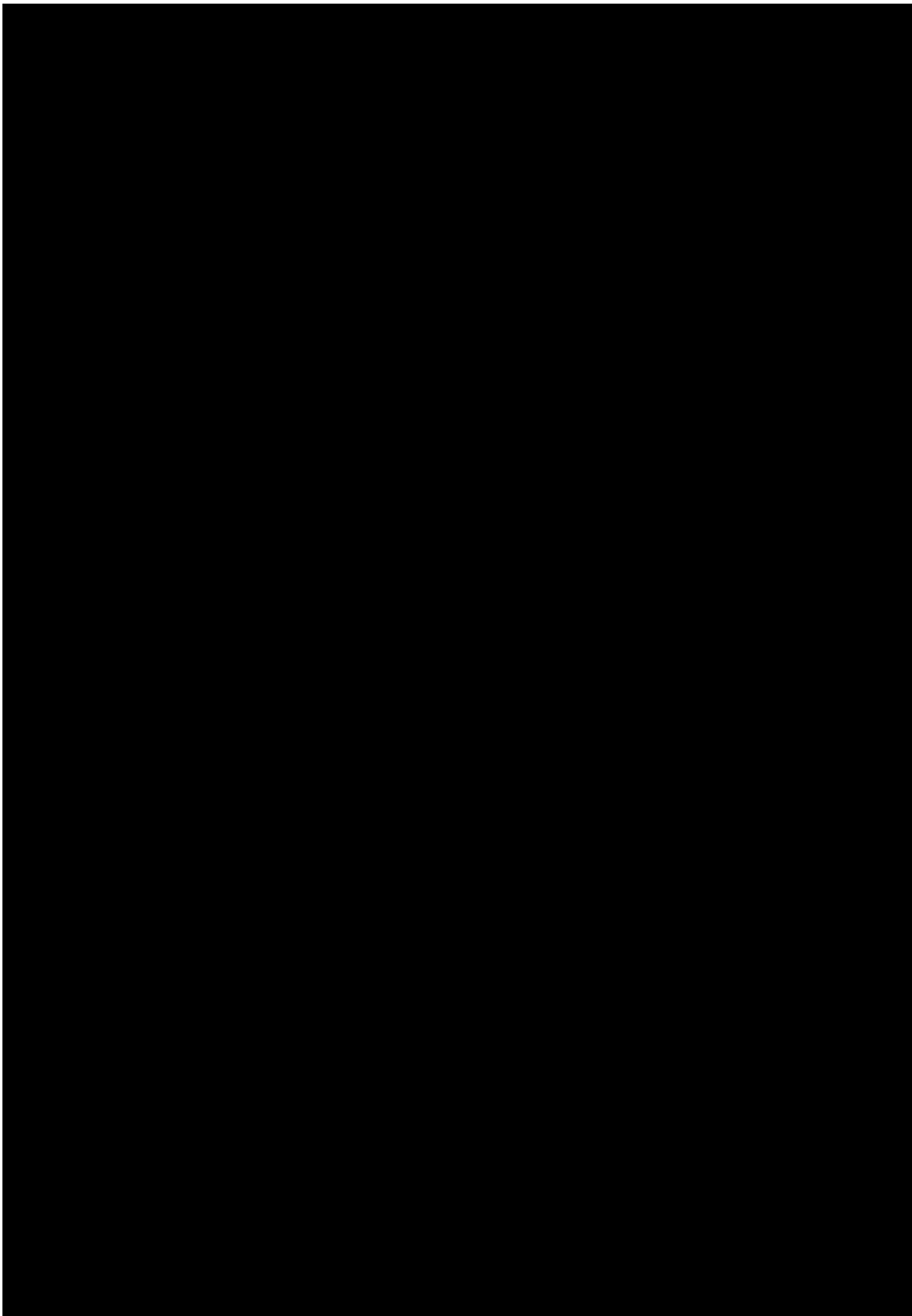


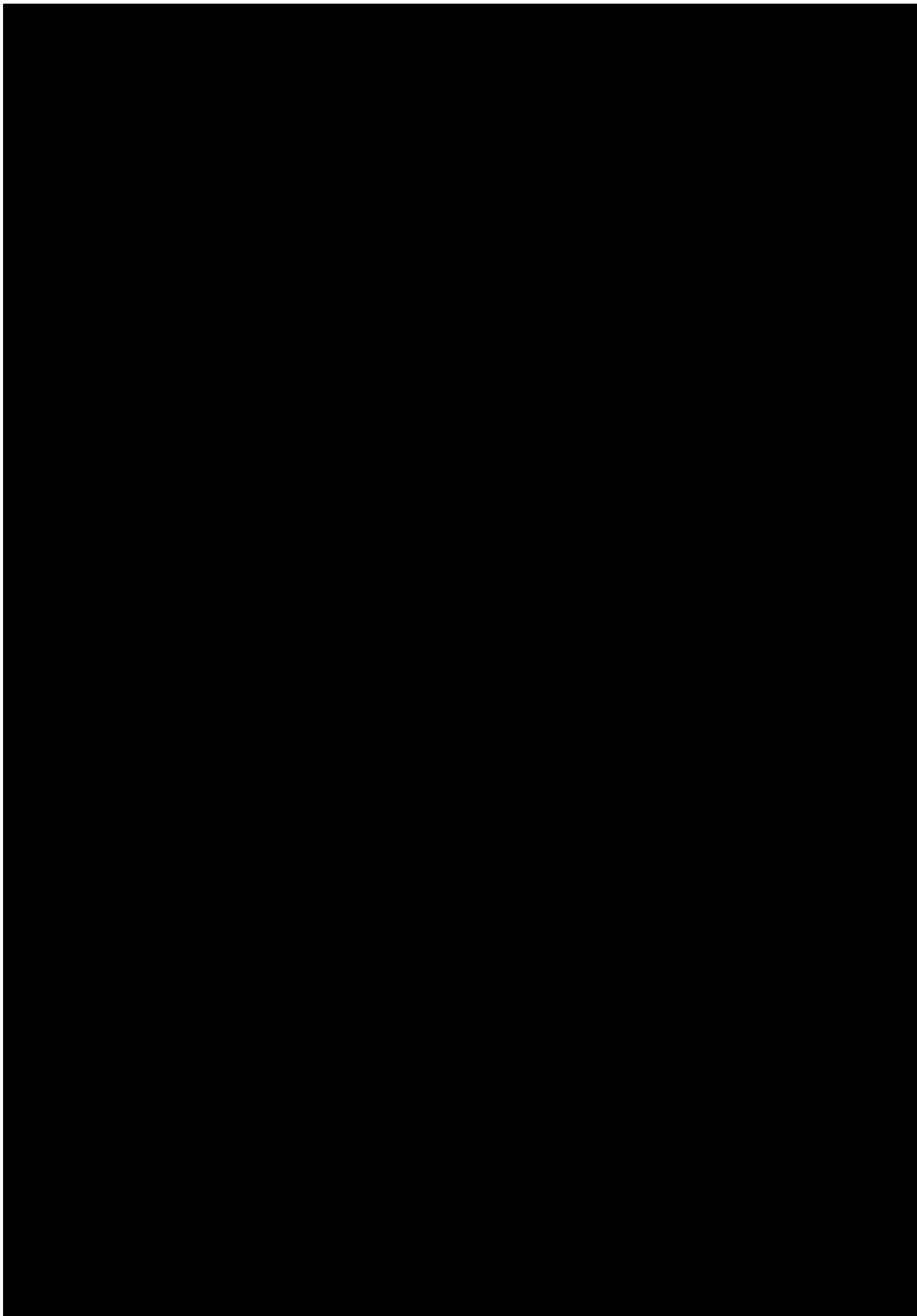


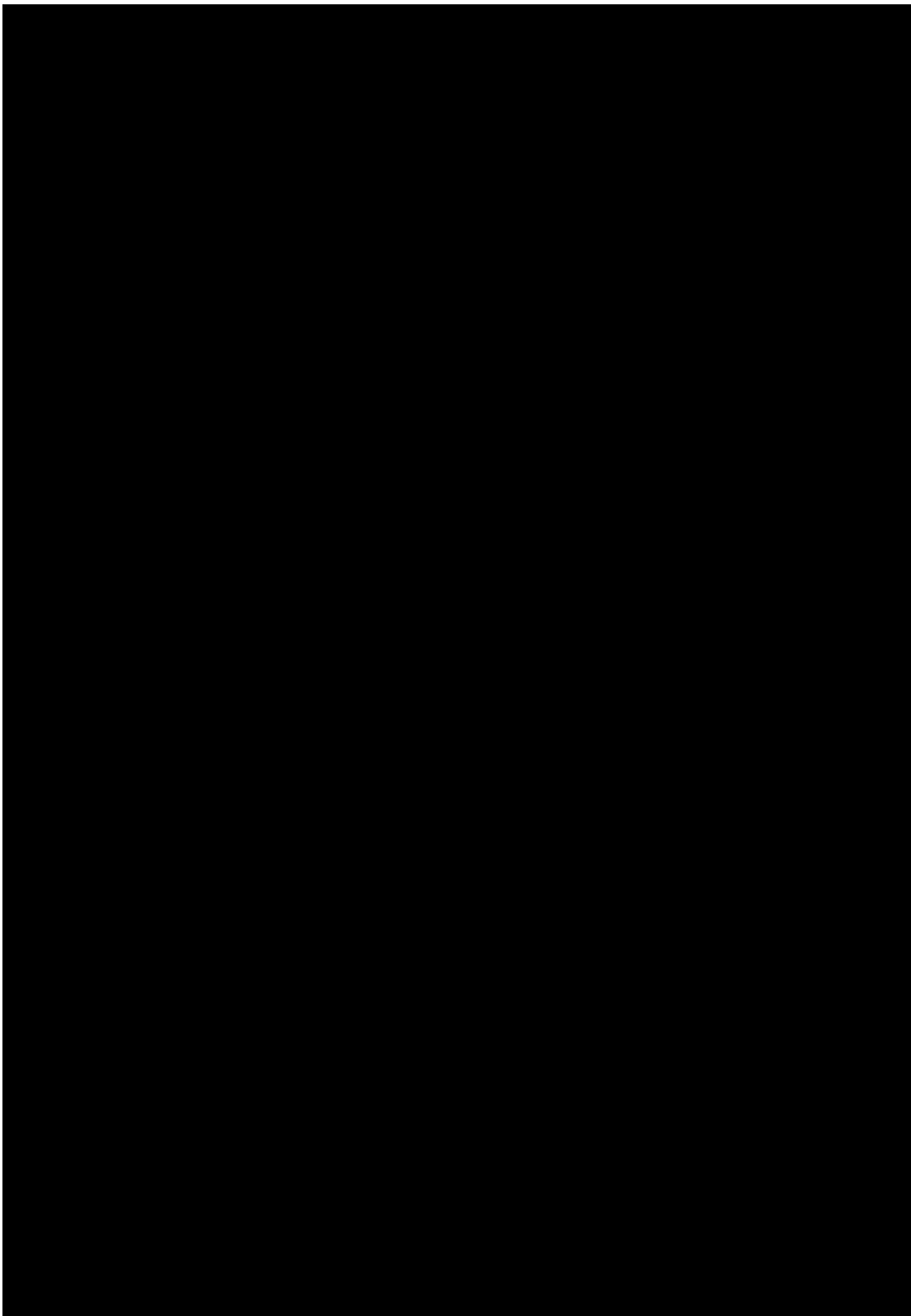


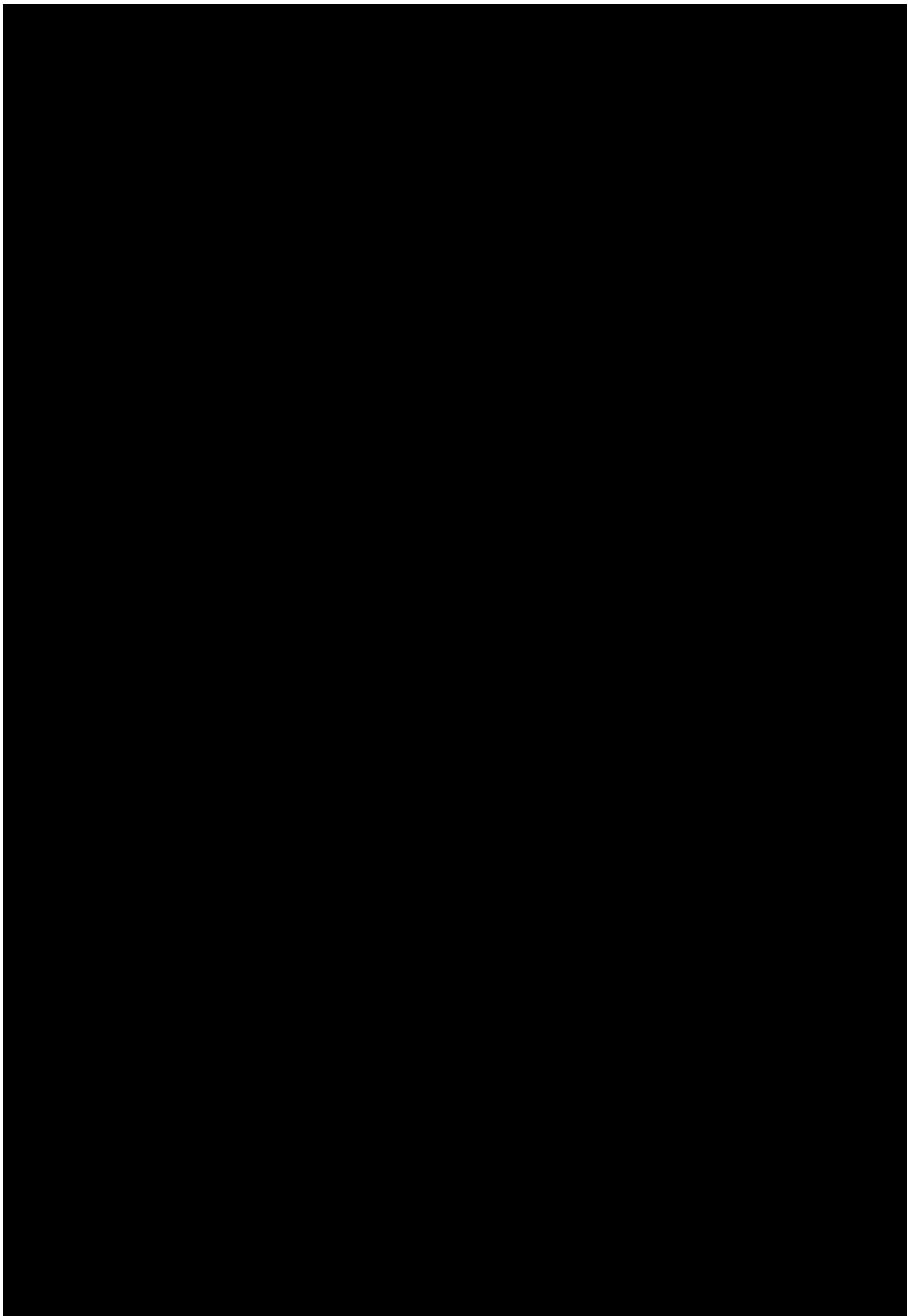


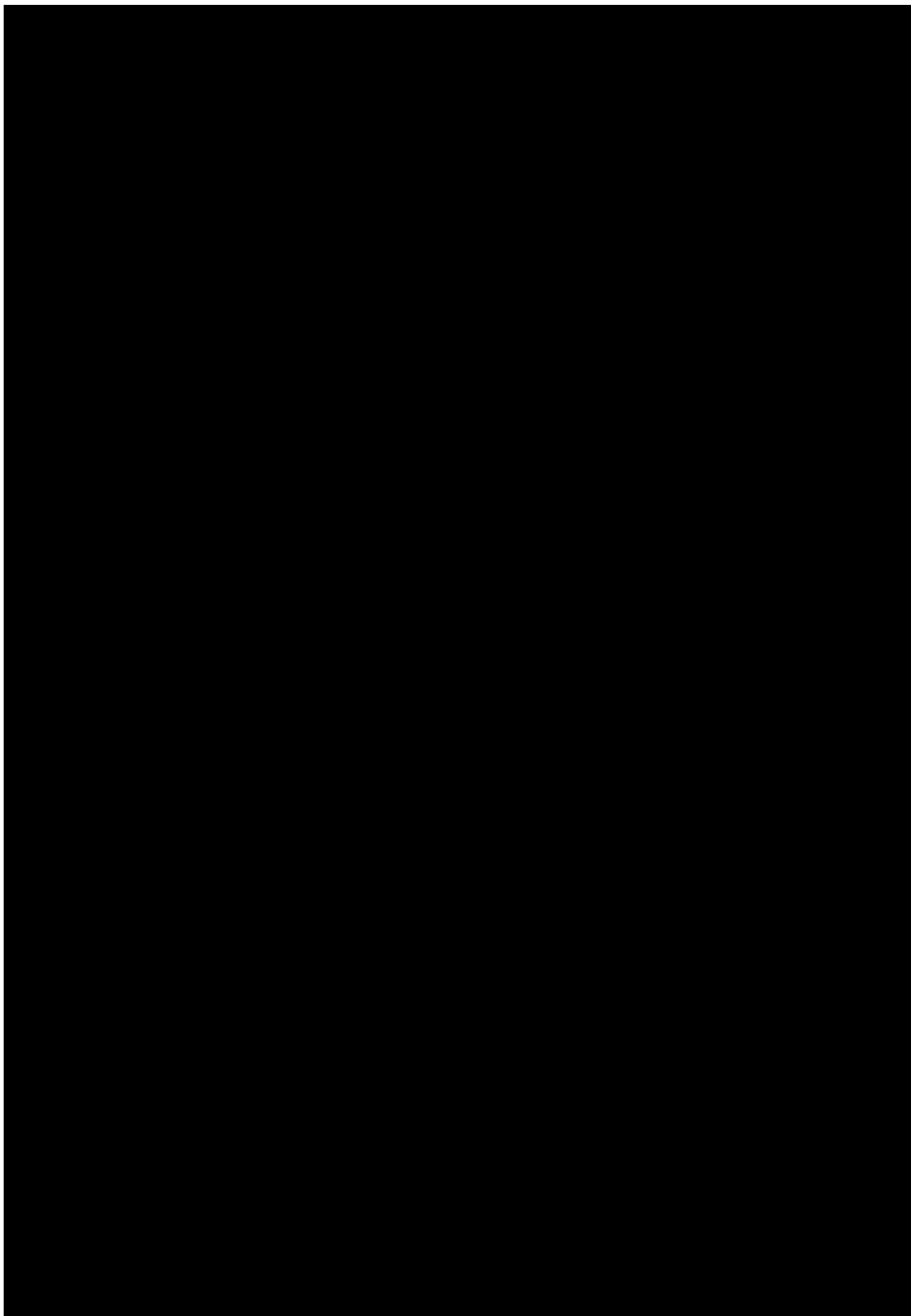


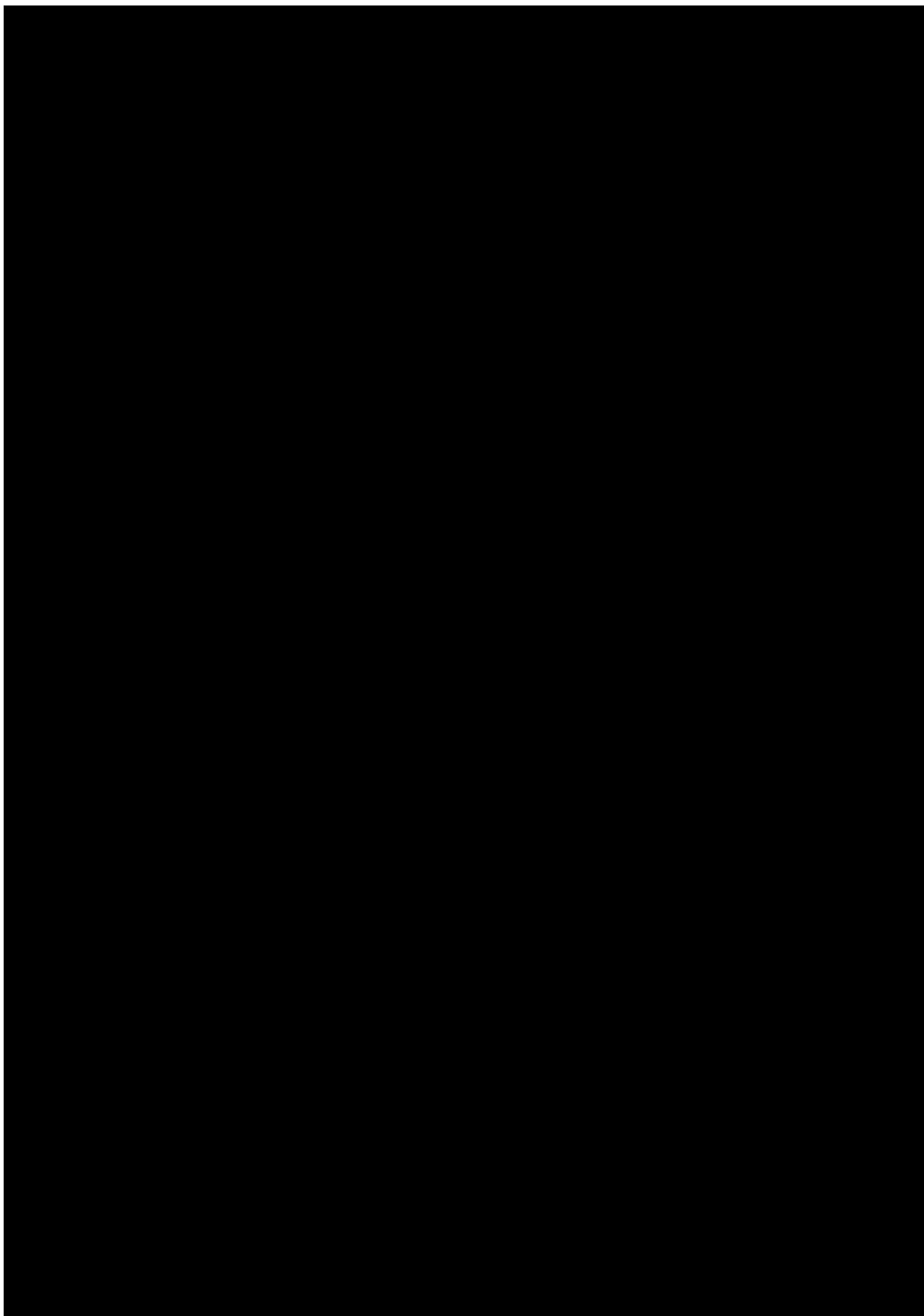


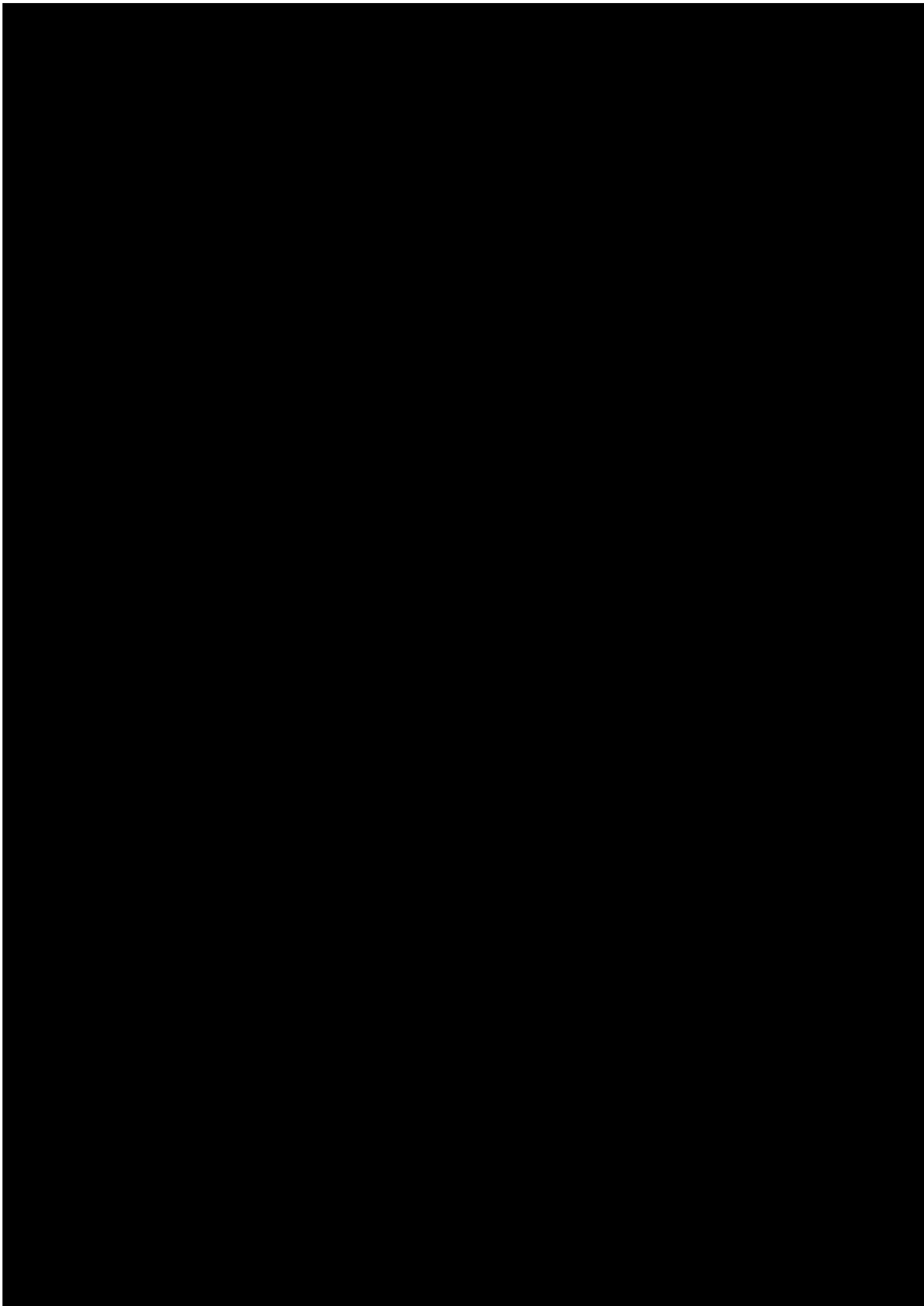


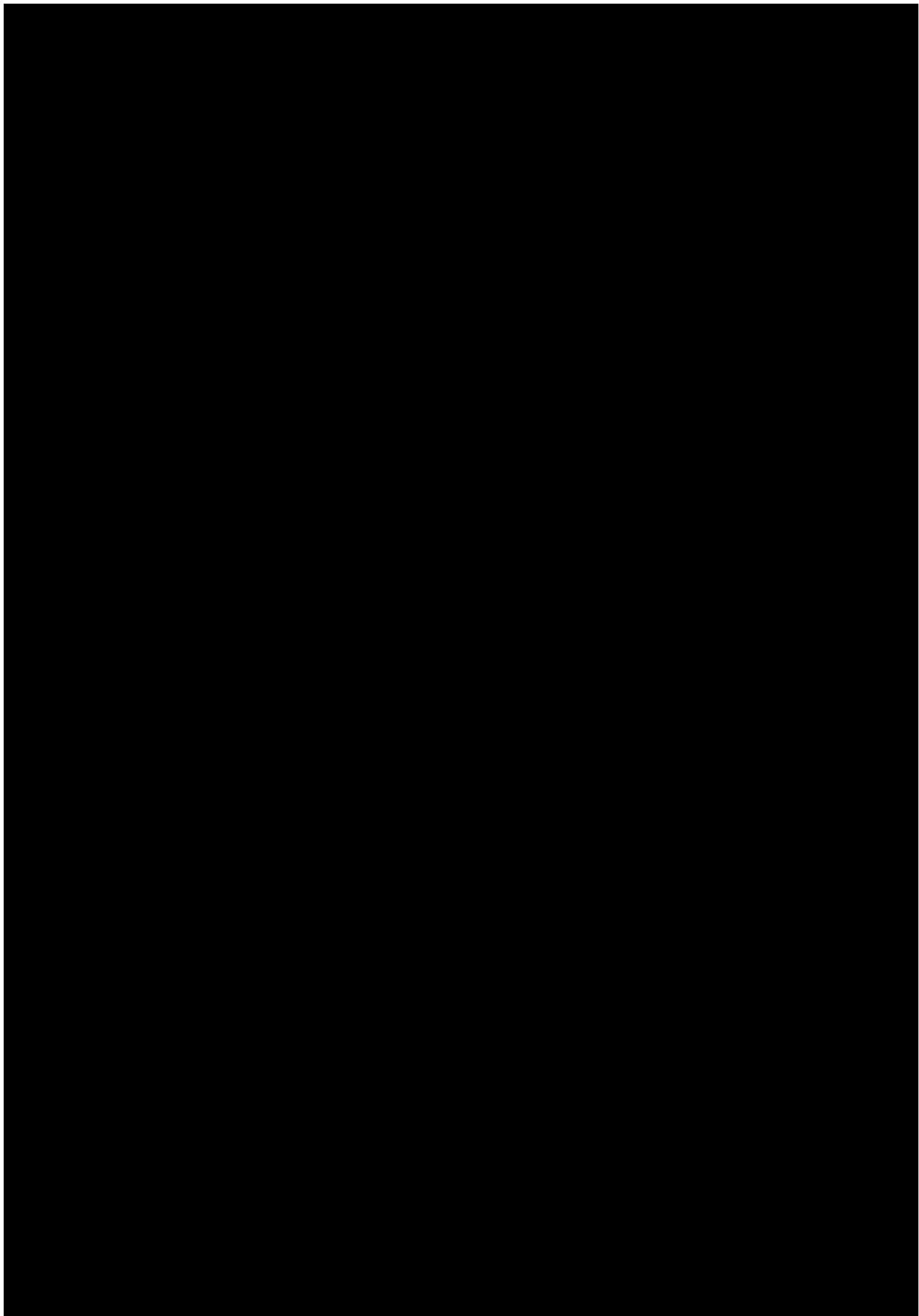


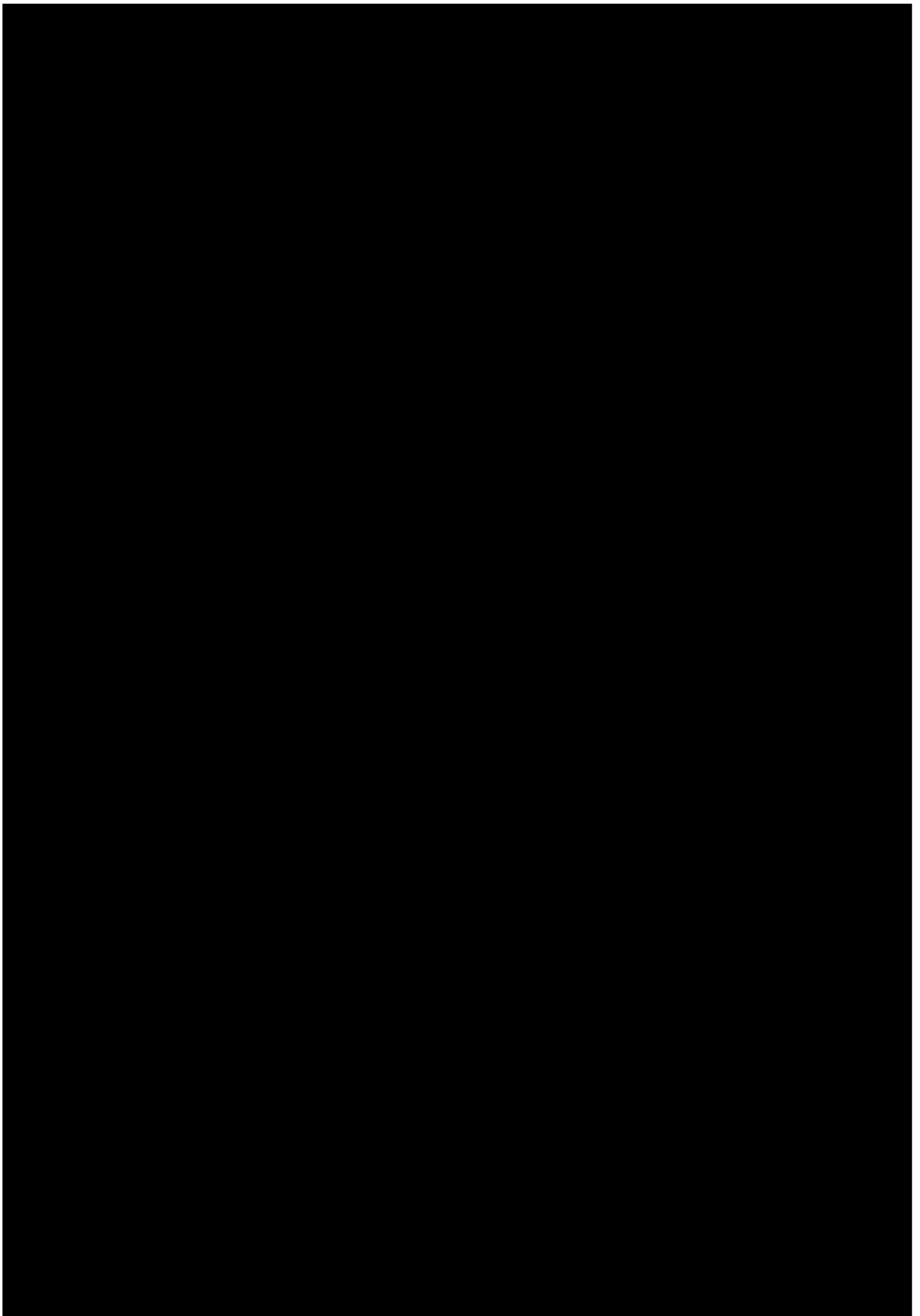


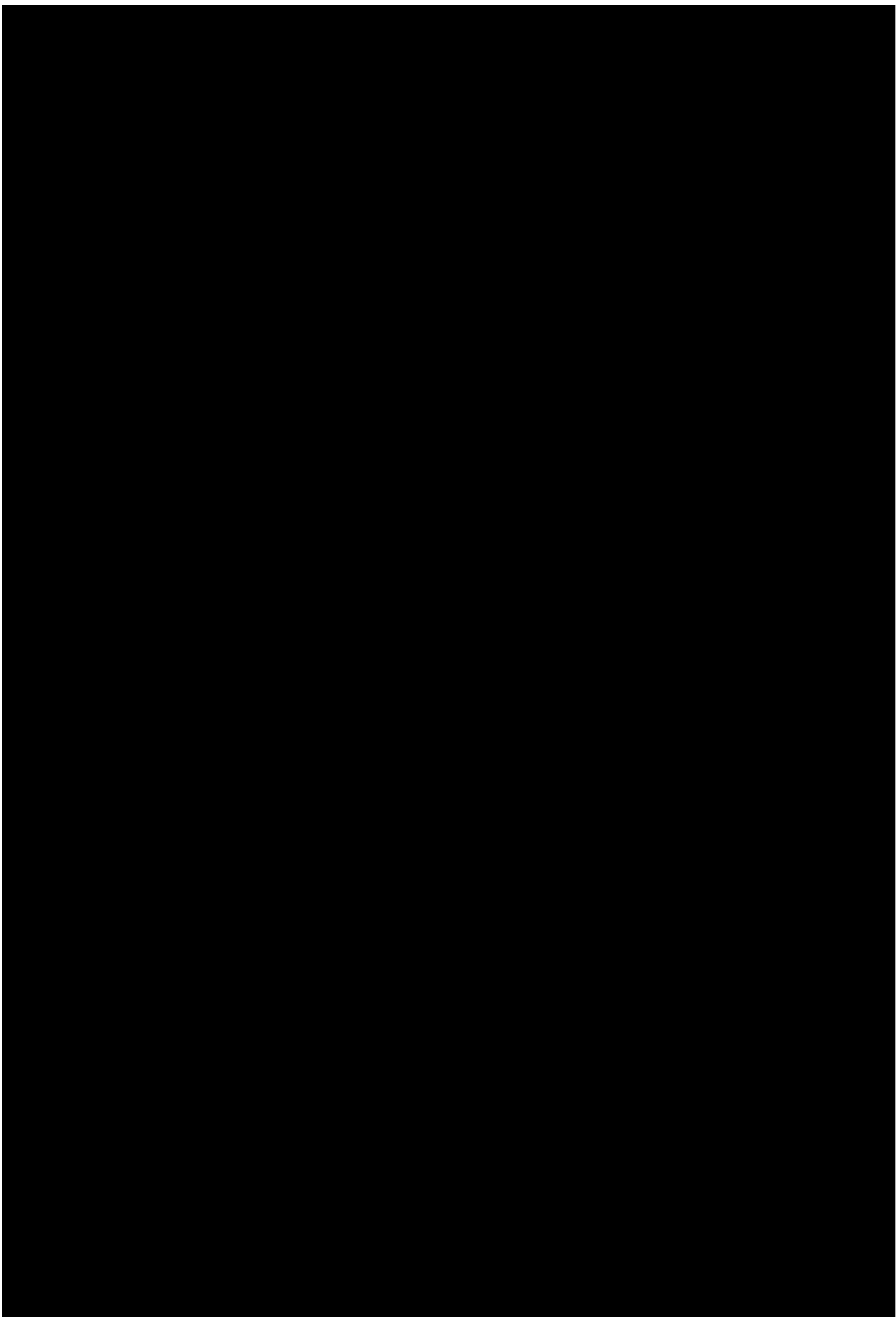


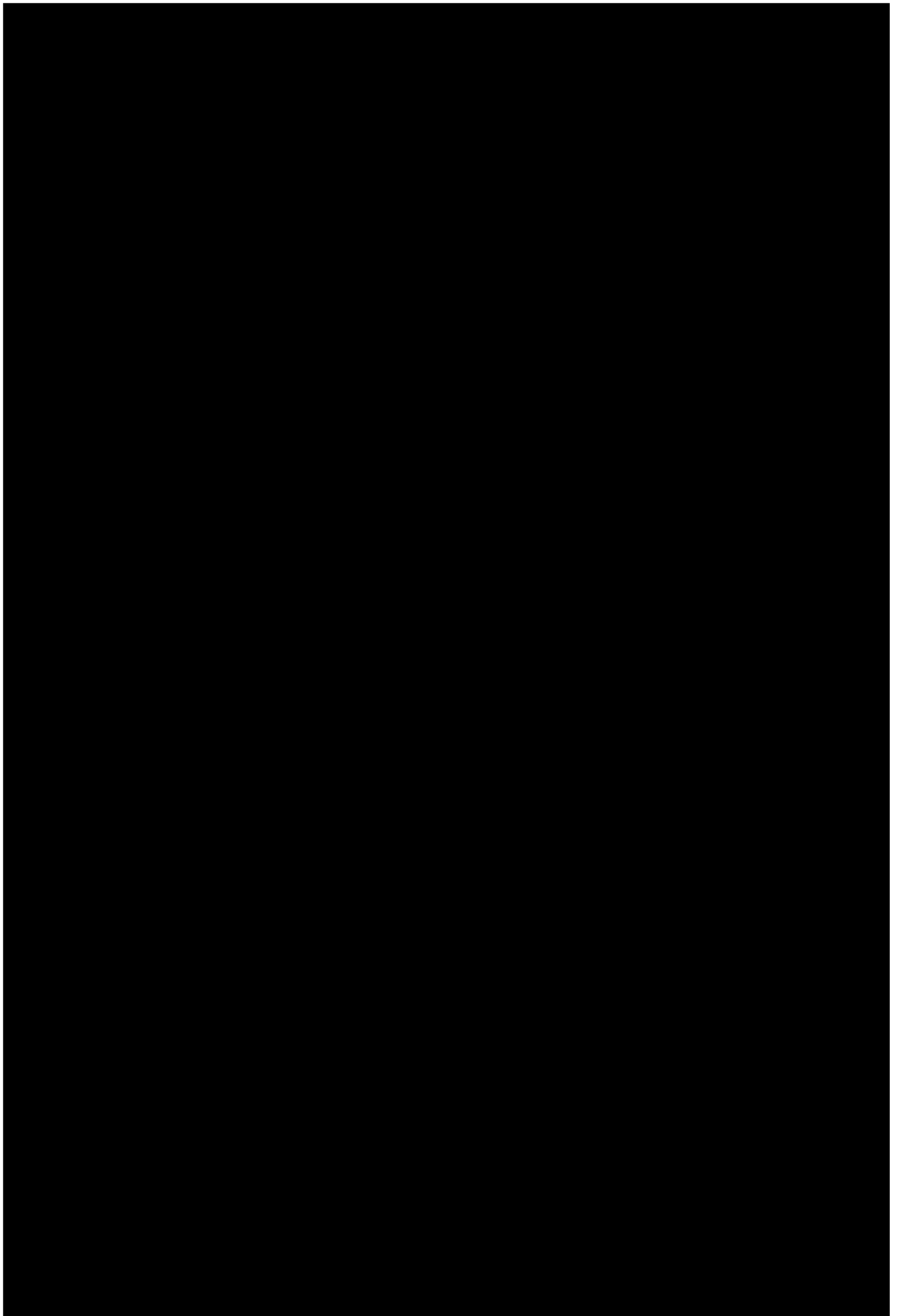


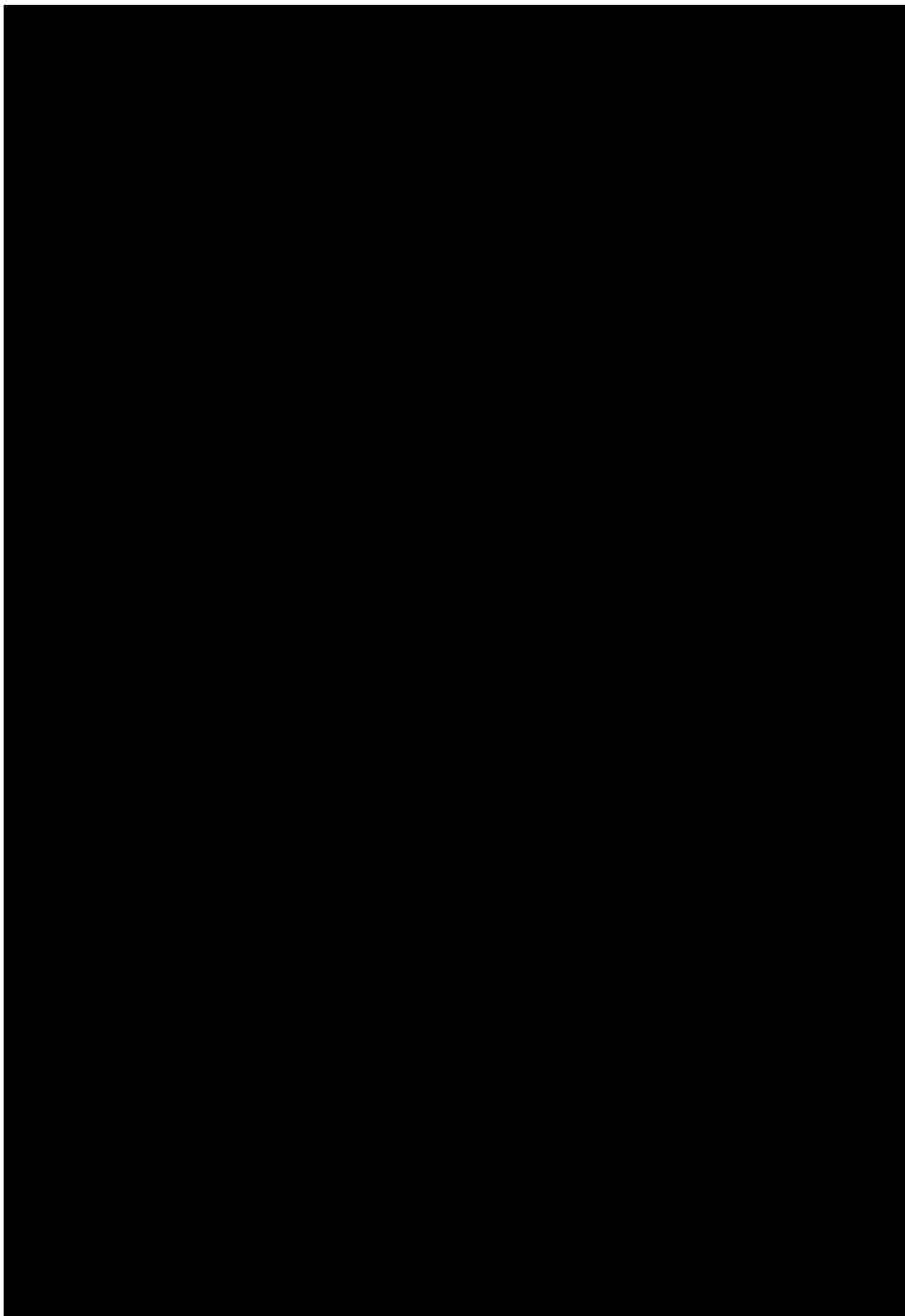


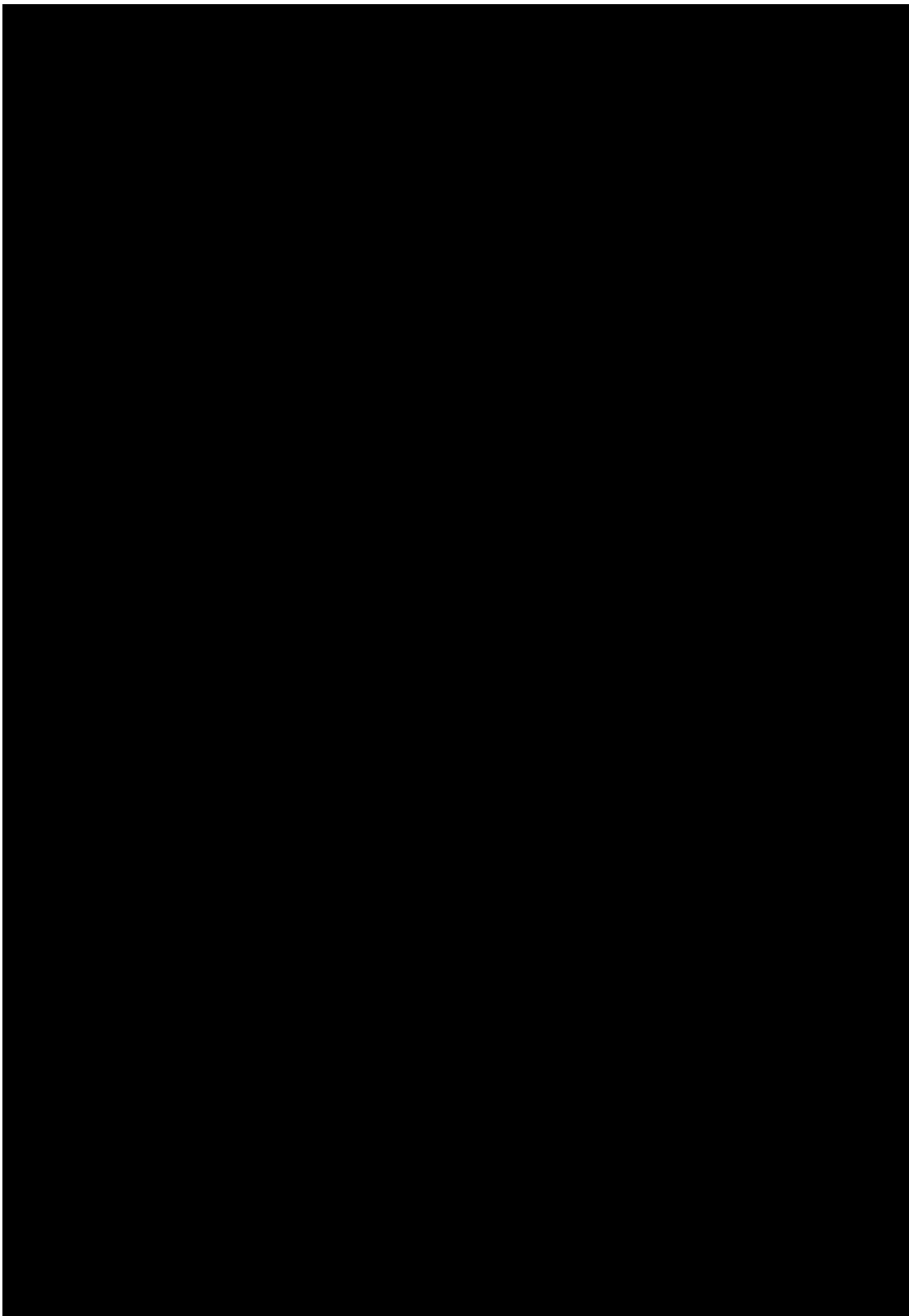


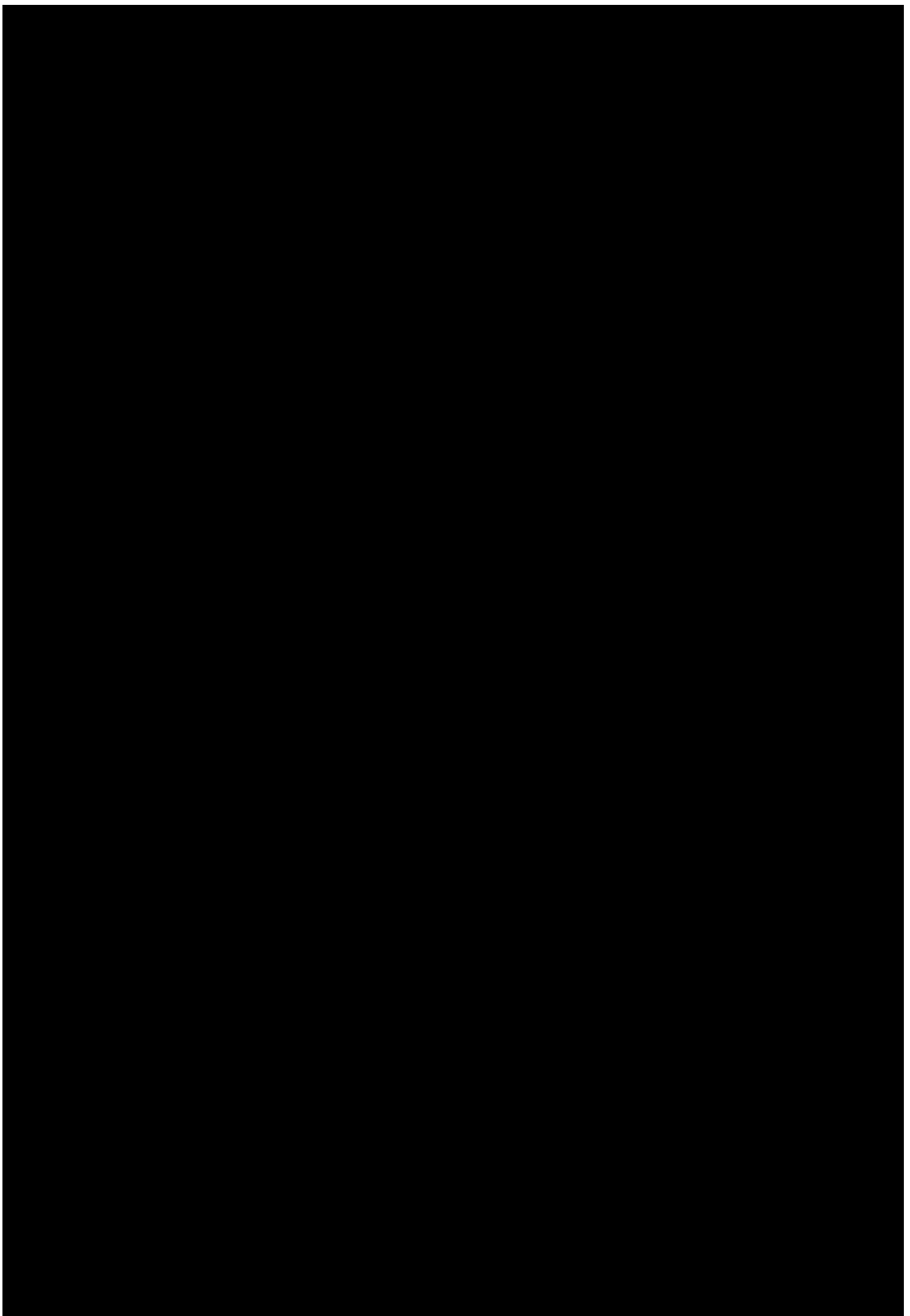


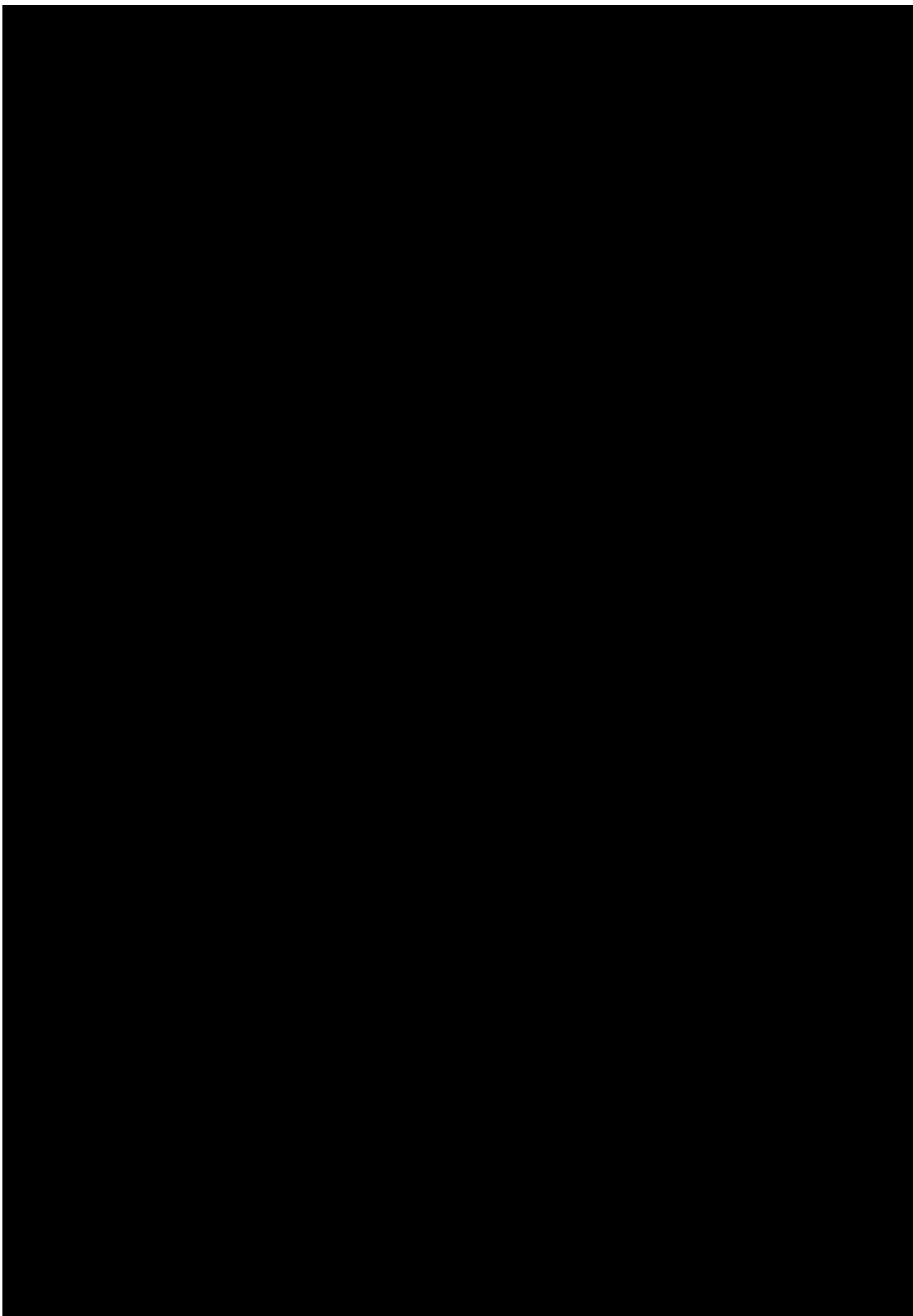


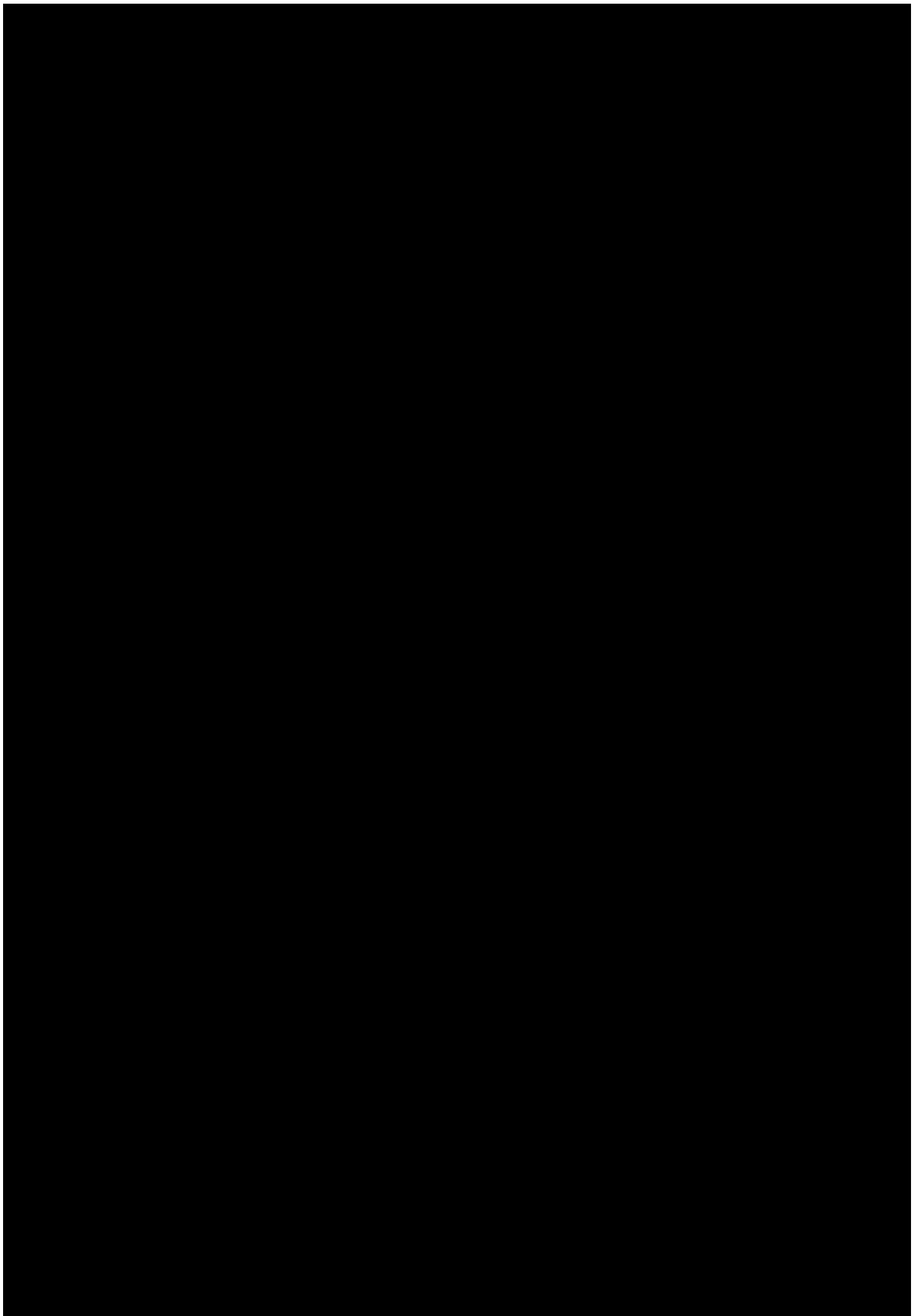


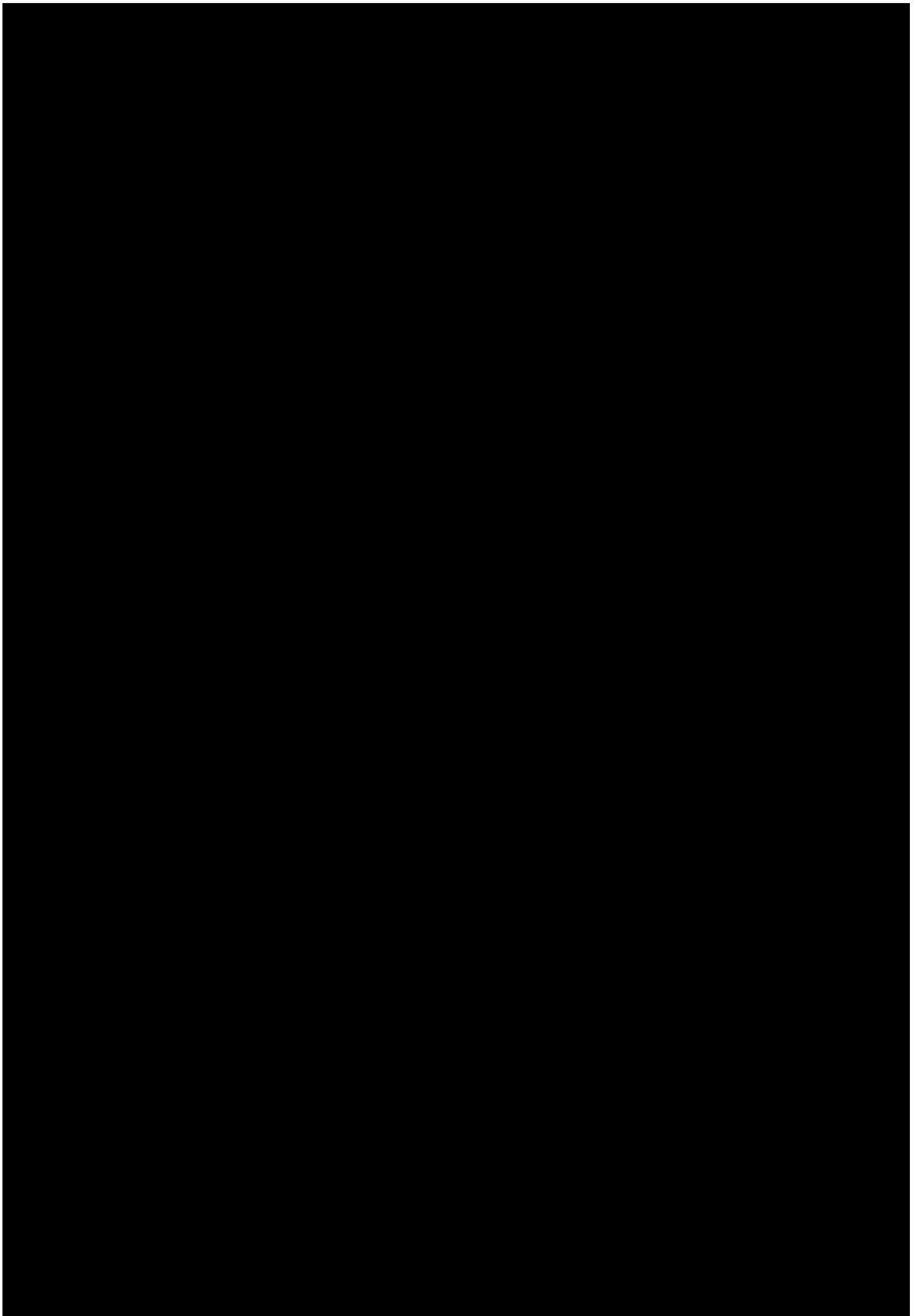


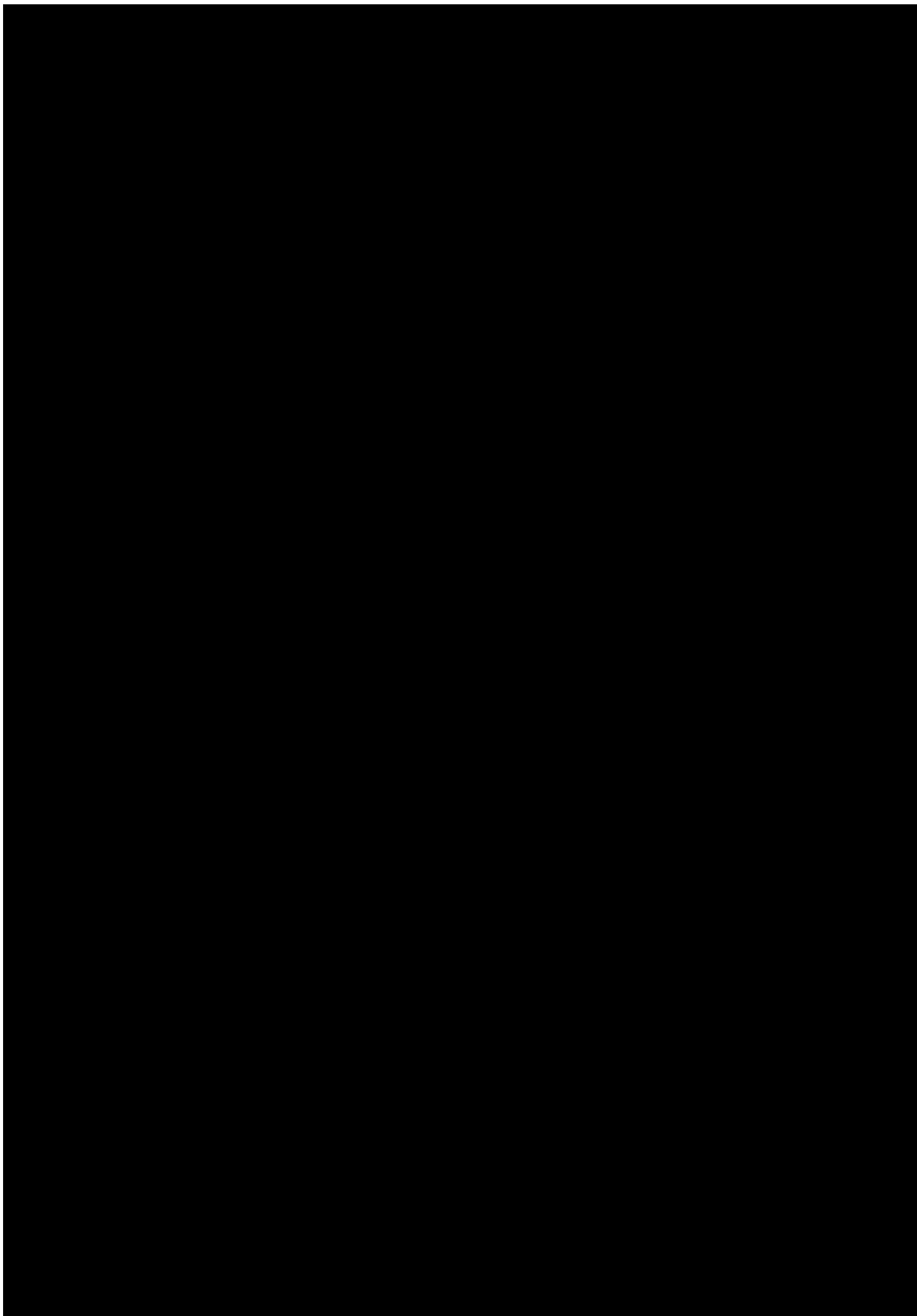


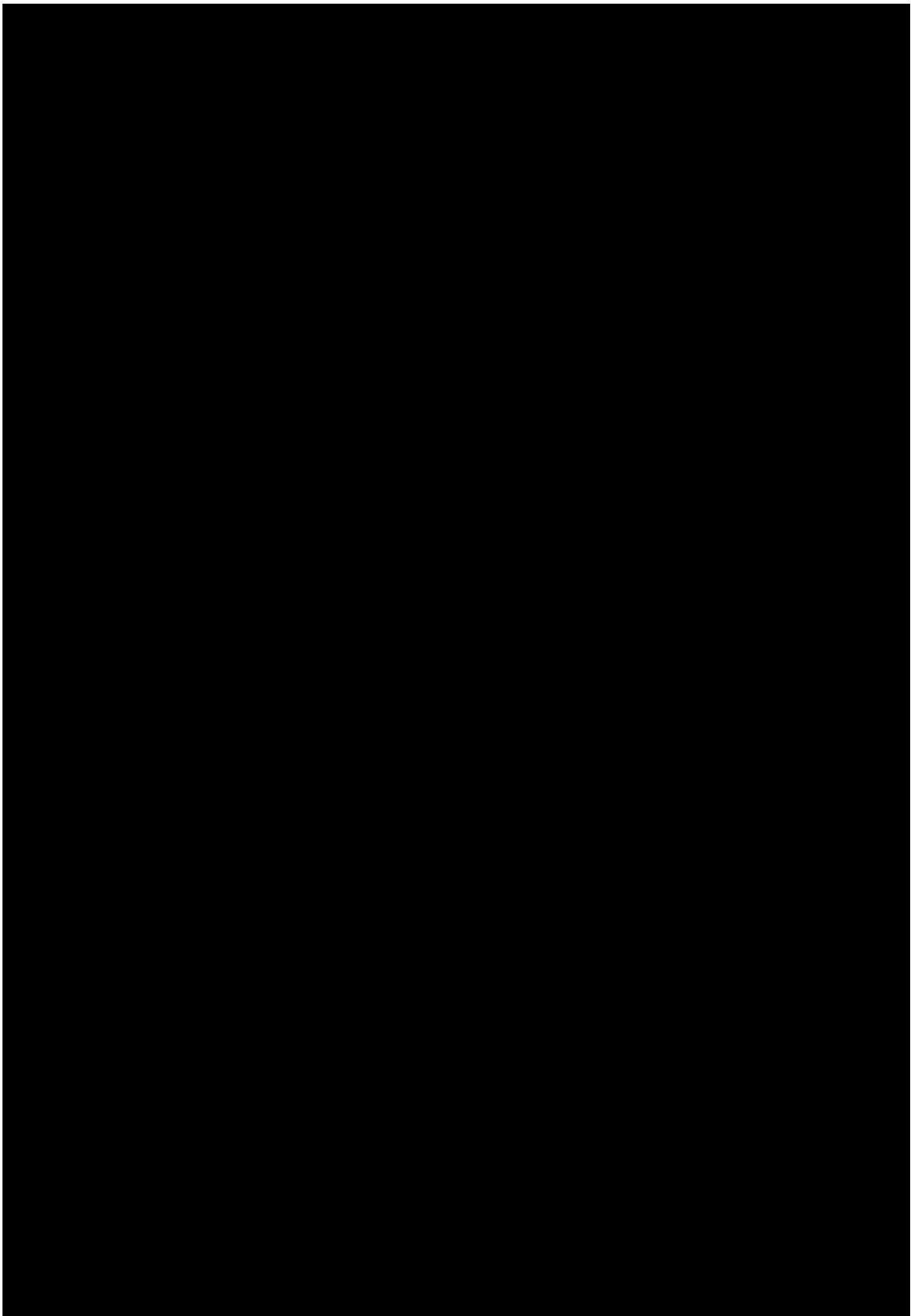


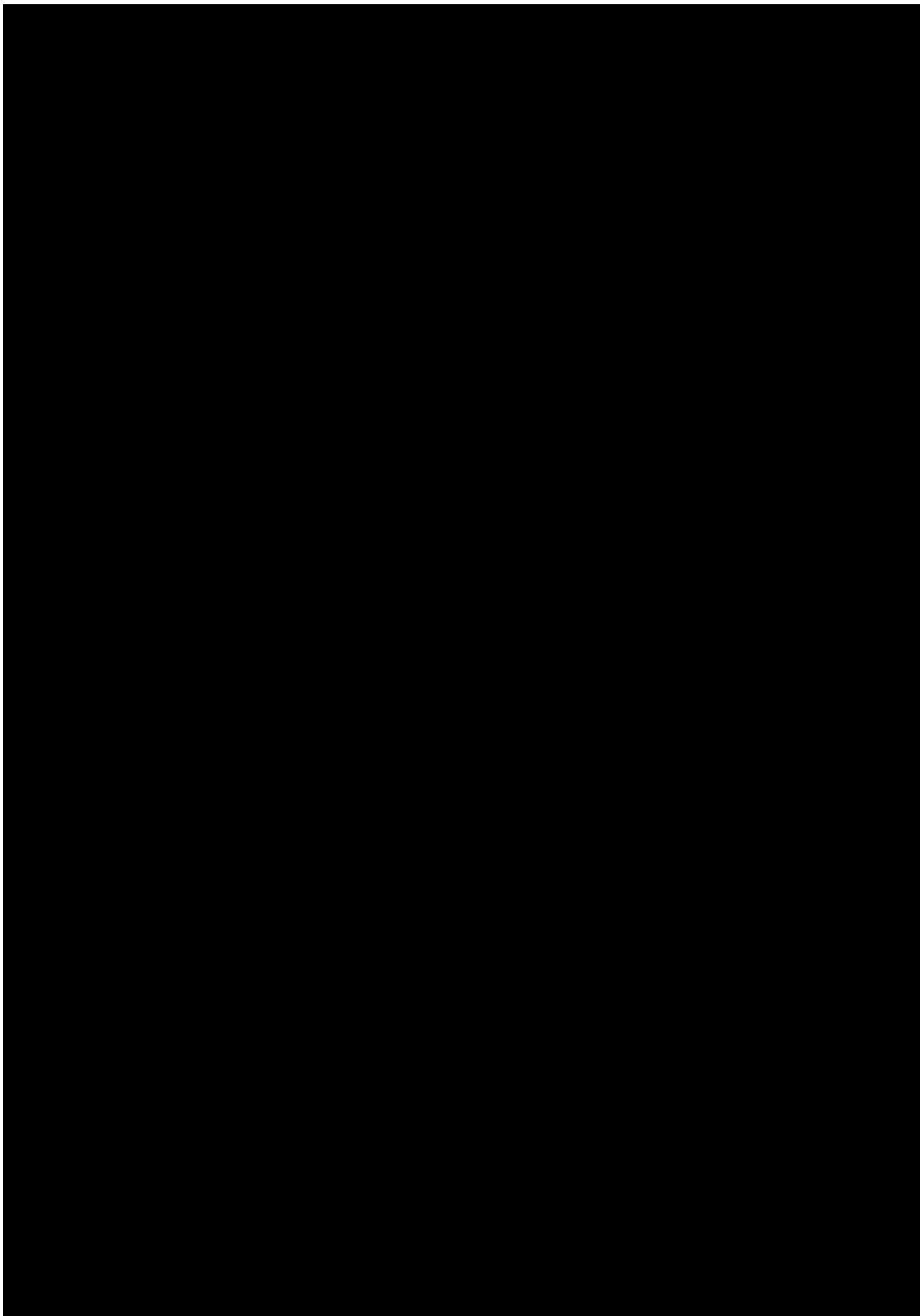


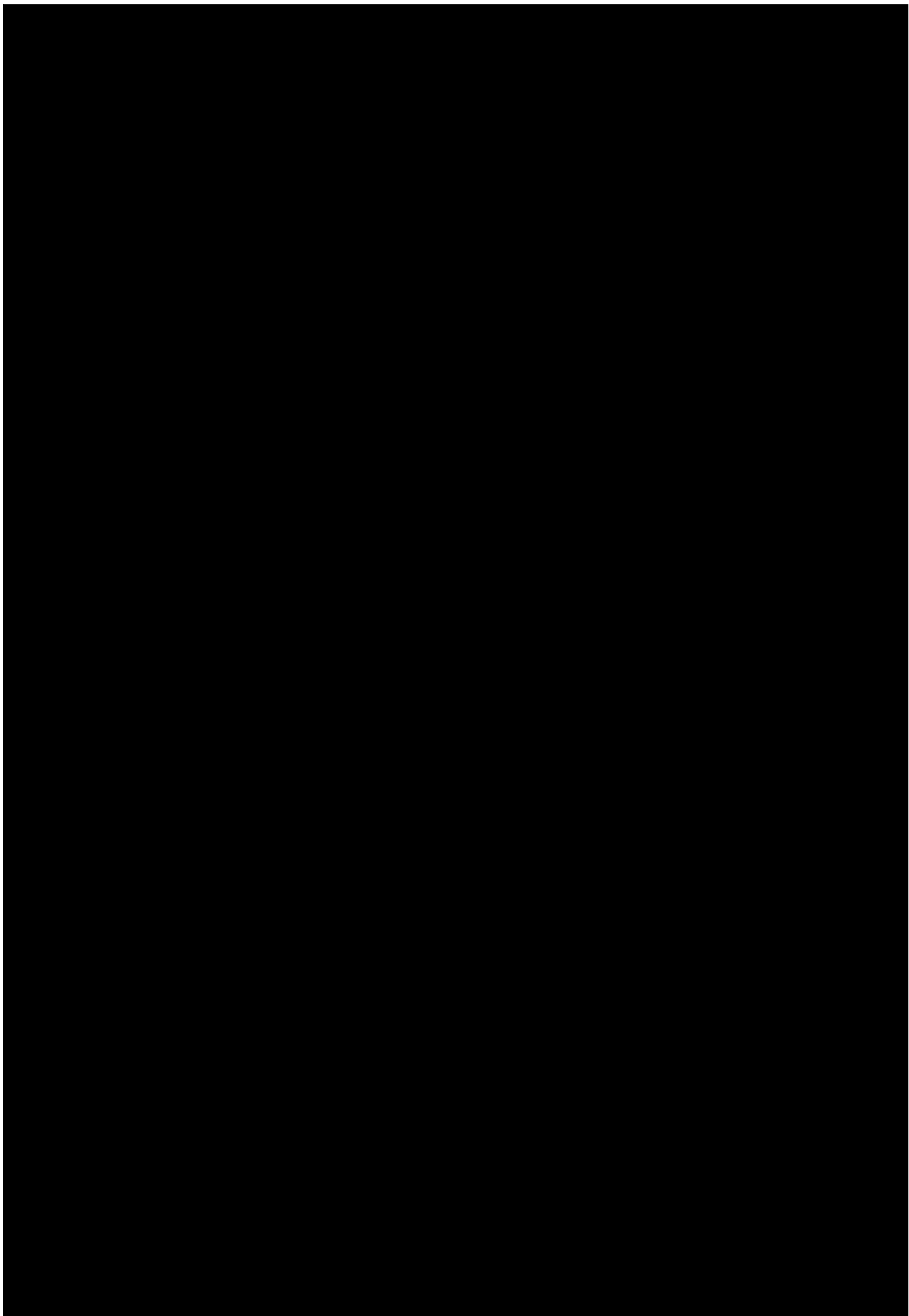


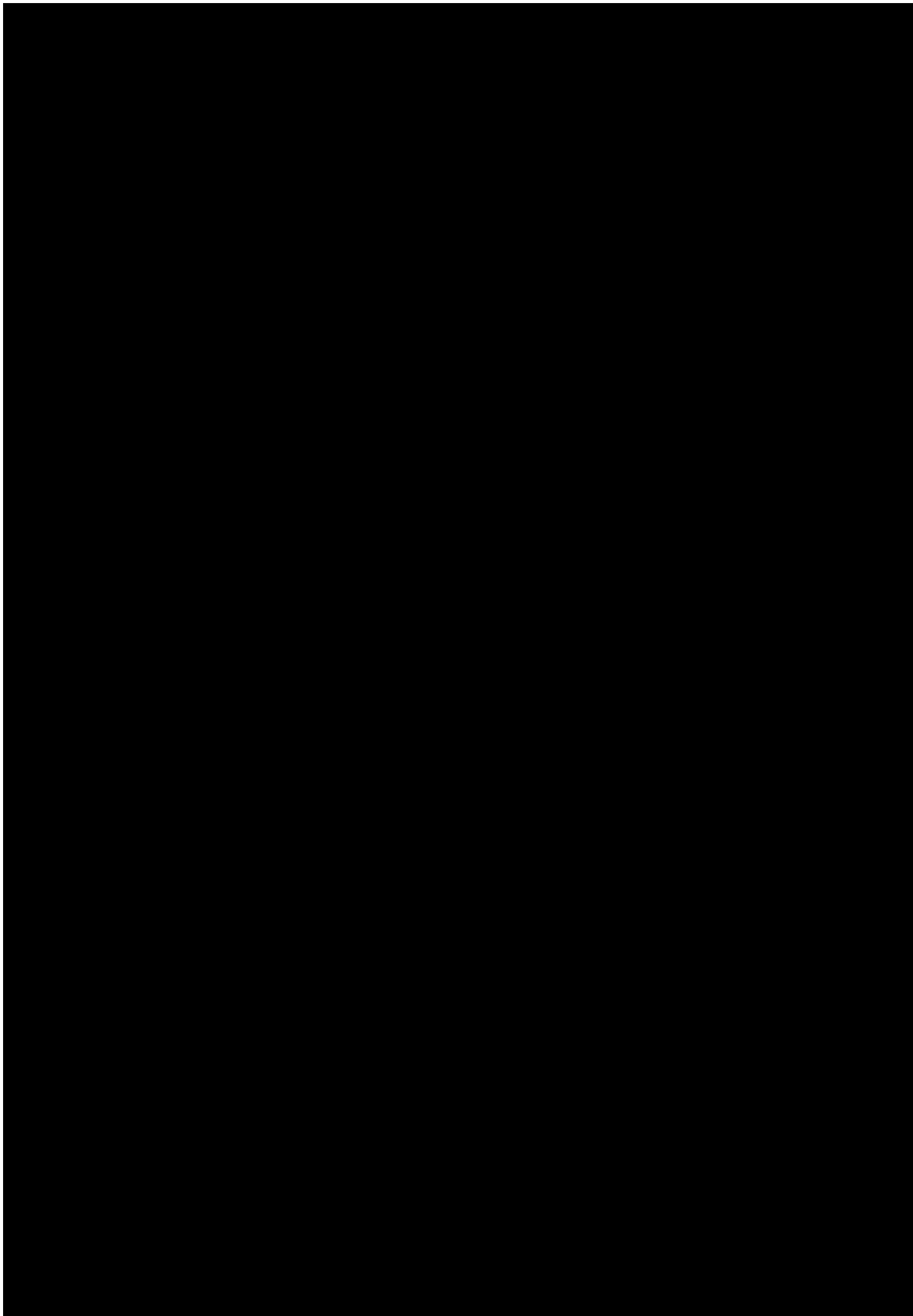








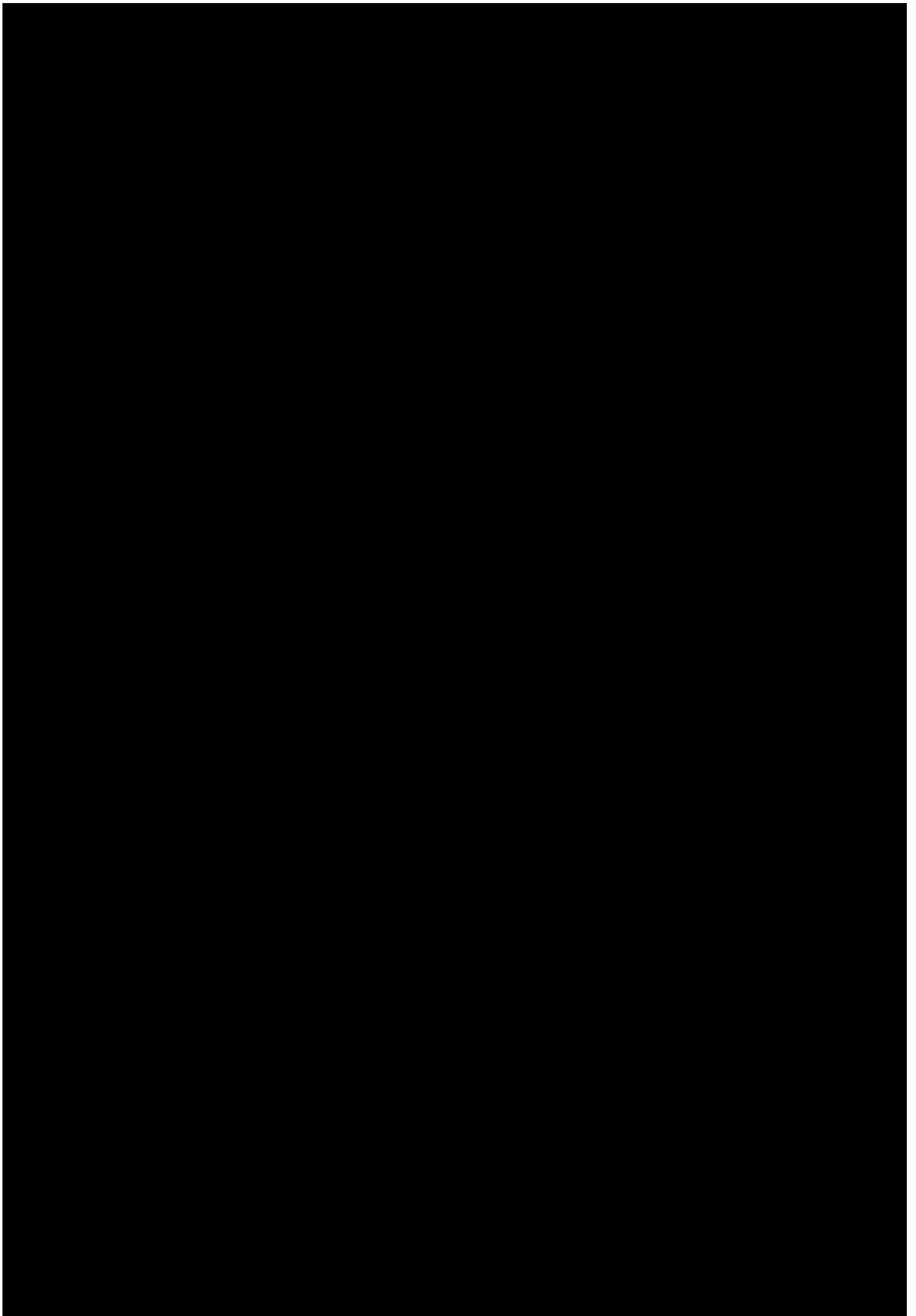


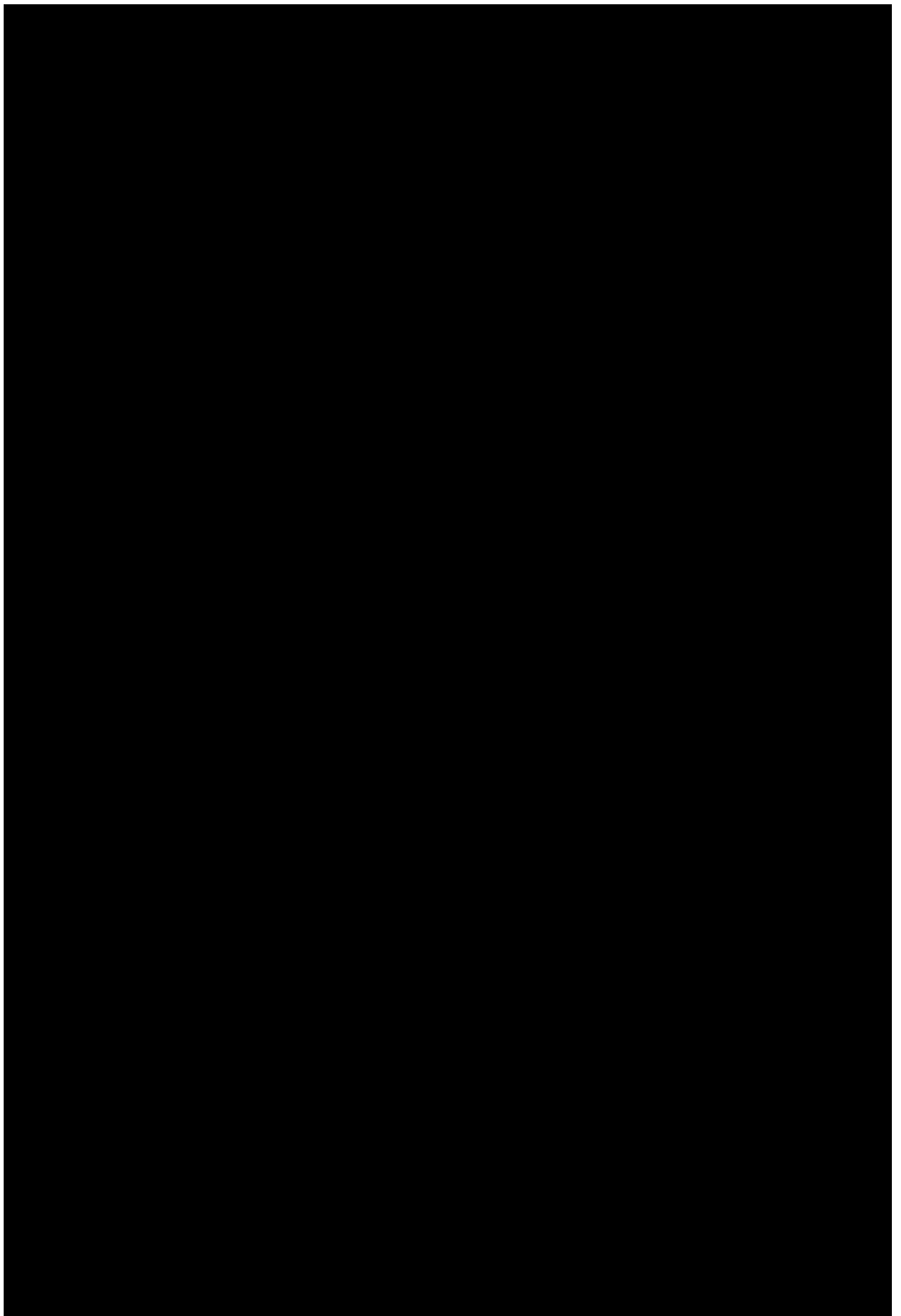


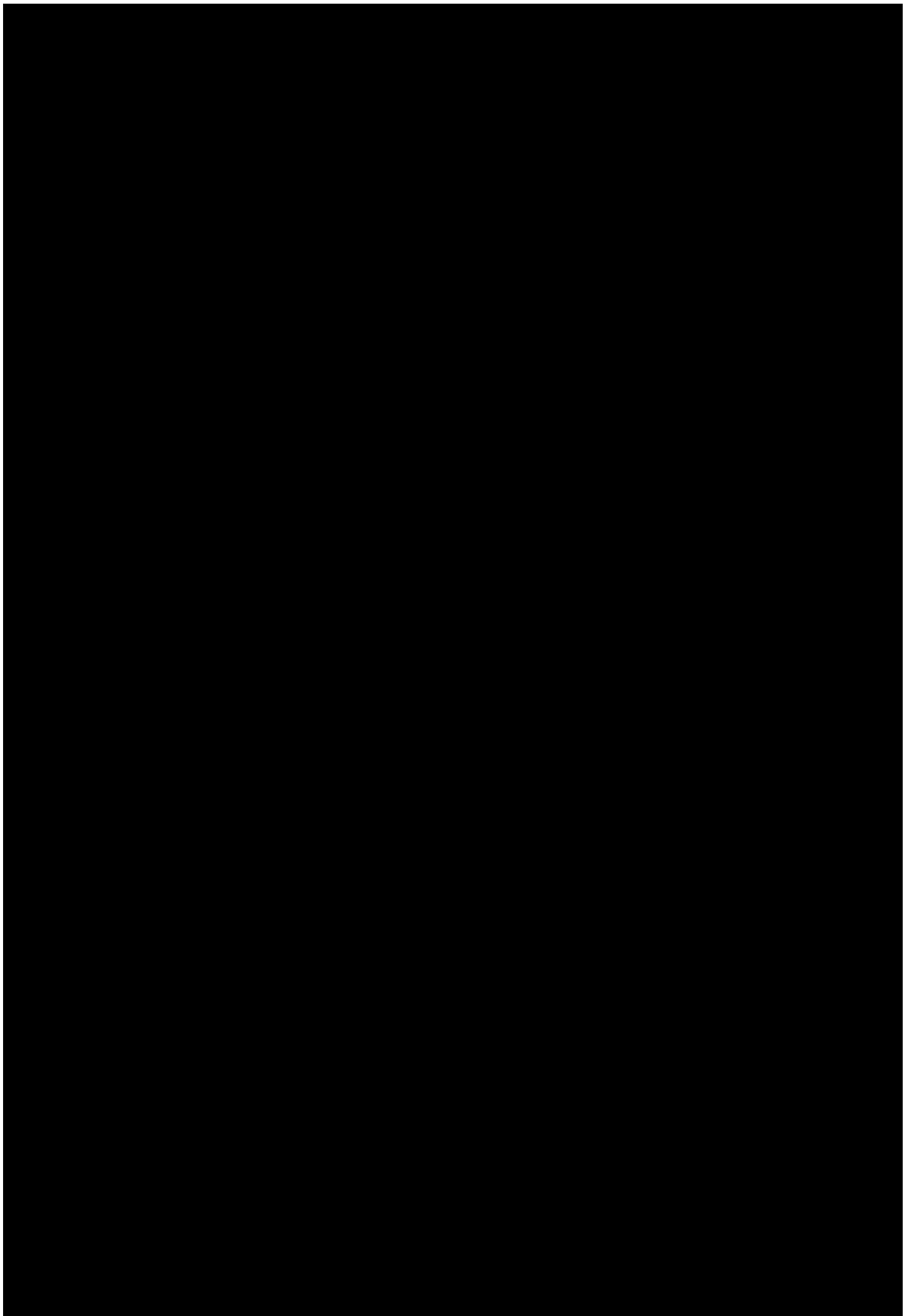
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This not only helps in tracking expenses but also ensures compliance with tax regulations. The document further outlines the steps for conducting a regular audit of the accounts, highlighting the need for transparency and accountability in financial management.

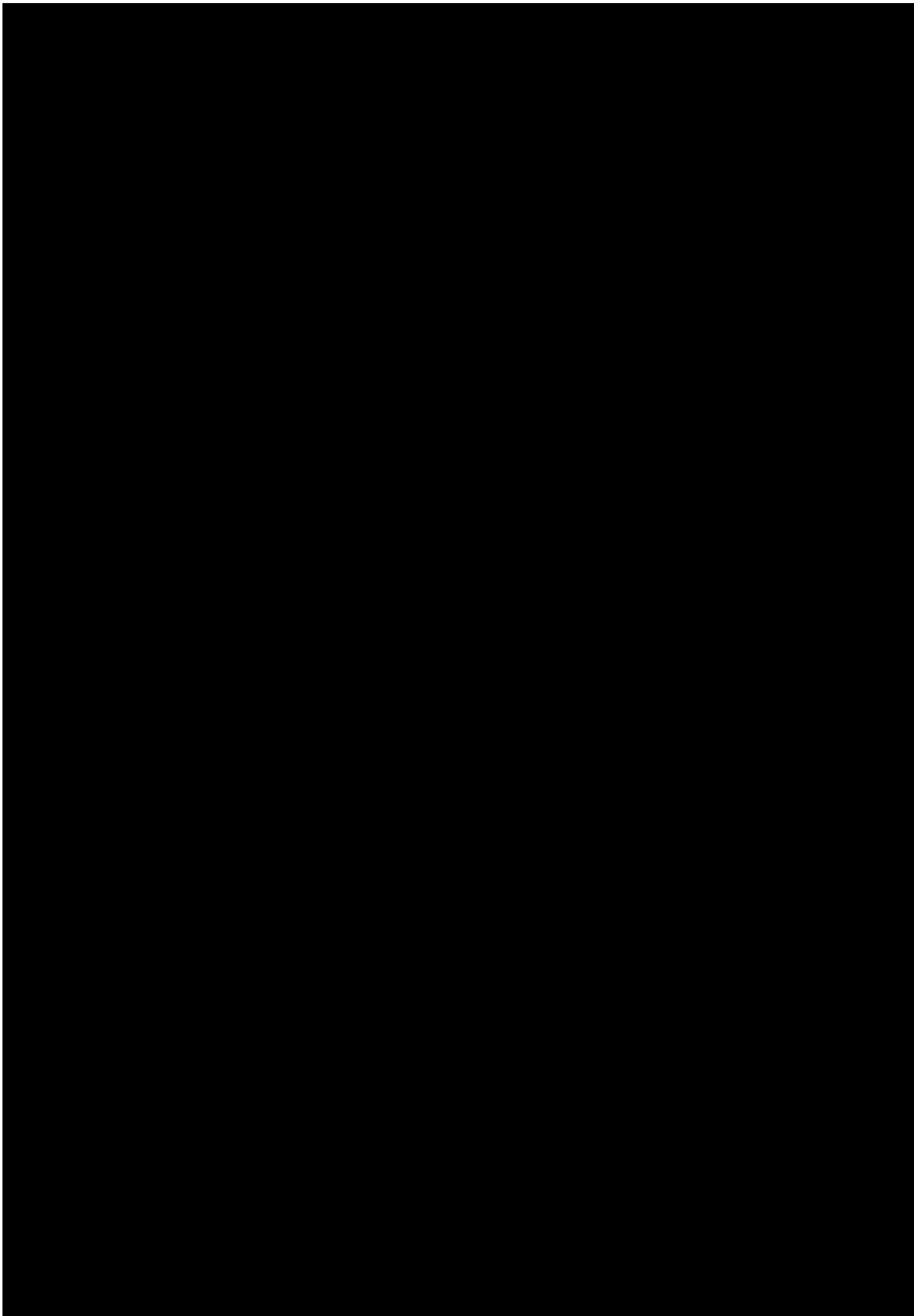
In the second section, the author provides a detailed breakdown of the company's revenue streams and cost structures. This analysis is crucial for understanding the overall financial health and identifying areas for potential improvement. The data shows a steady increase in sales over the past year, which is a positive indicator of growth. However, the rising costs of raw materials and labor have put some pressure on the profit margins, necessitating a re-evaluation of the pricing strategy and operational efficiency.

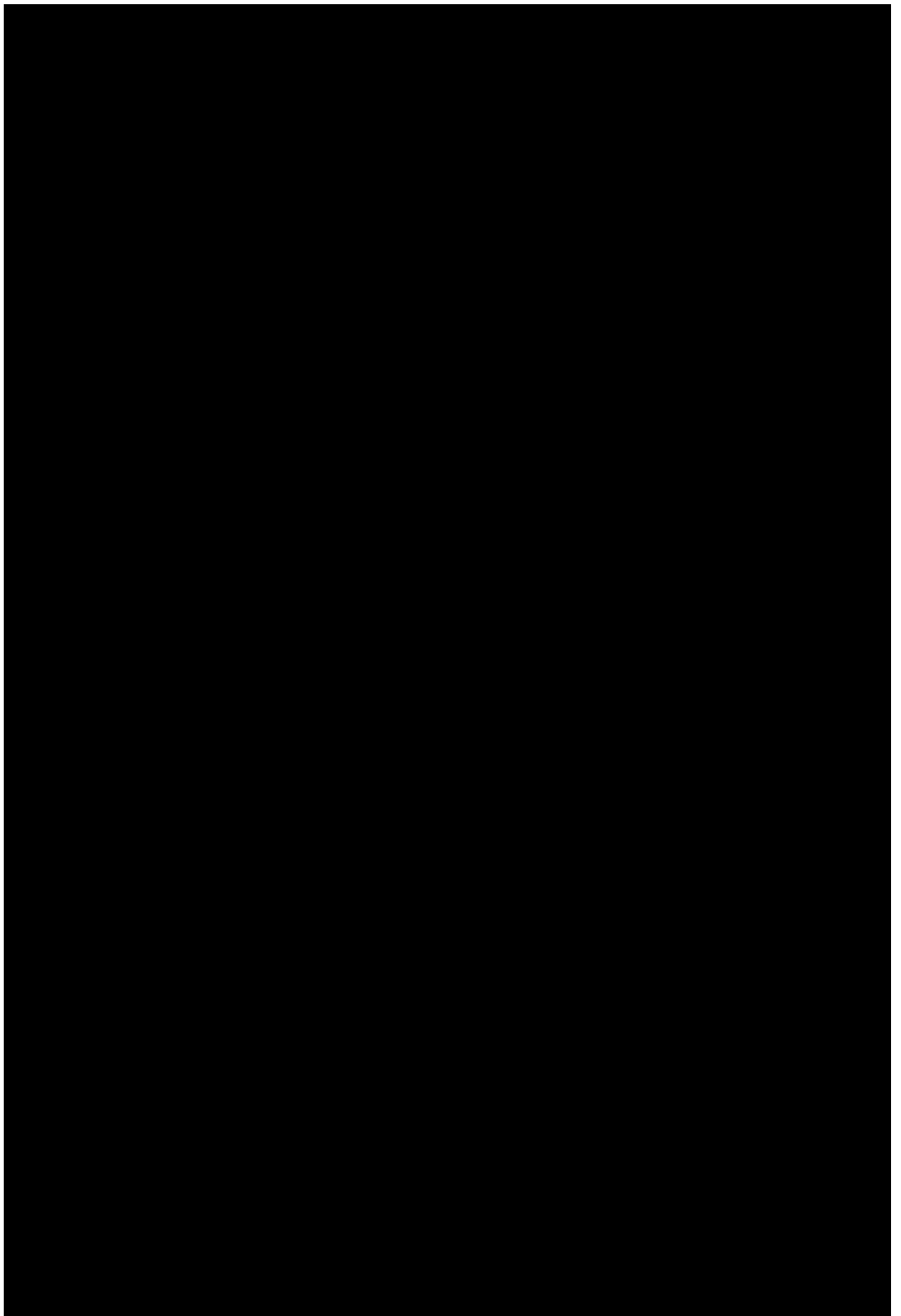
The third part of the document focuses on the company's financial projections for the upcoming year. These projections are based on current market trends and internal forecasts, providing a clear picture of the expected performance. The author notes that while there are challenges ahead, the company is well-positioned to meet its goals through strategic planning and effective resource allocation. The document concludes with a call to action, urging all stakeholders to remain committed to the company's vision and work together to achieve long-term success.









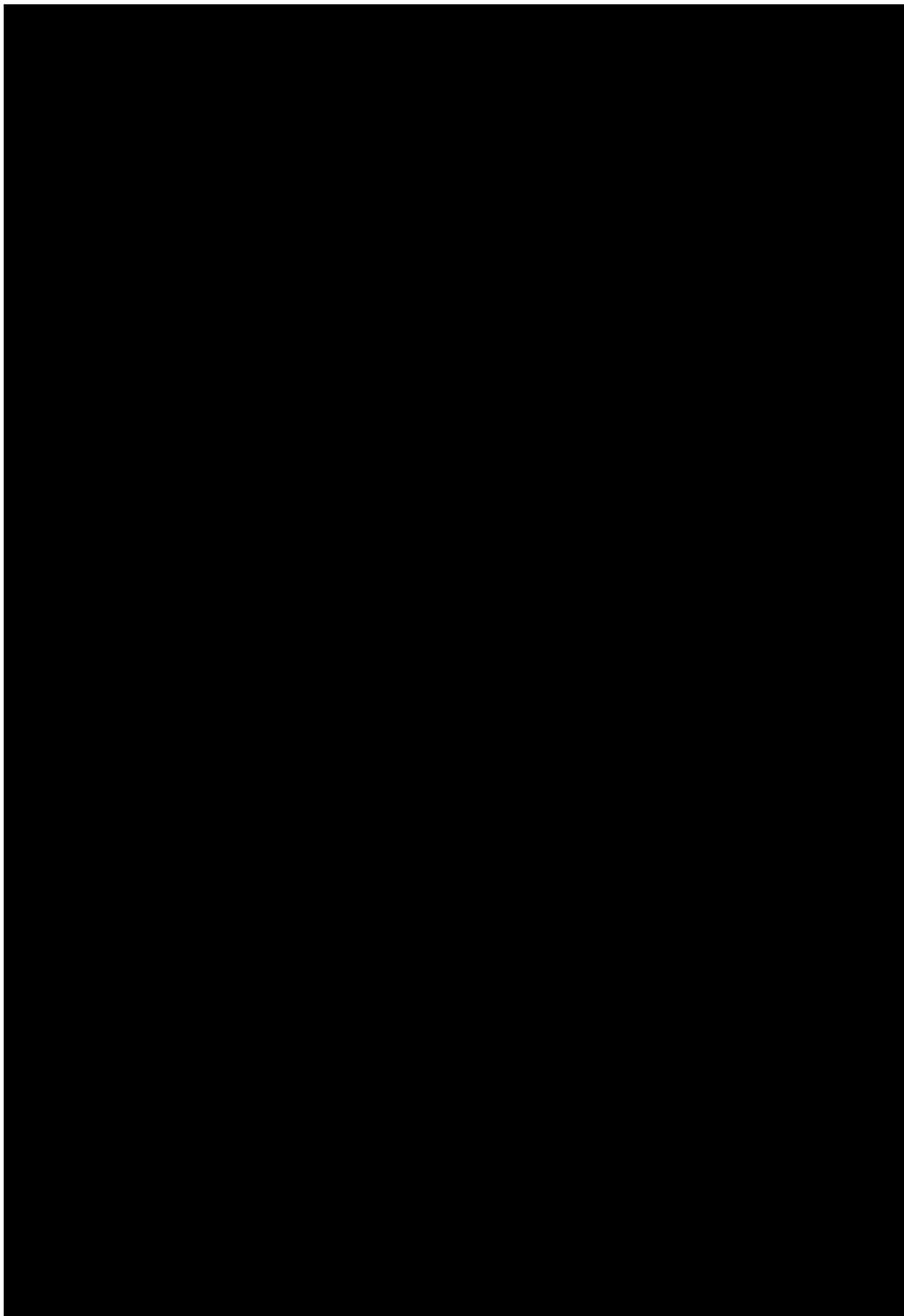


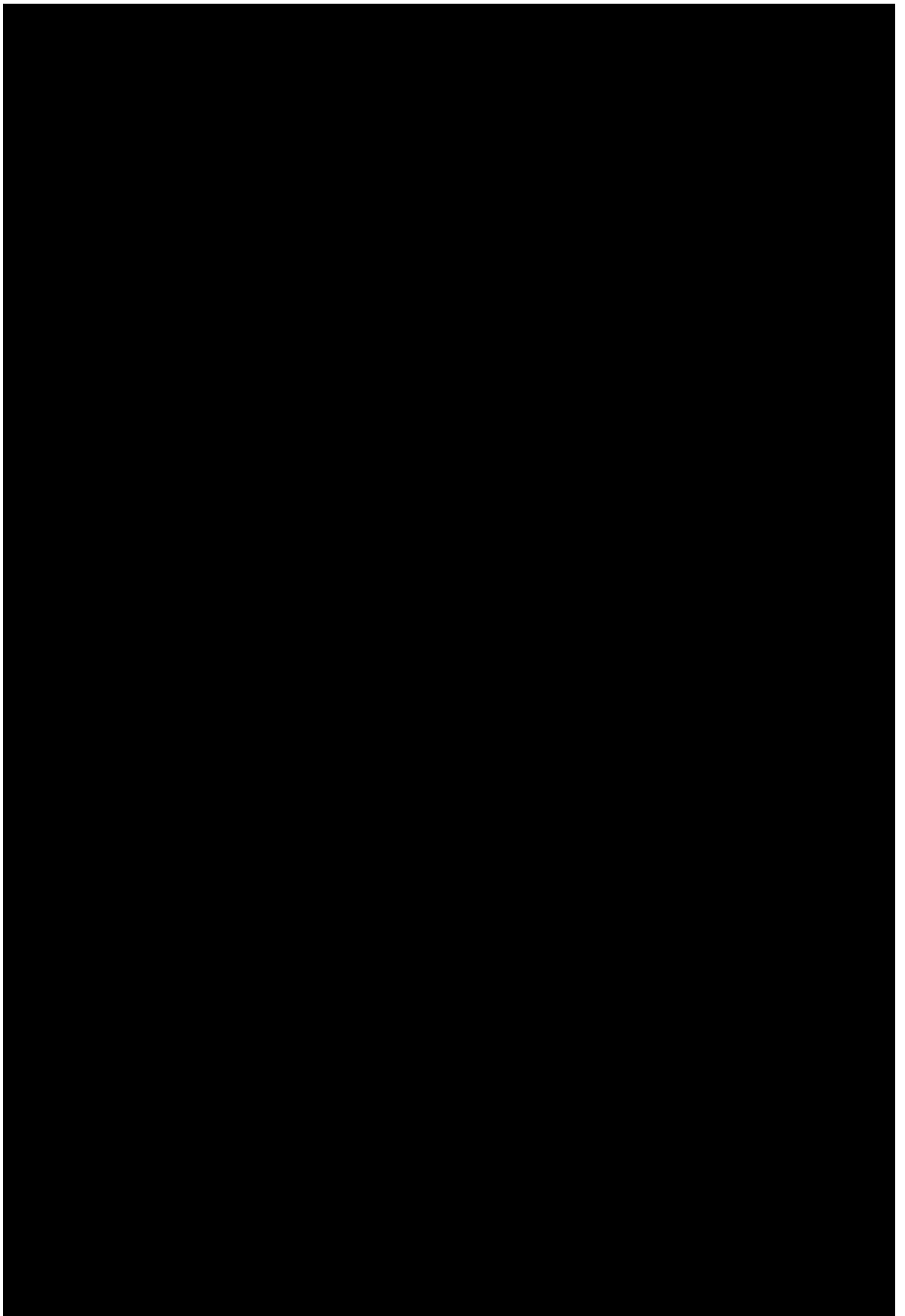
The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making and provide a clear history of operations. The text emphasizes that records should be organized and easily accessible to all relevant personnel.

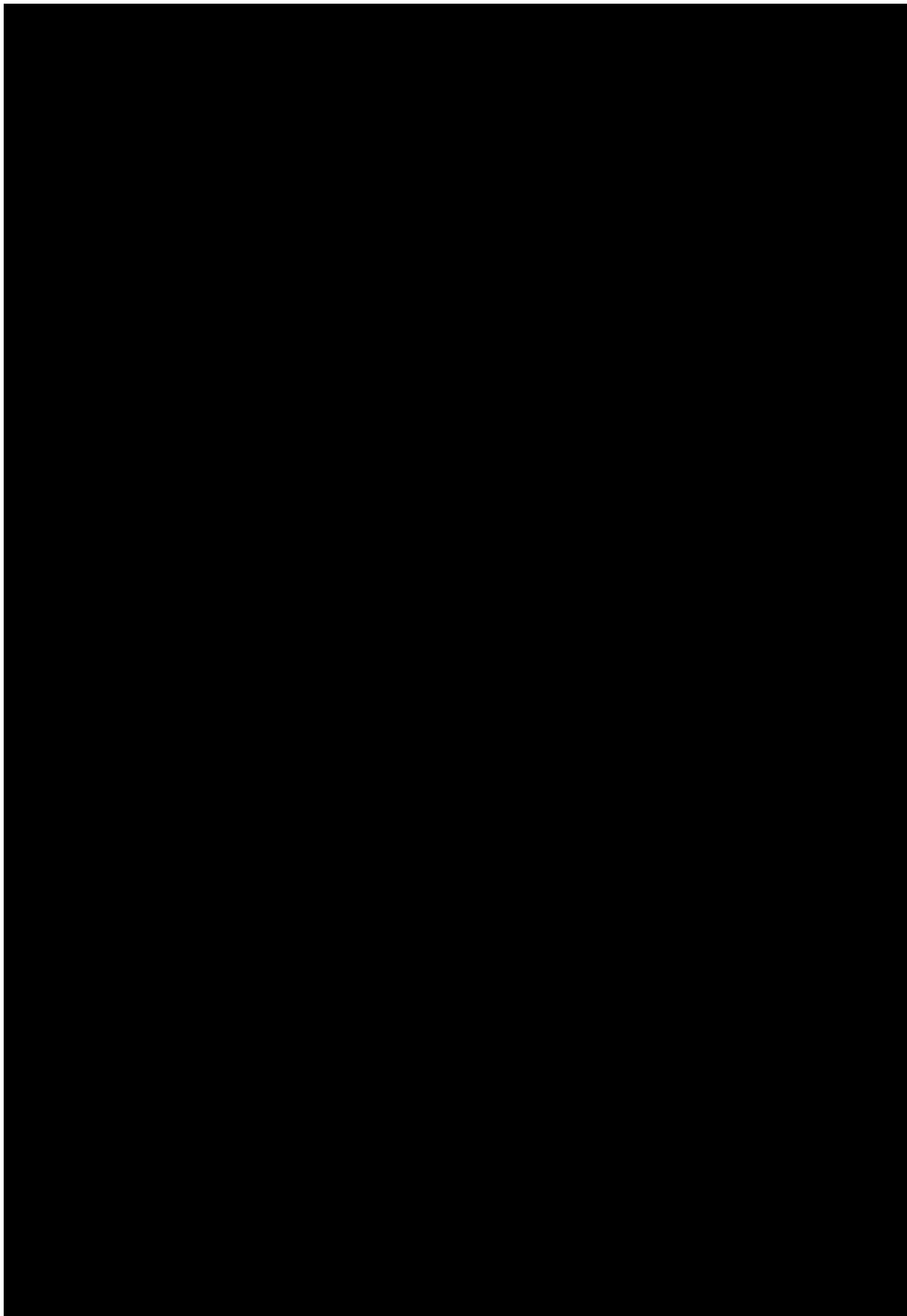
Next, the document addresses the challenges of data management in a digital age. It notes that while digital storage offers convenience, it also introduces risks such as data loss and security breaches. The author suggests implementing robust backup strategies and security protocols to mitigate these risks.

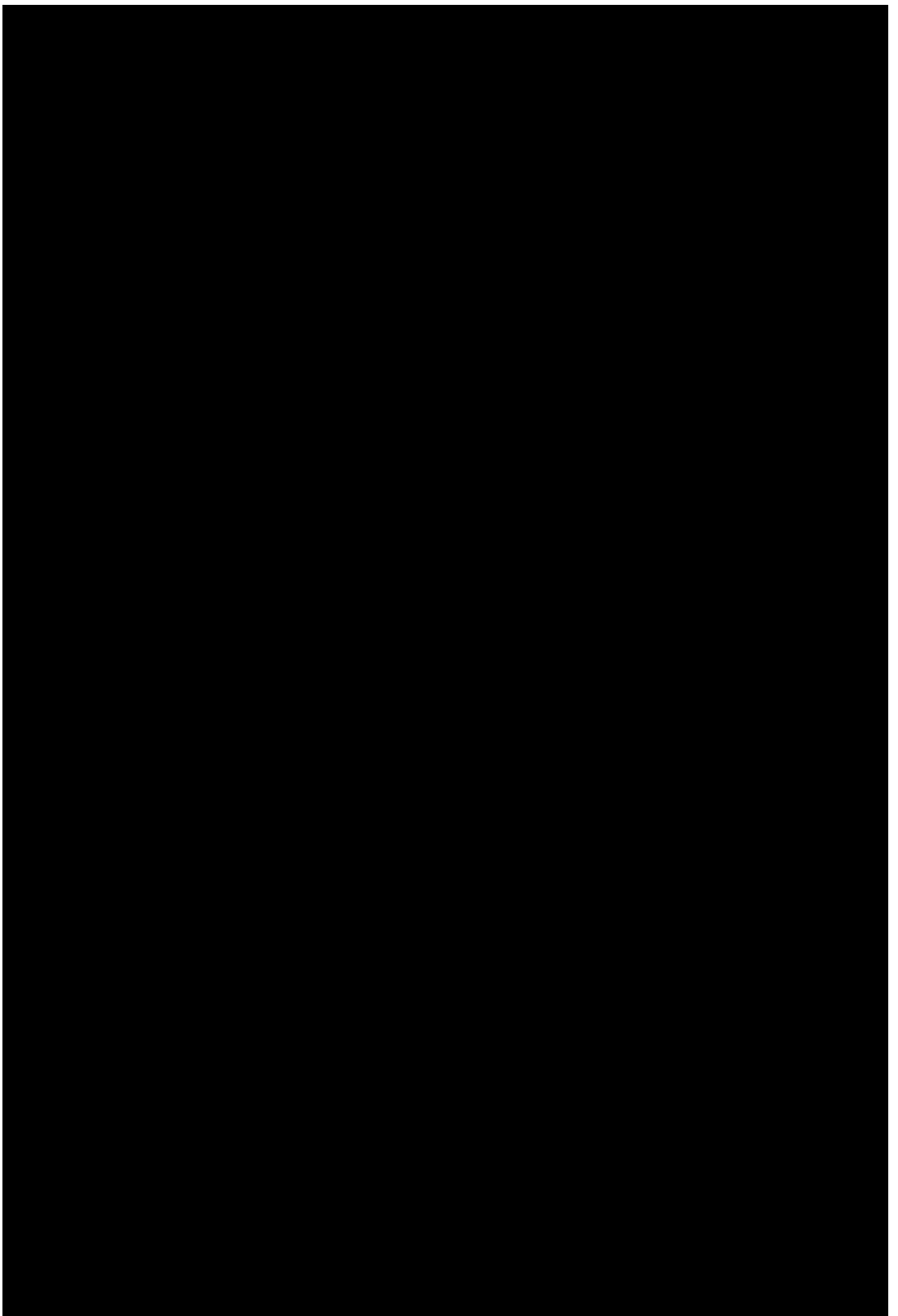
The third section focuses on the role of technology in streamlining business processes. It describes how automation can reduce manual errors and increase efficiency. However, it also cautions against over-reliance on technology, suggesting that human oversight remains essential for complex tasks.

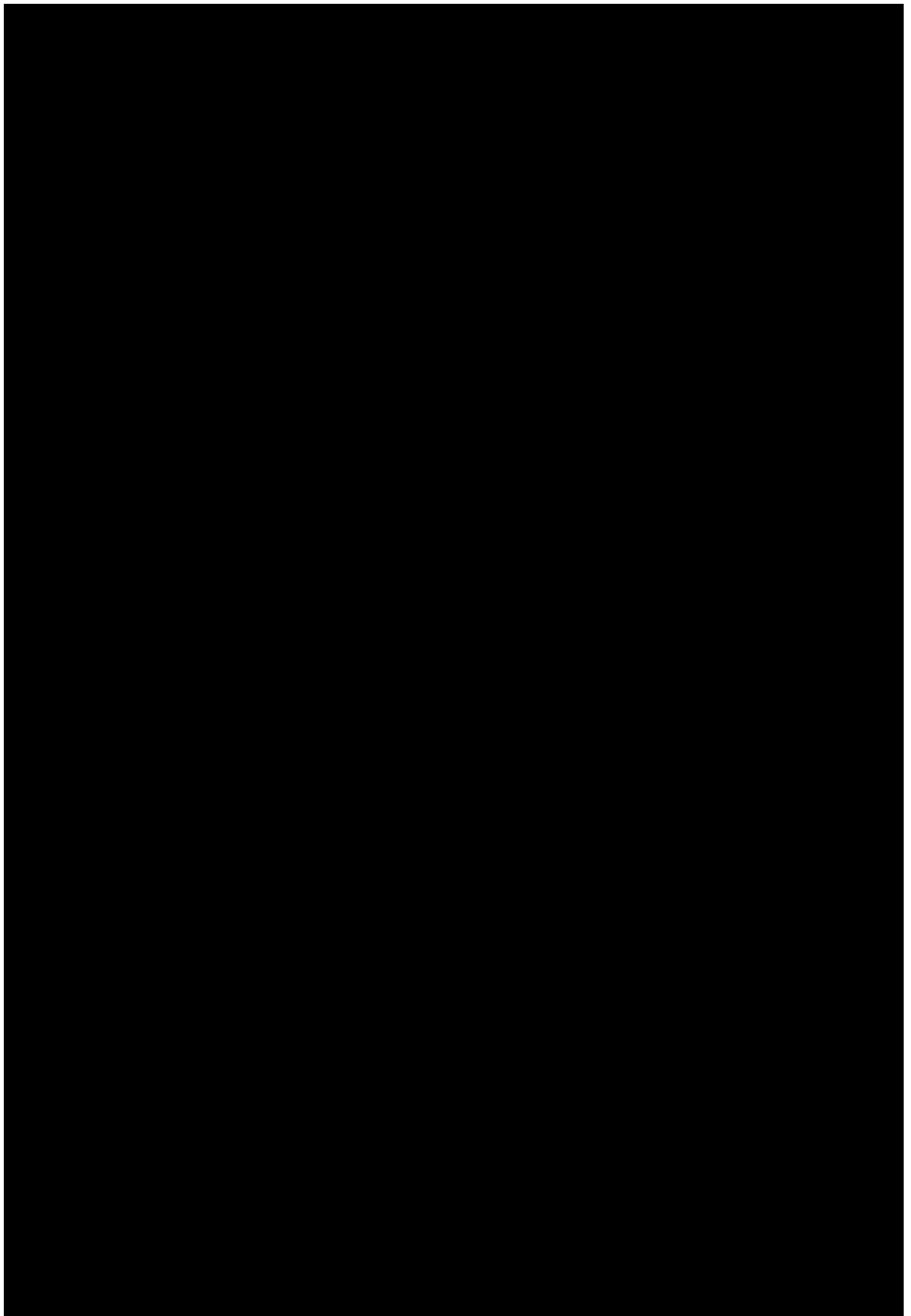
Finally, the document concludes with a call to action for businesses to regularly review and update their record-keeping and data management practices. It stresses that staying current with industry standards and regulations is crucial for long-term success and compliance.

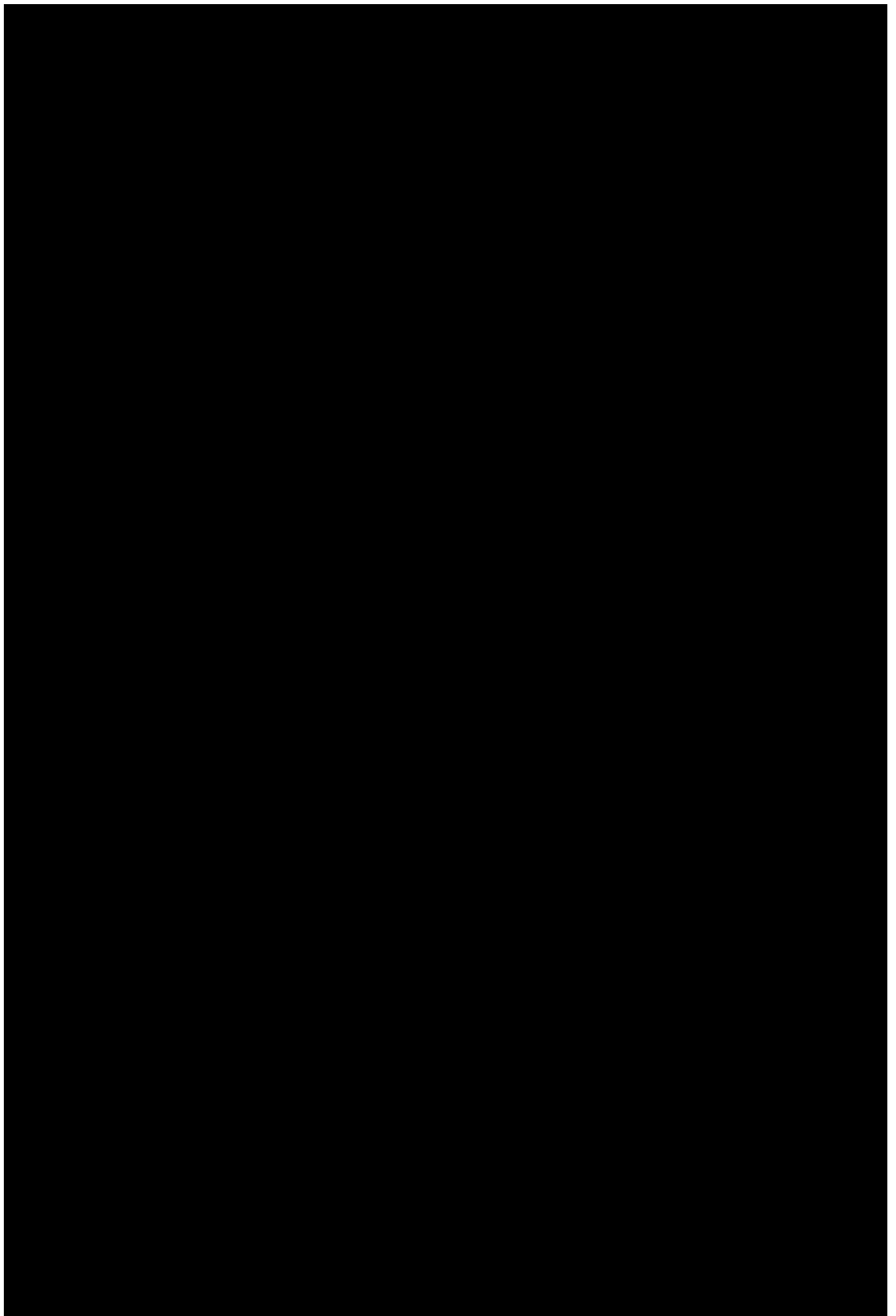








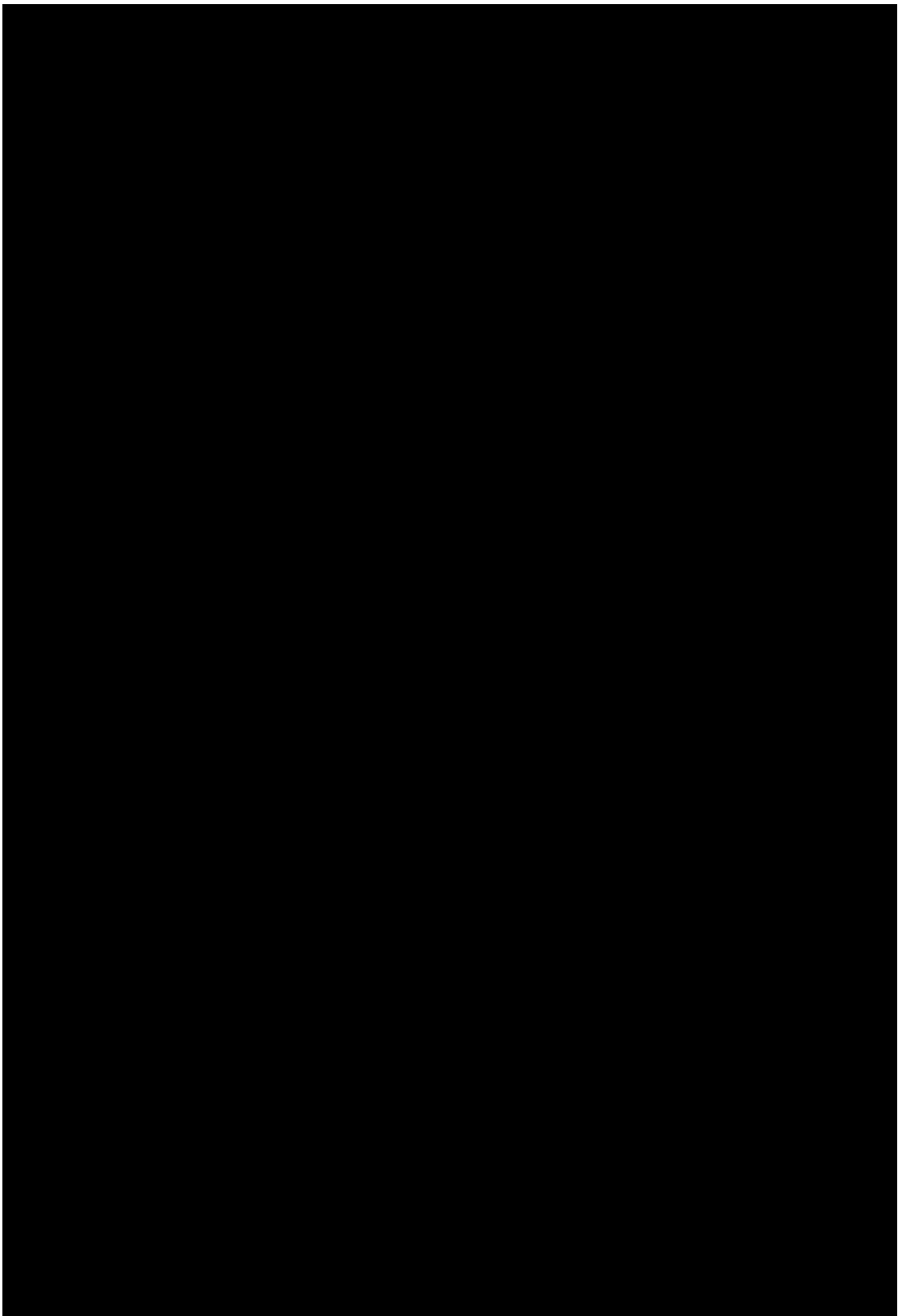


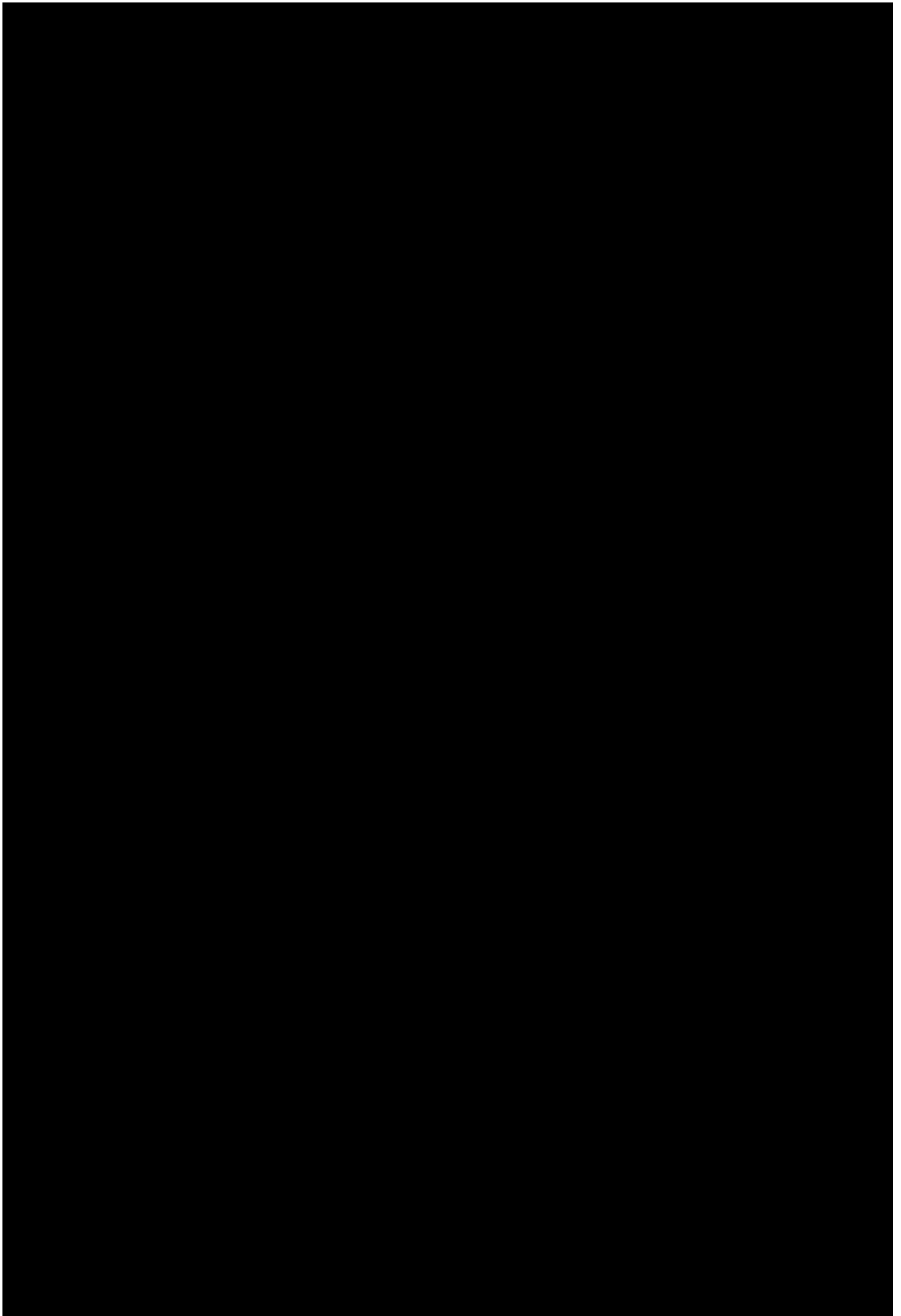


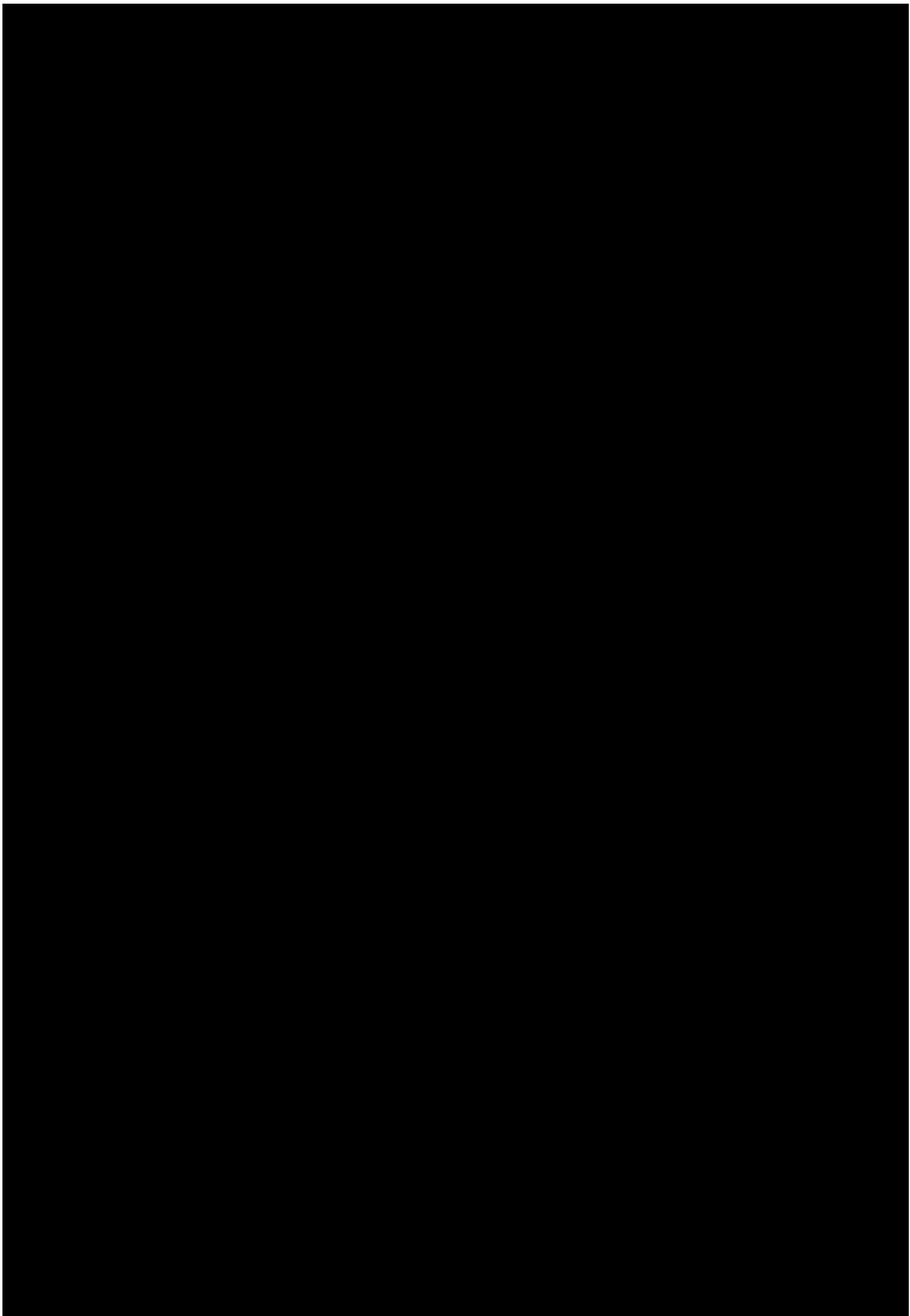
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, customer orders, and supplier invoices. It also outlines the procedures for recording these transactions, including the use of specific forms and the assignment of responsibilities to different staff members.

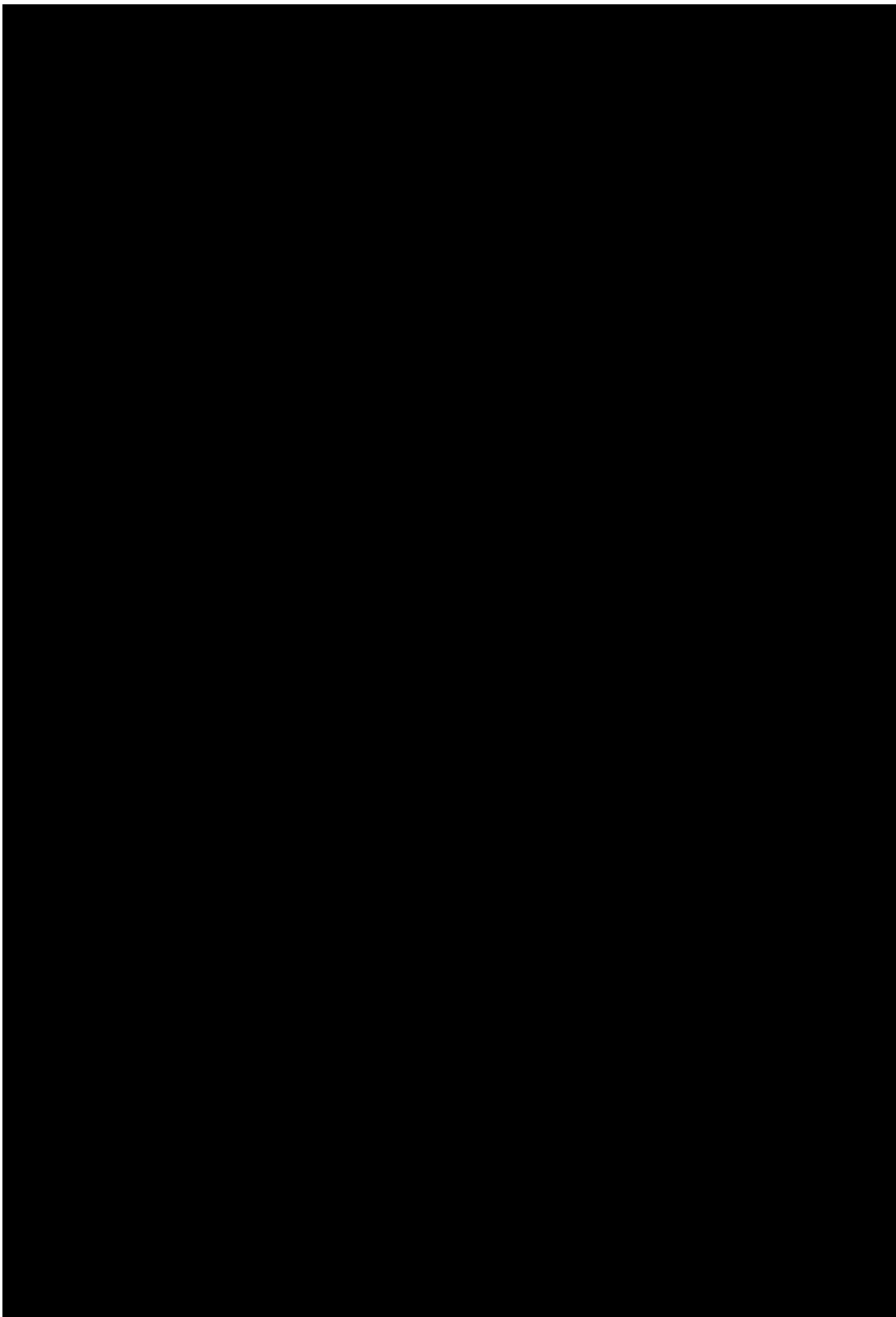
The second part of the document focuses on the analysis of the recorded data. It describes various methods for identifying trends and anomalies in the financial performance. This includes the use of ratios, percentages, and other statistical tools to compare current performance against historical data and industry benchmarks. The document also discusses the importance of regular reviews and reports to management, highlighting the need for transparency and accountability in the reporting process.

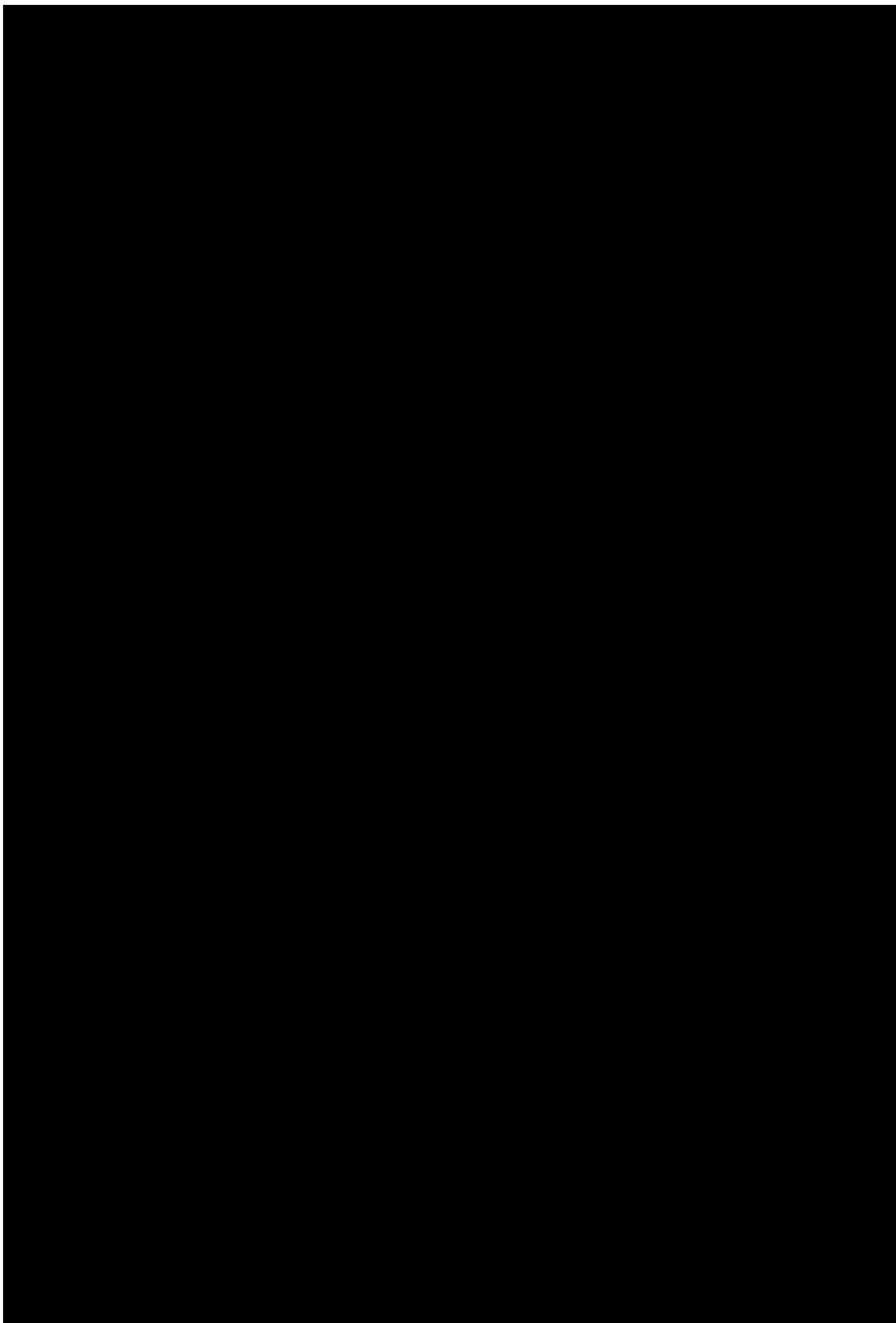
The final part of the document provides a summary of the key findings and recommendations. It emphasizes the need for continuous improvement and the implementation of best practices to enhance the efficiency and accuracy of the financial reporting system. The document concludes with a call to action, urging all staff members to adhere to the guidelines and procedures outlined in the document to ensure the highest quality of financial data.

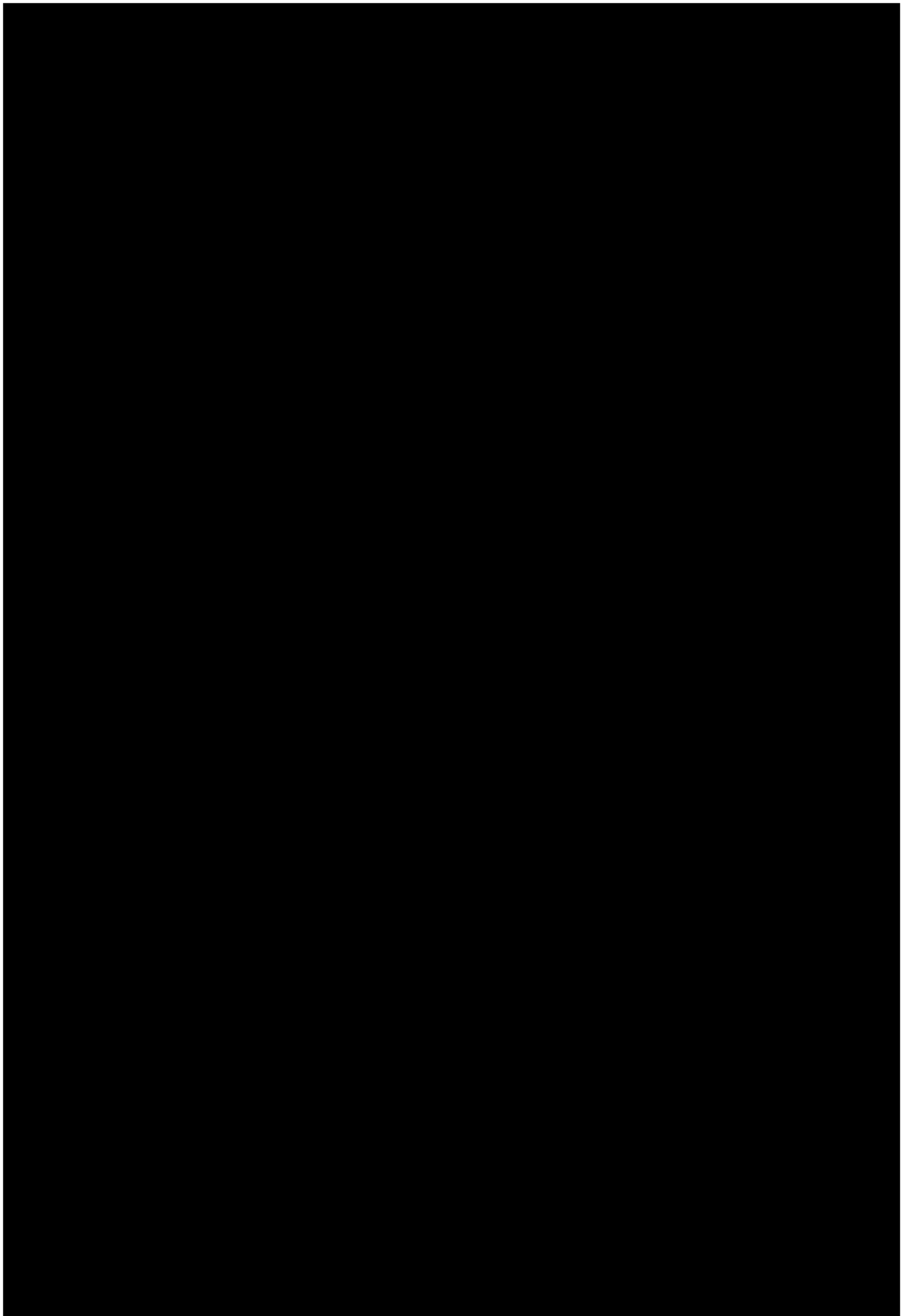


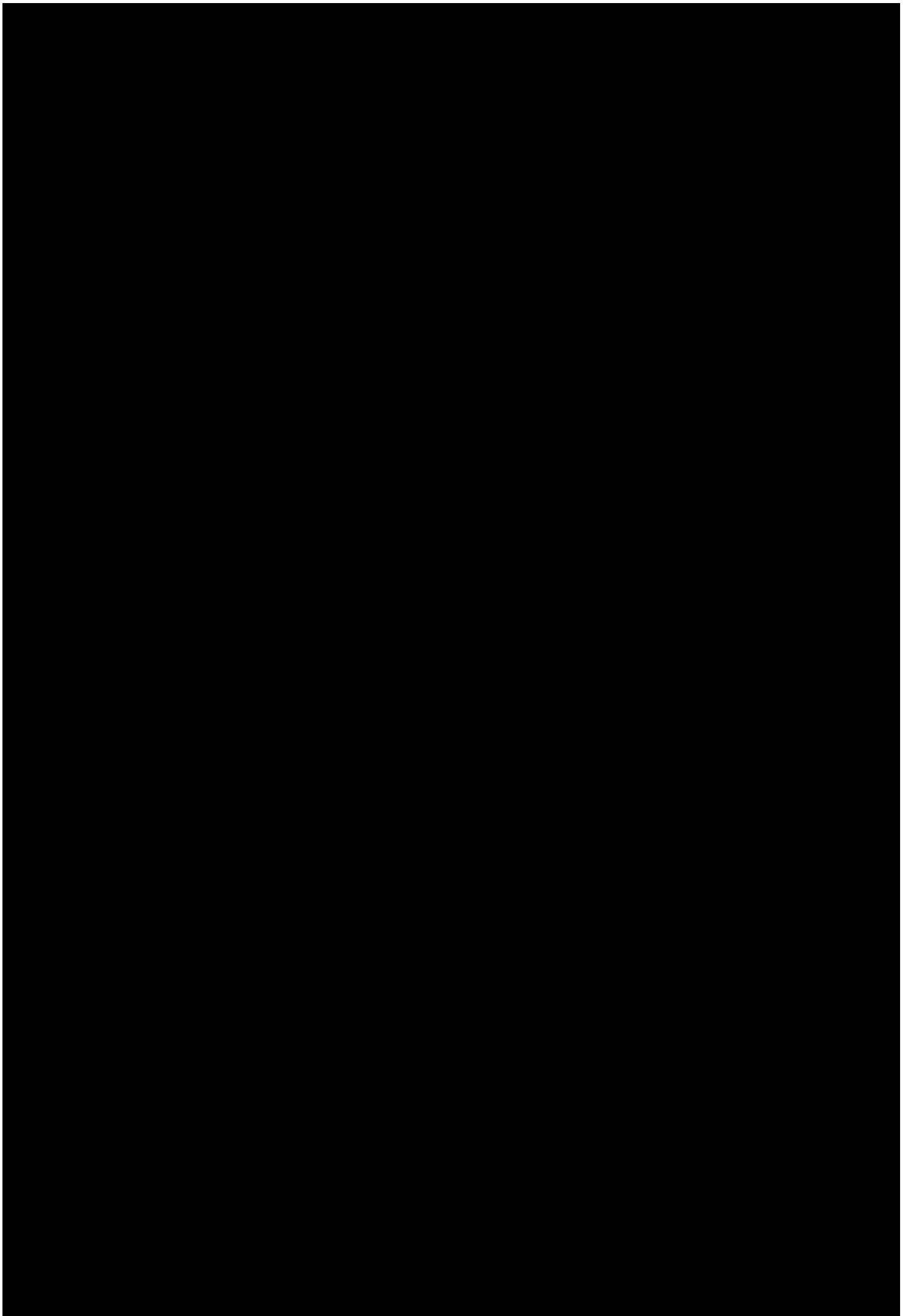












The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

Secondly, it highlights the role of internal controls in preventing fraud and ensuring the integrity of the financial statements. The document provides a detailed overview of the various control mechanisms that should be implemented.

Furthermore, the document addresses the challenges faced by organizations in the current economic environment. It offers practical advice on how to manage risks and optimize resources to ensure long-term sustainability.

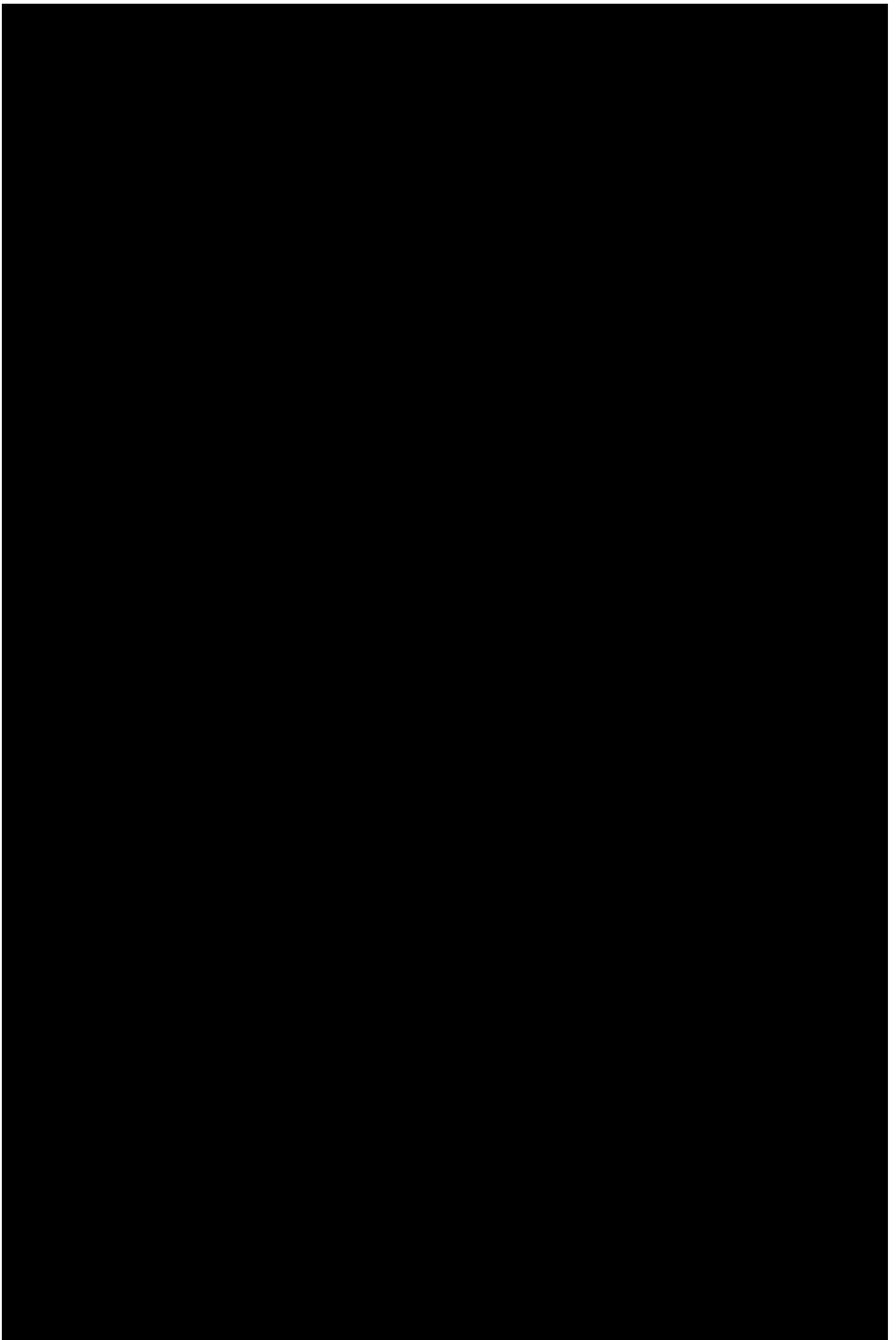
In conclusion, the document serves as a comprehensive guide for financial managers and accountants. It provides a clear framework for developing and implementing effective financial management practices.

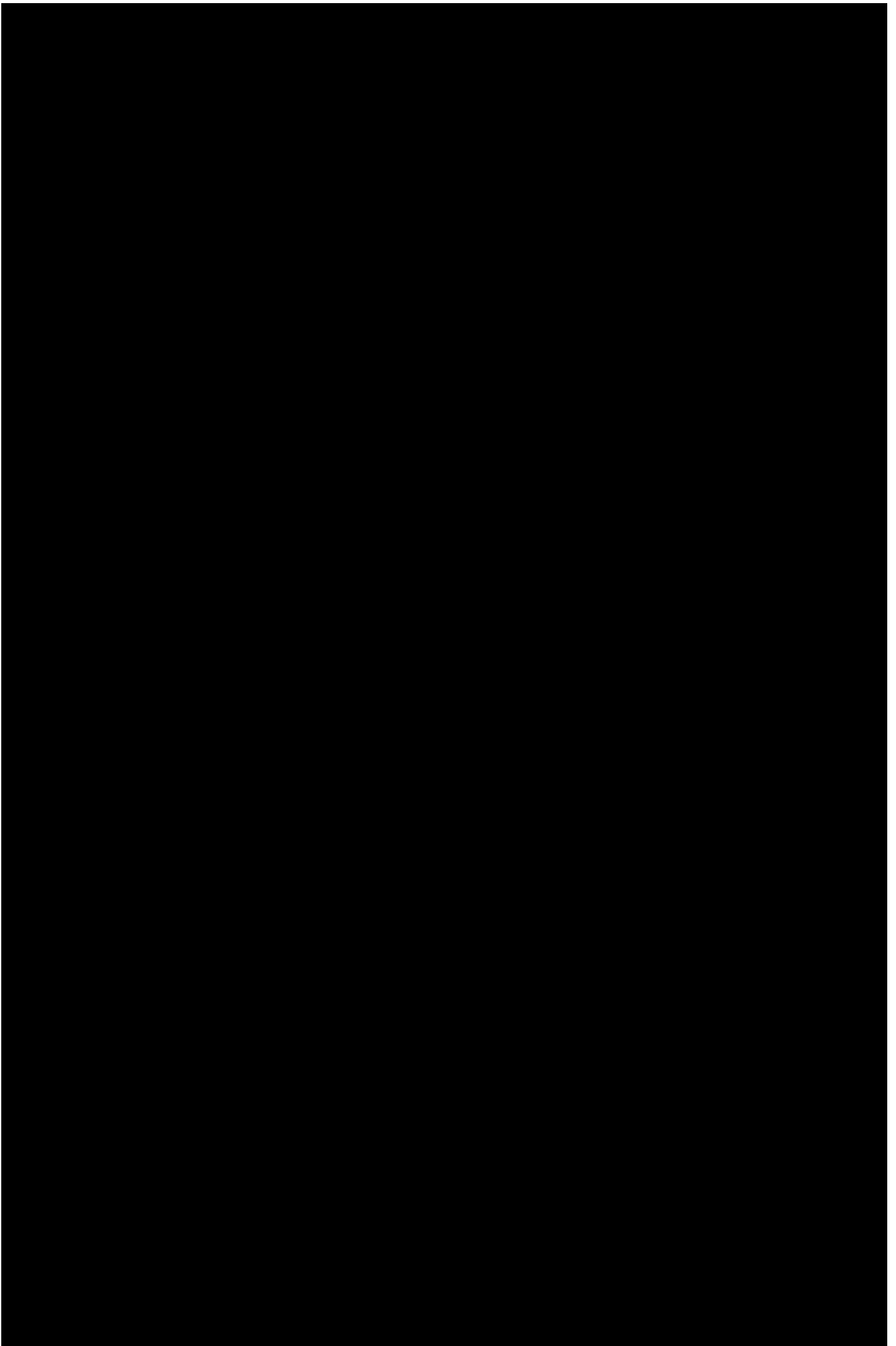
The following sections will delve deeper into the specific aspects of financial management, including budgeting, cost control, and investment analysis. Each section will provide detailed insights and practical examples.

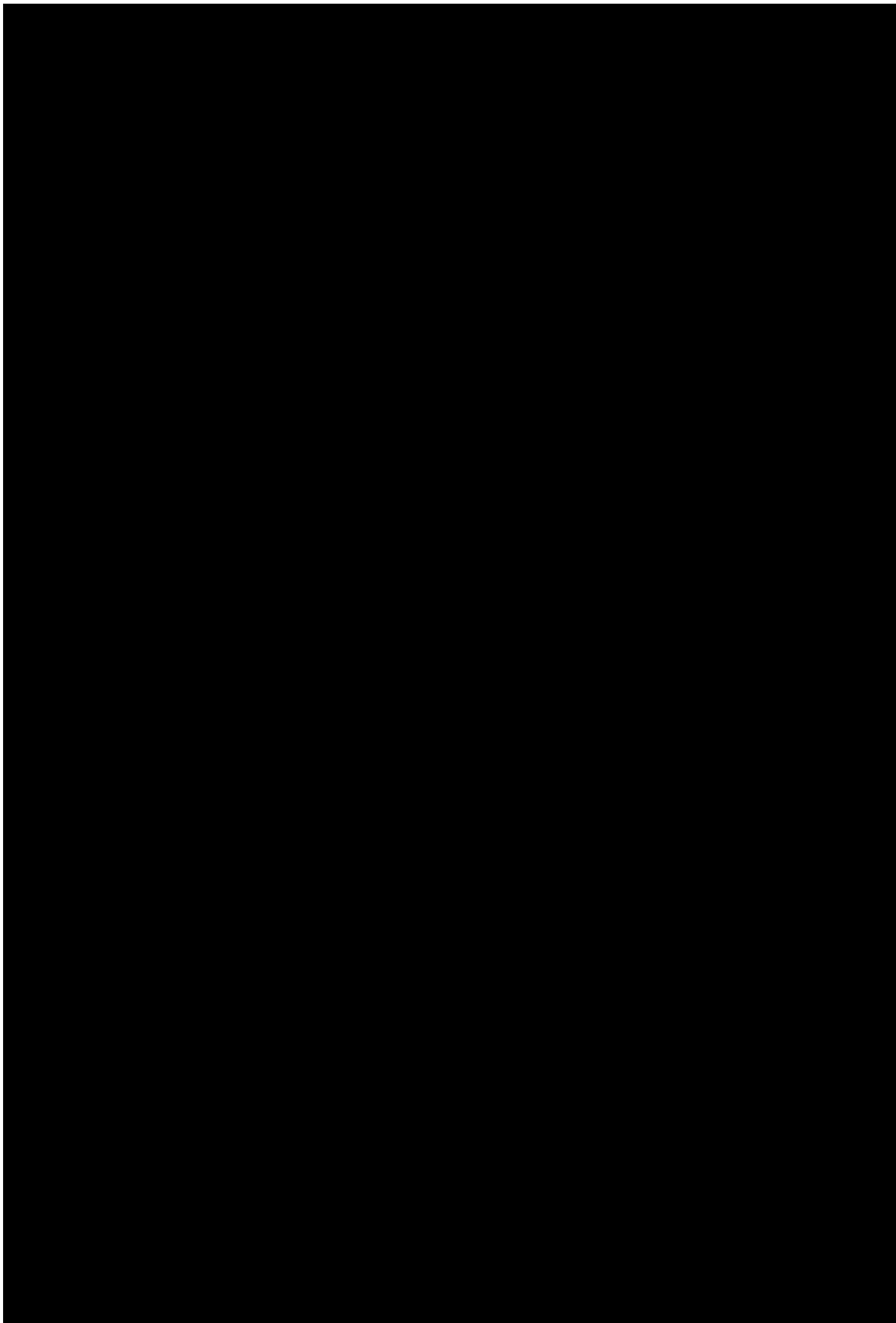
It is important to note that financial management is a dynamic field that evolves over time. Organizations must stay updated with the latest trends and technologies to remain competitive in the market.

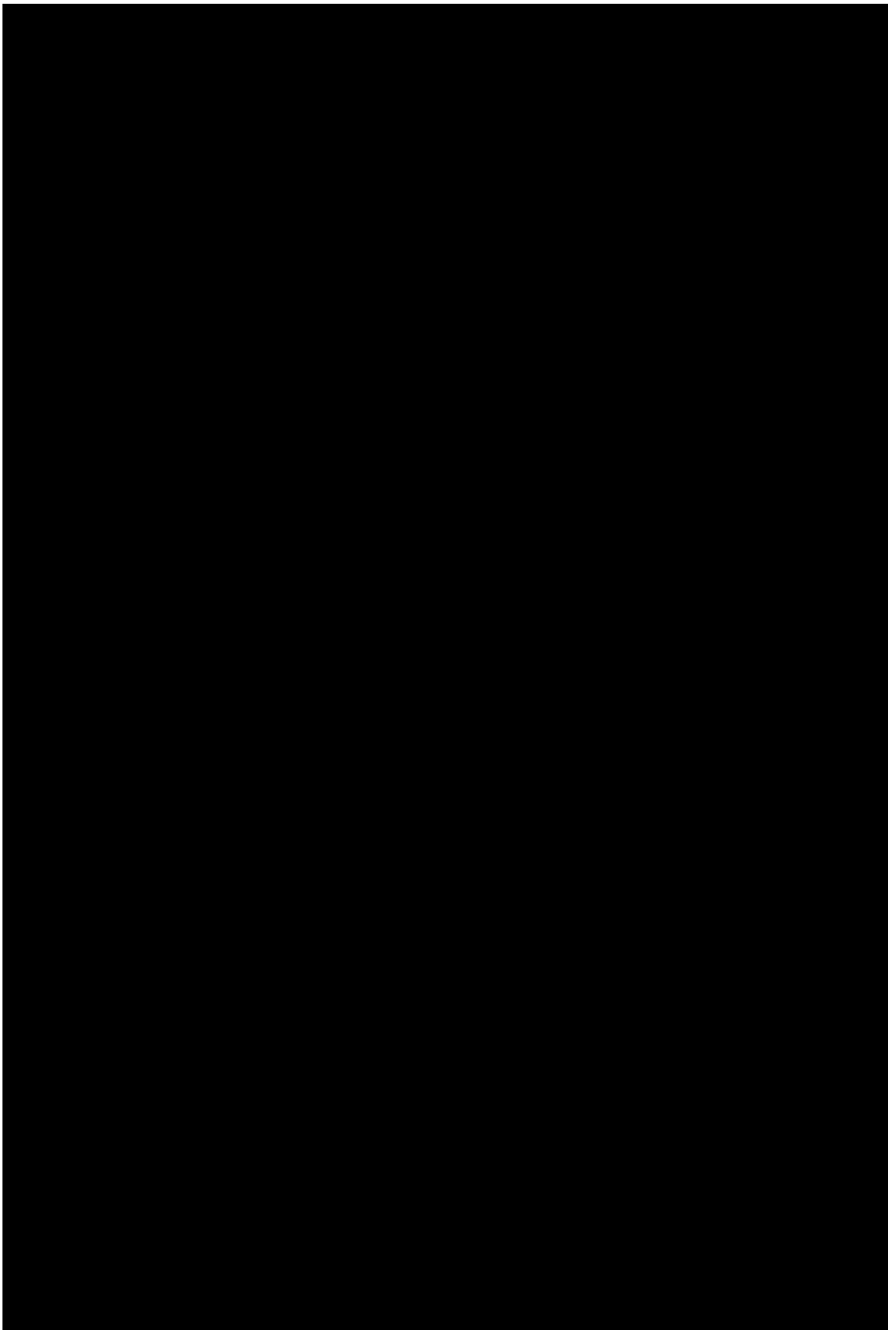
The document also includes a list of references and a glossary of key terms. These resources are intended to provide additional support and clarity for readers who may be new to the field.

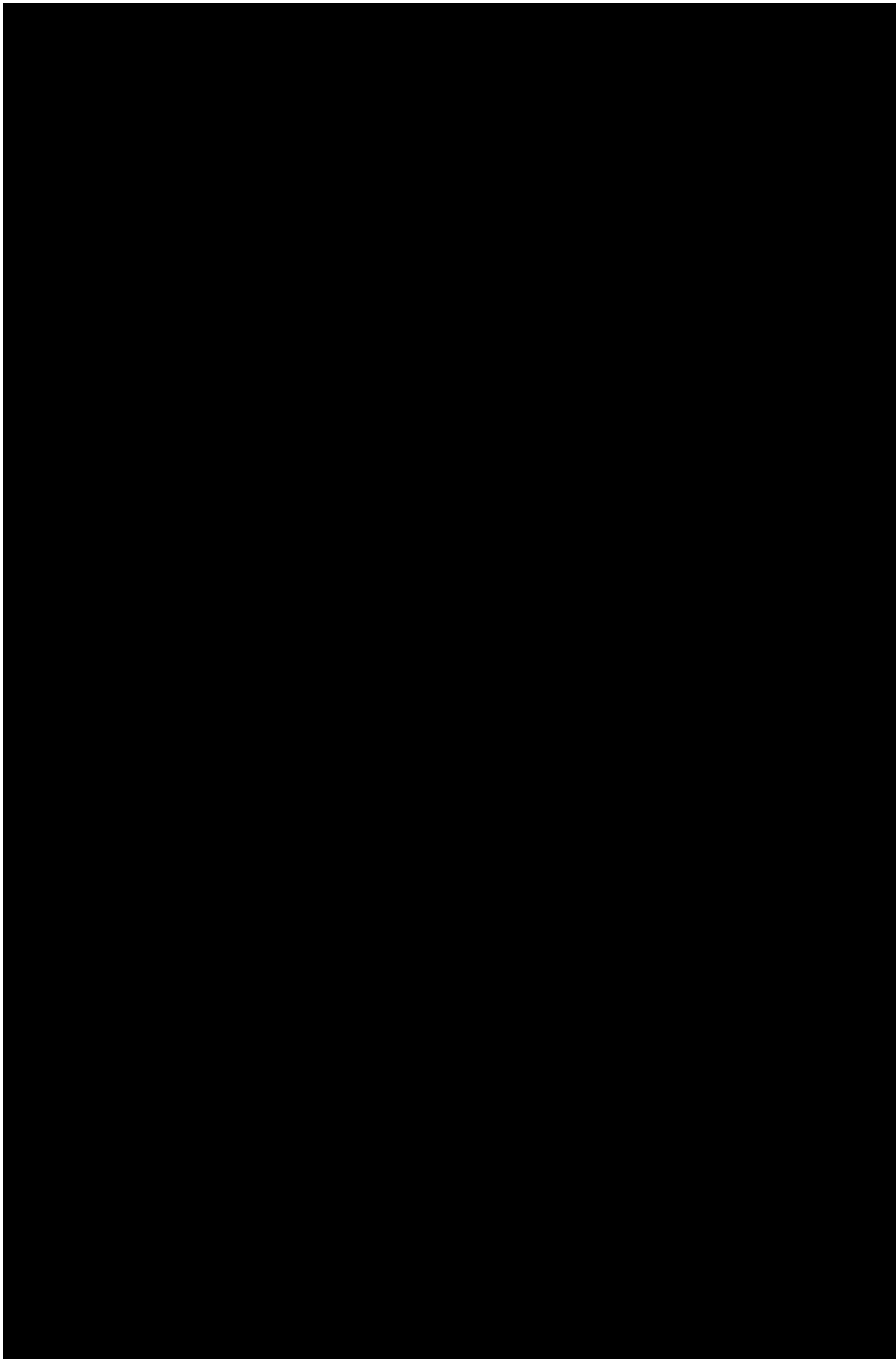
Finally, we would like to express our gratitude to the many individuals and organizations that have supported us throughout the development of this document. Your feedback and input were invaluable in making this work as useful as possible.

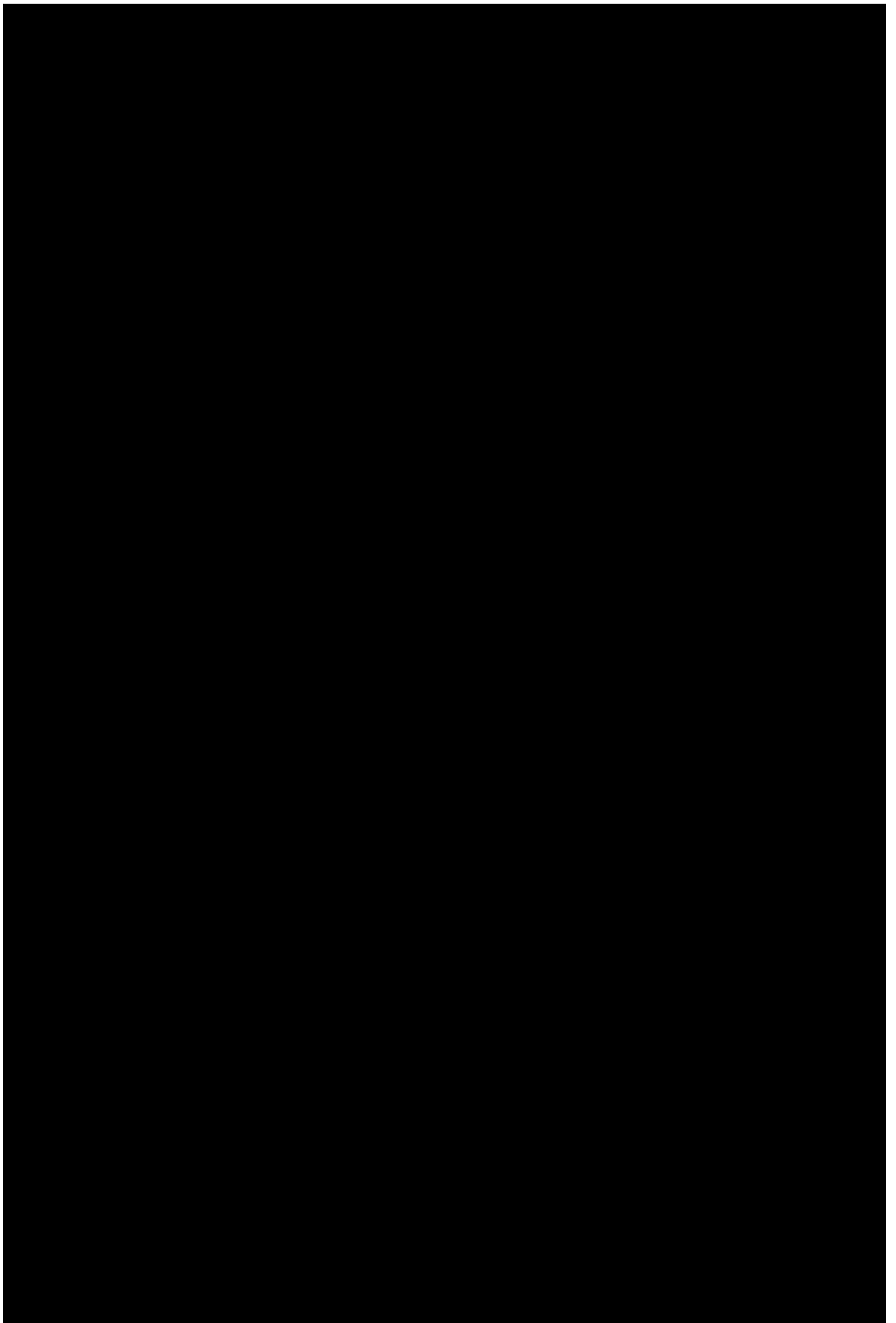


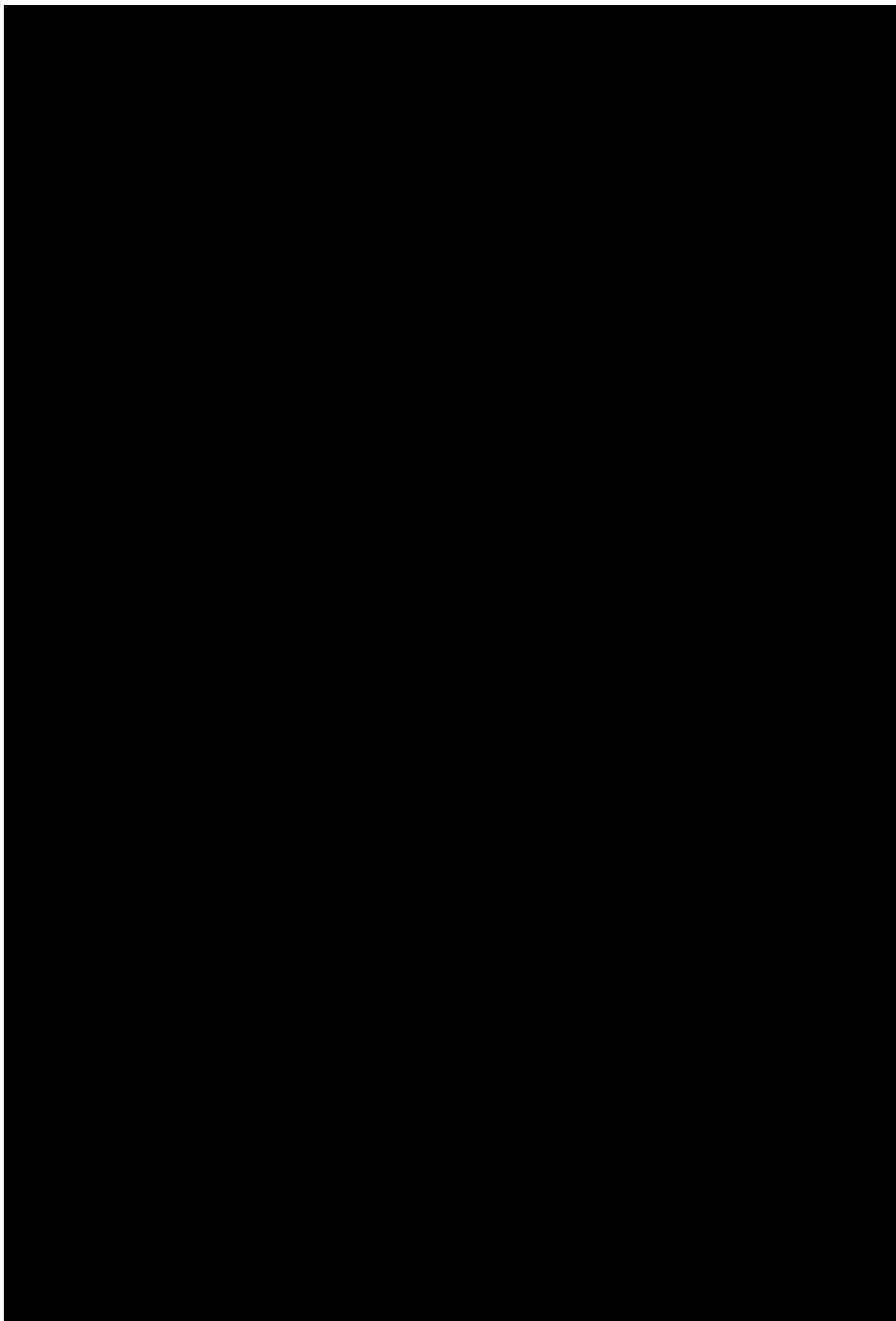


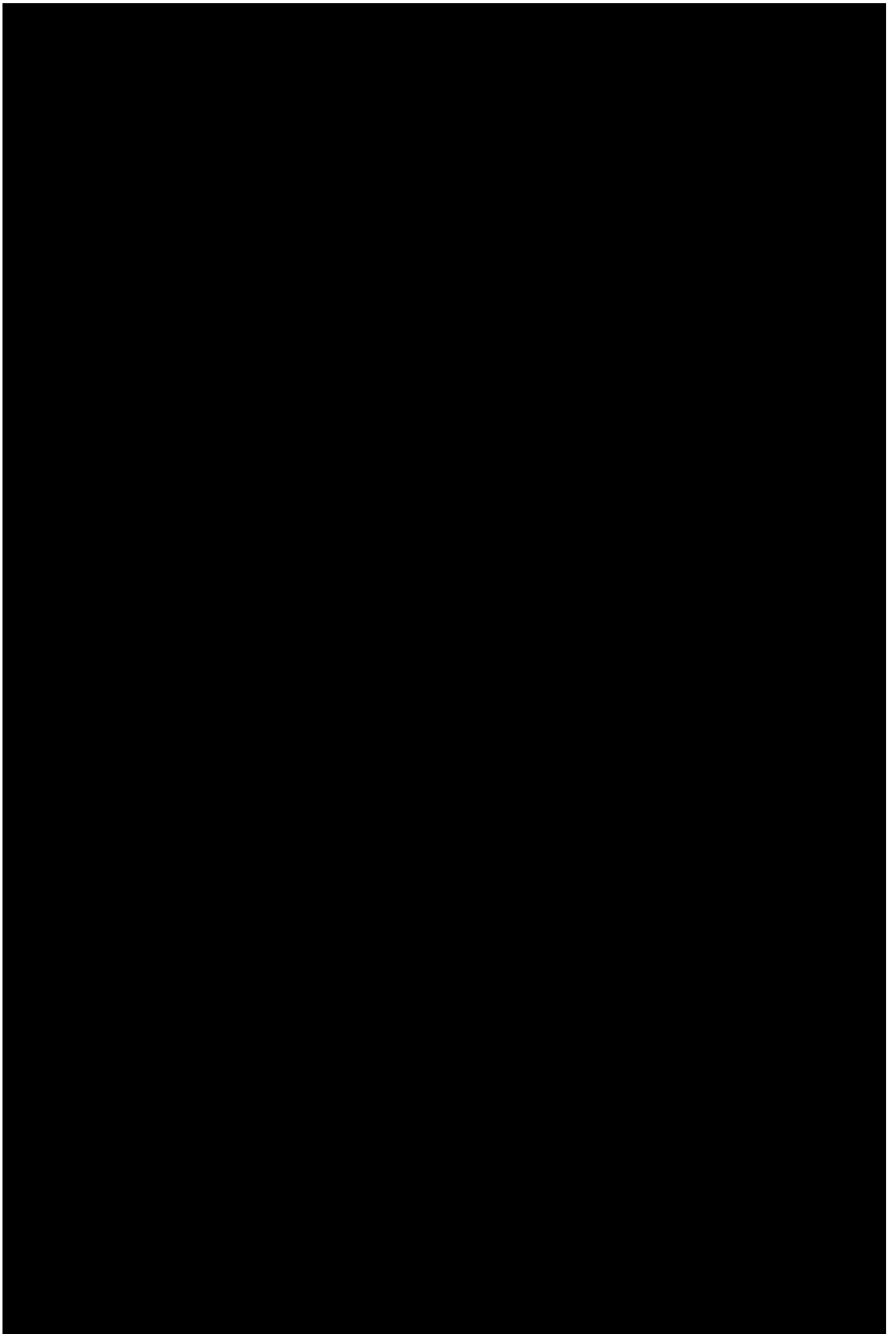


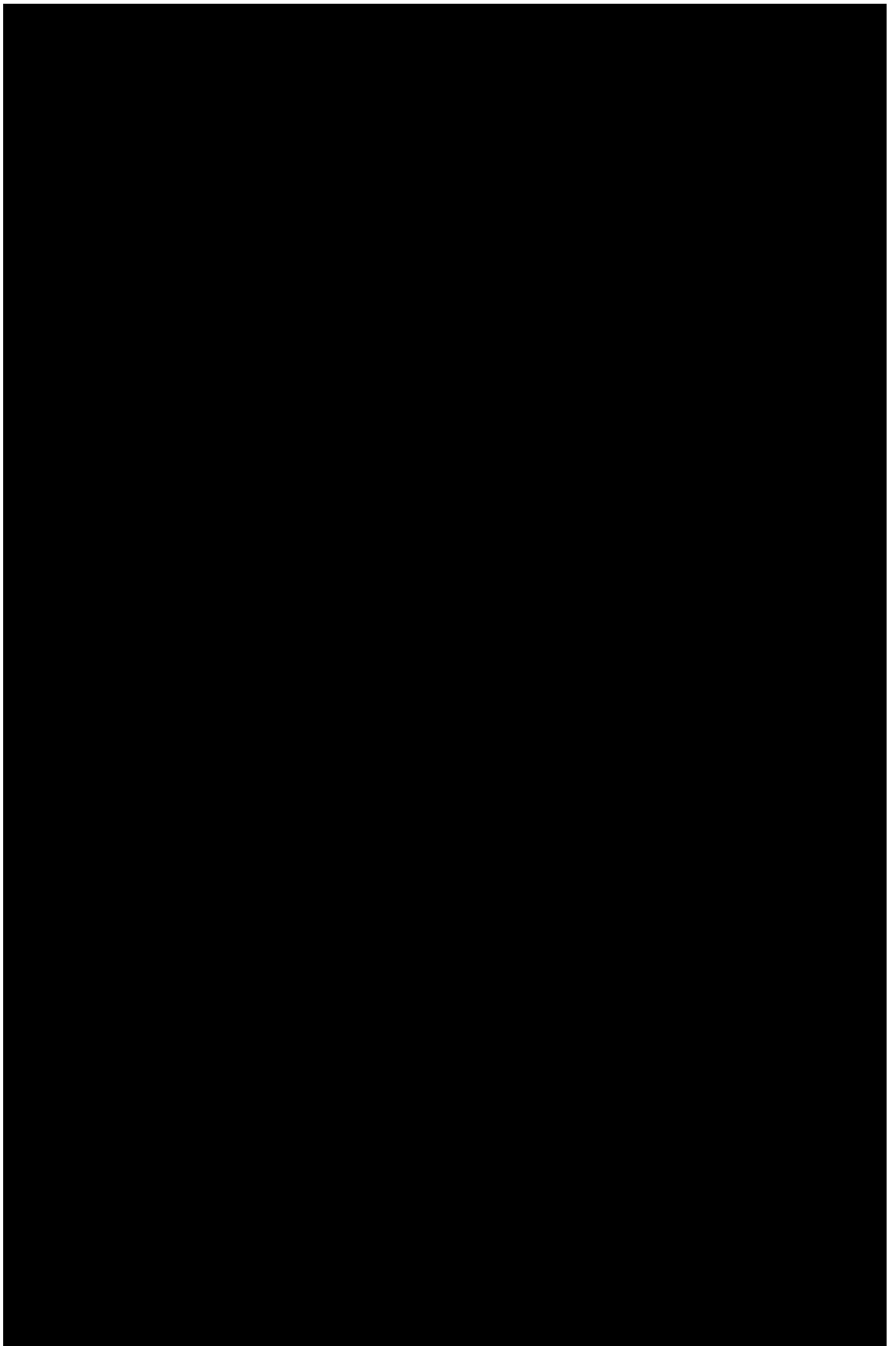


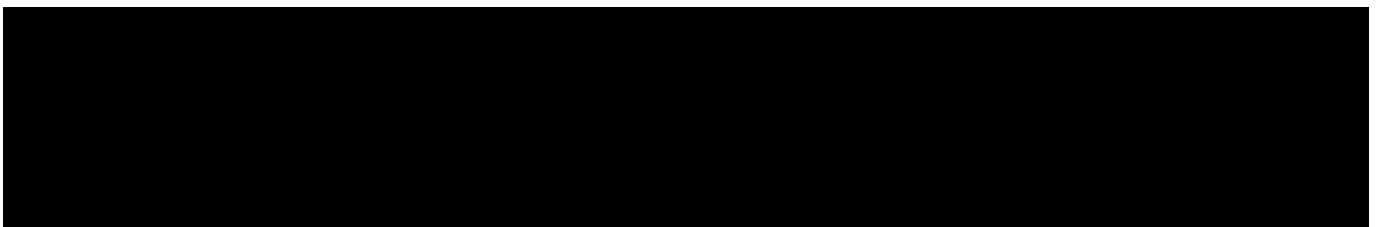
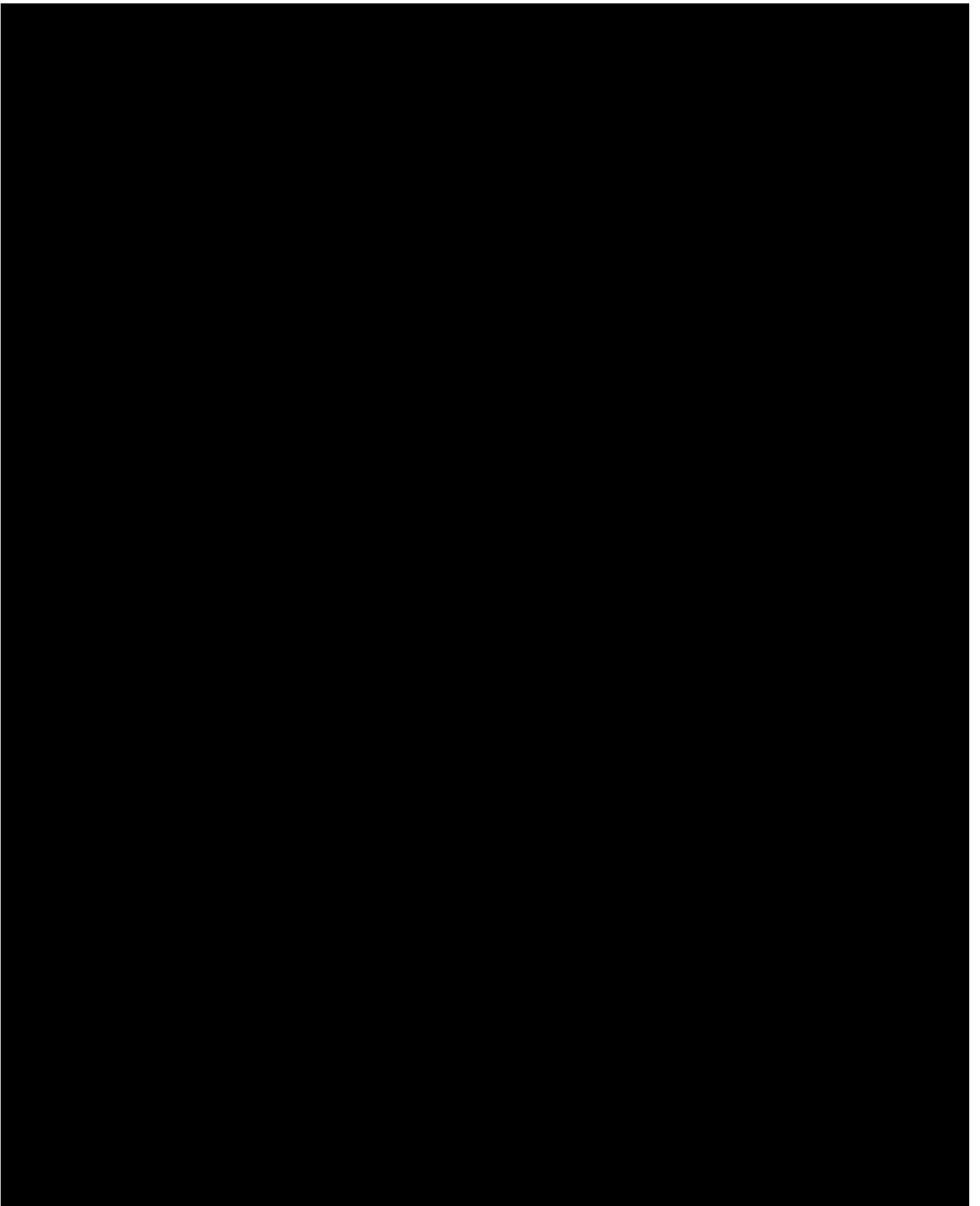


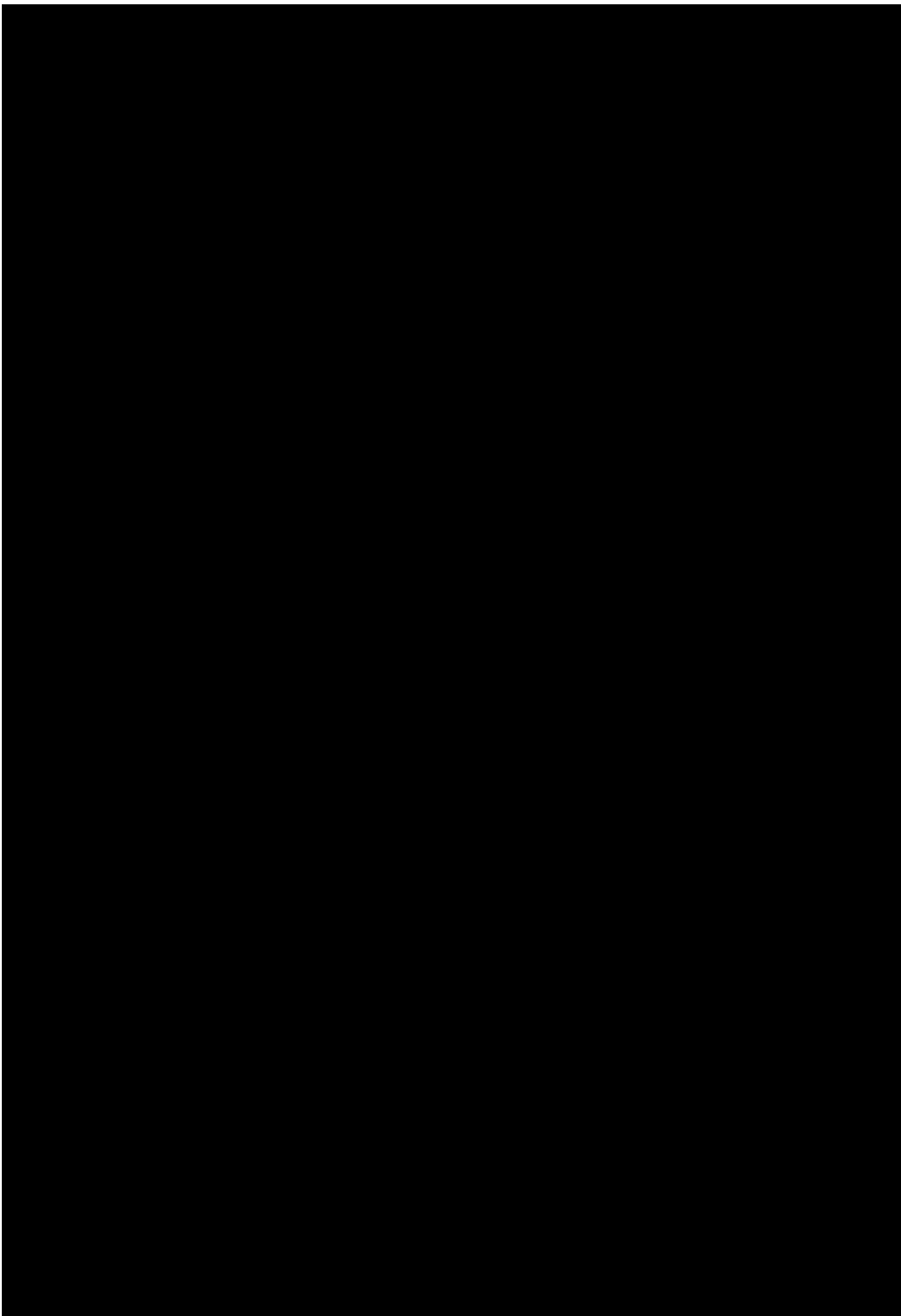


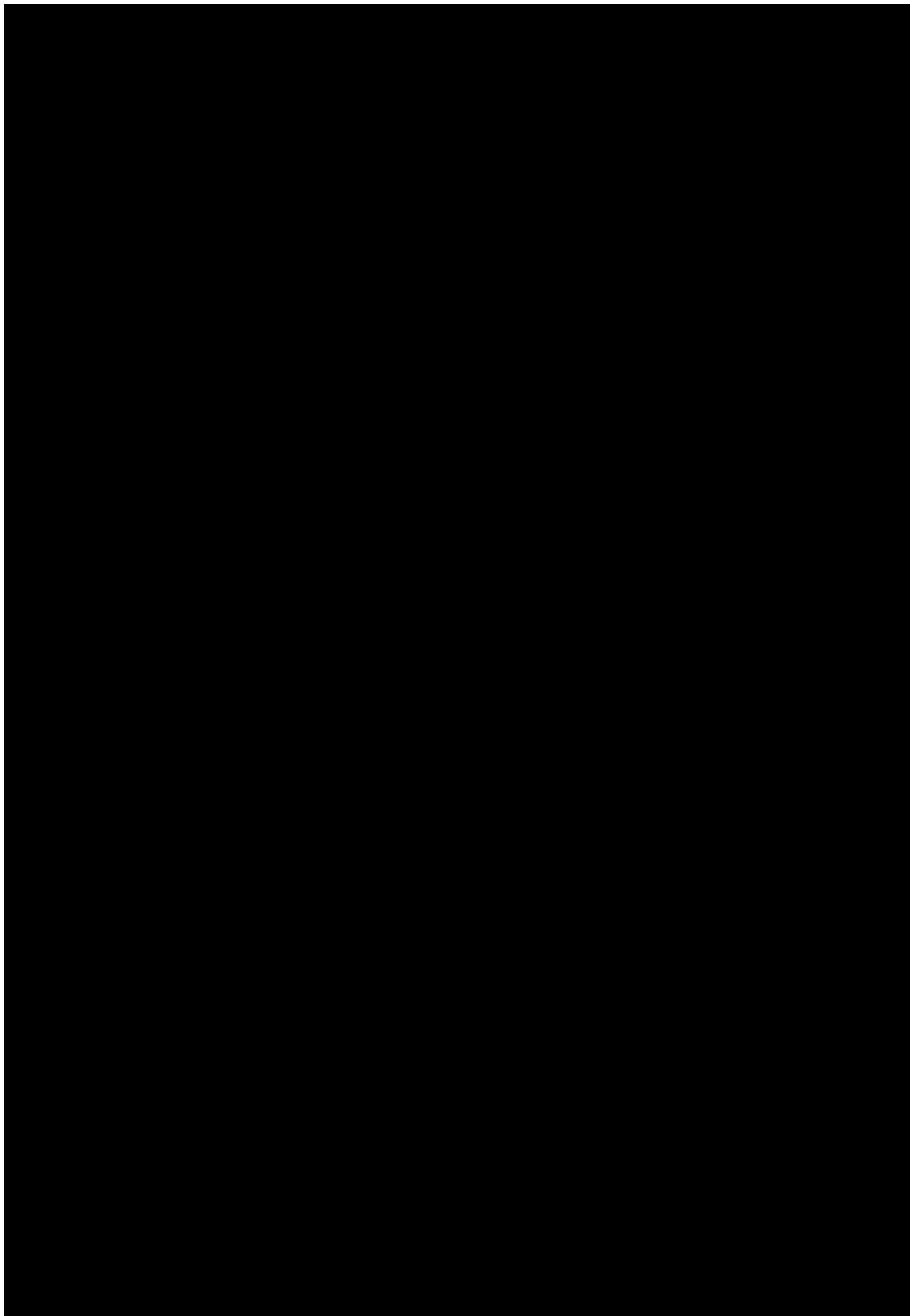


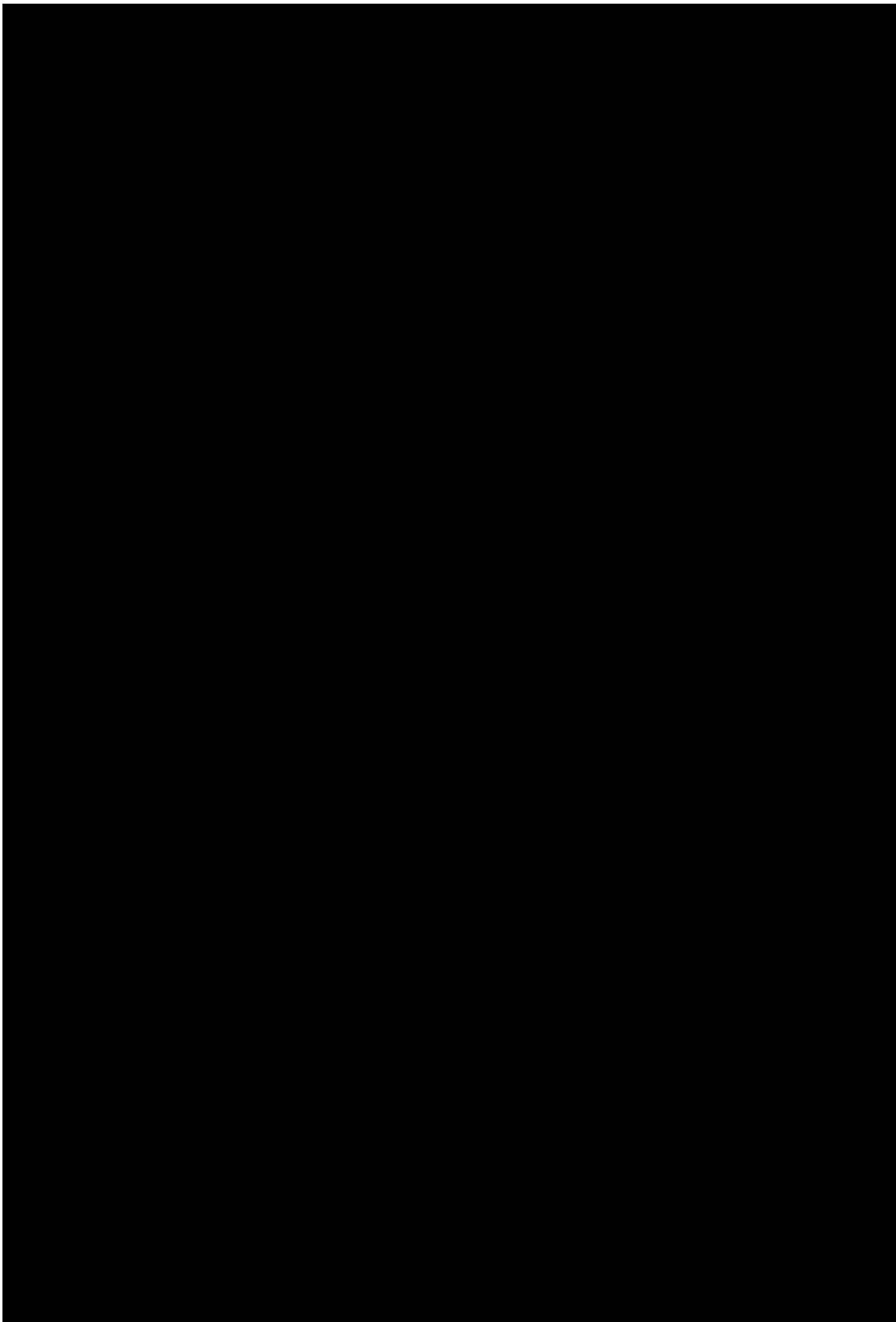


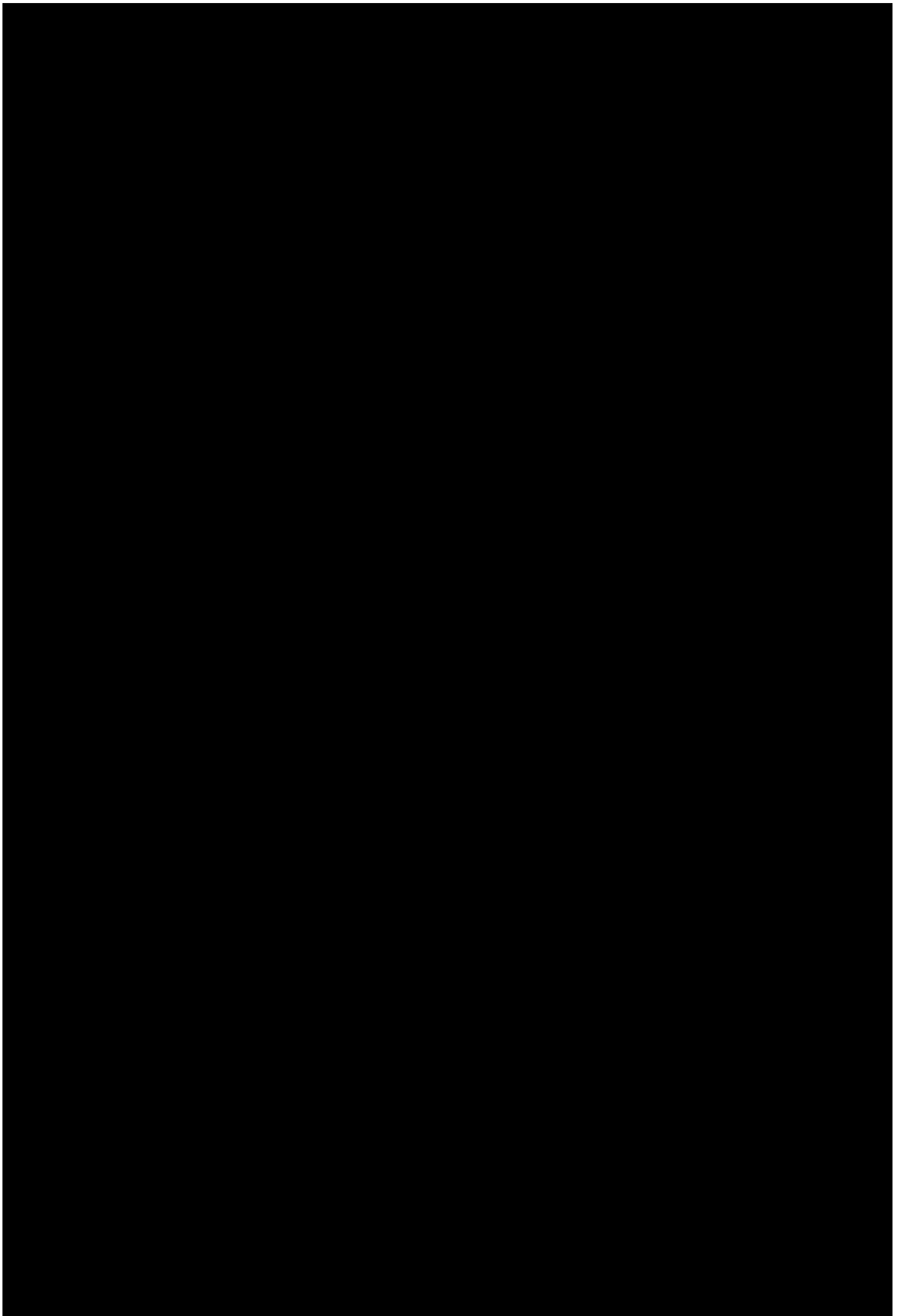


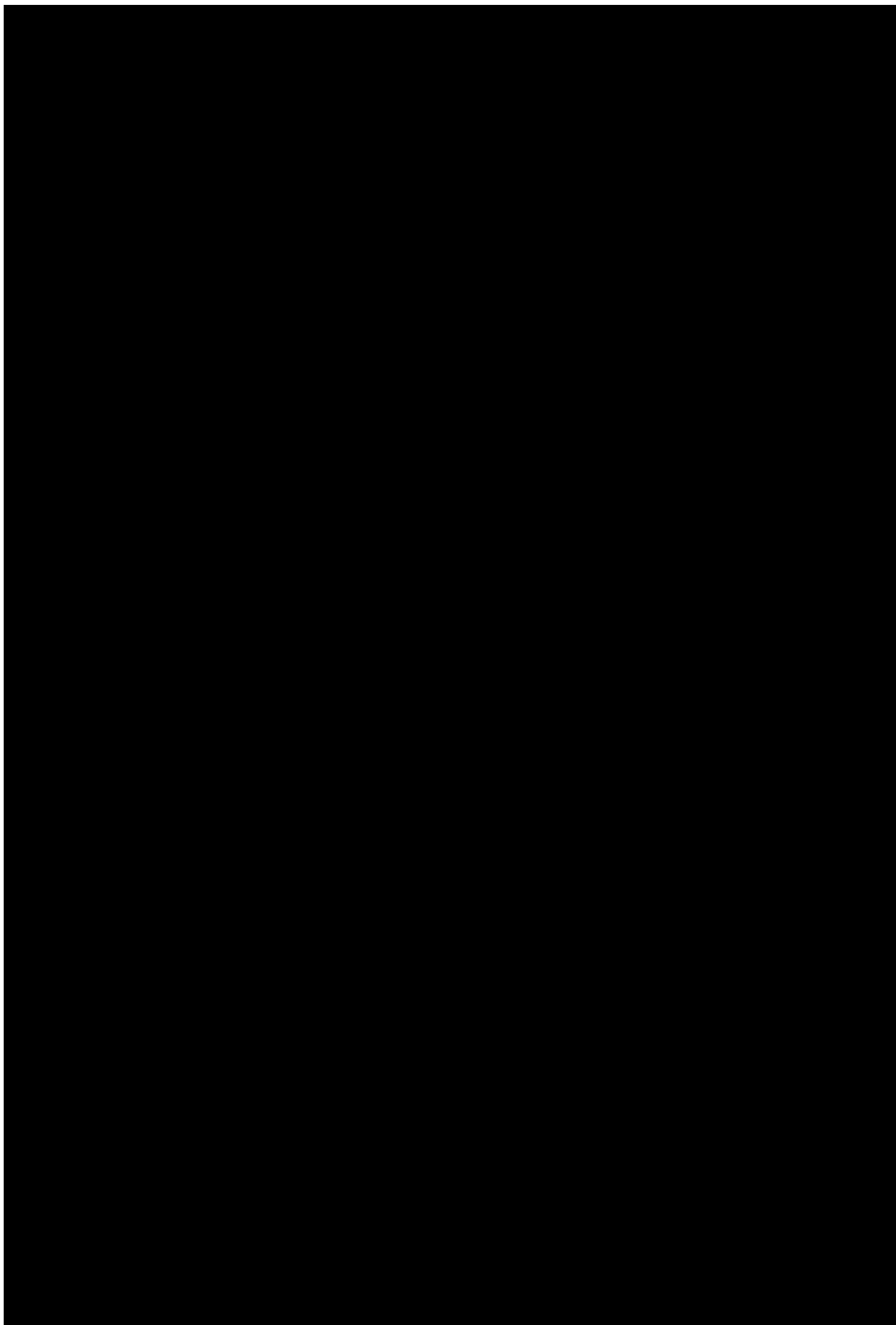


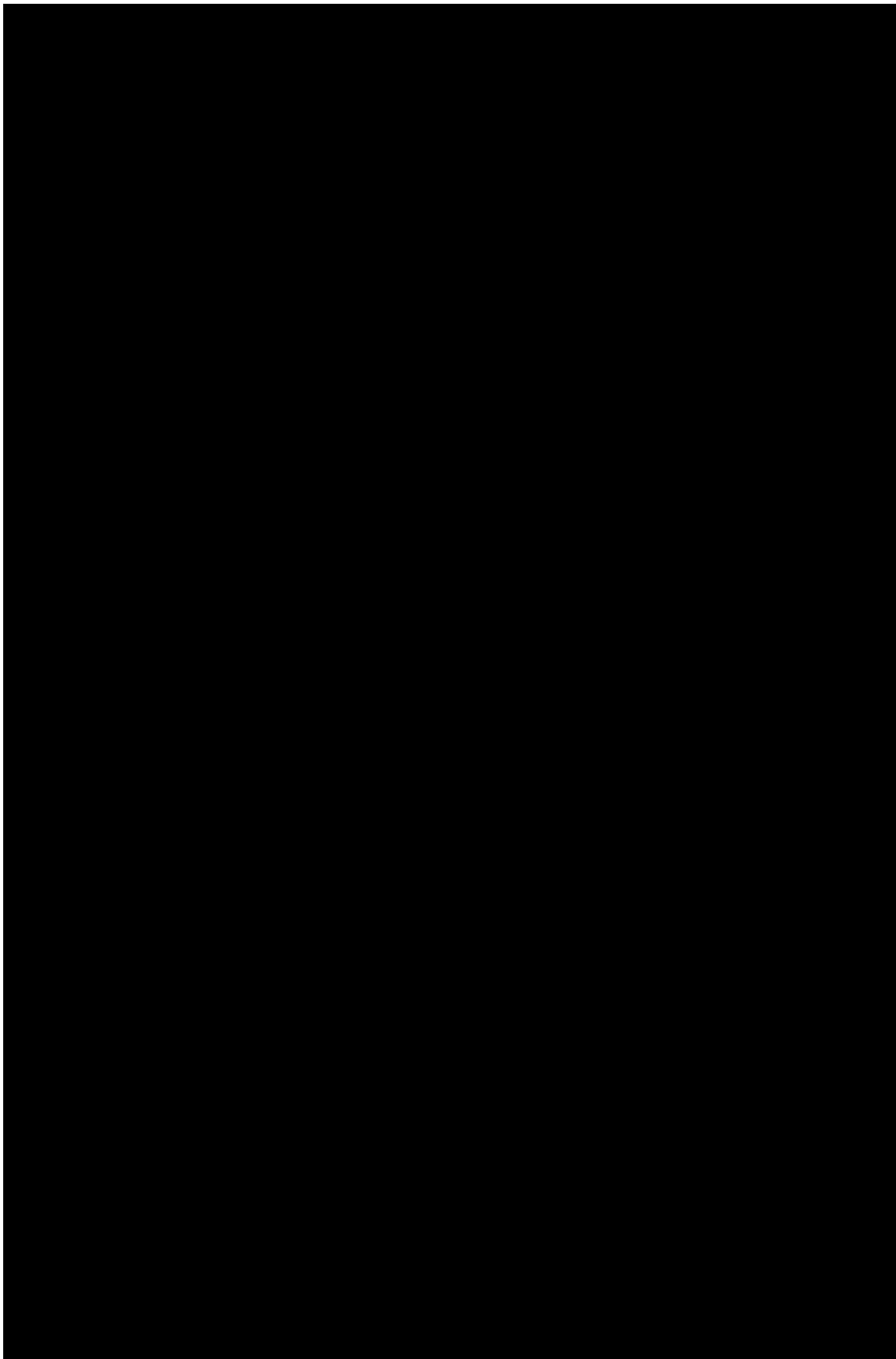


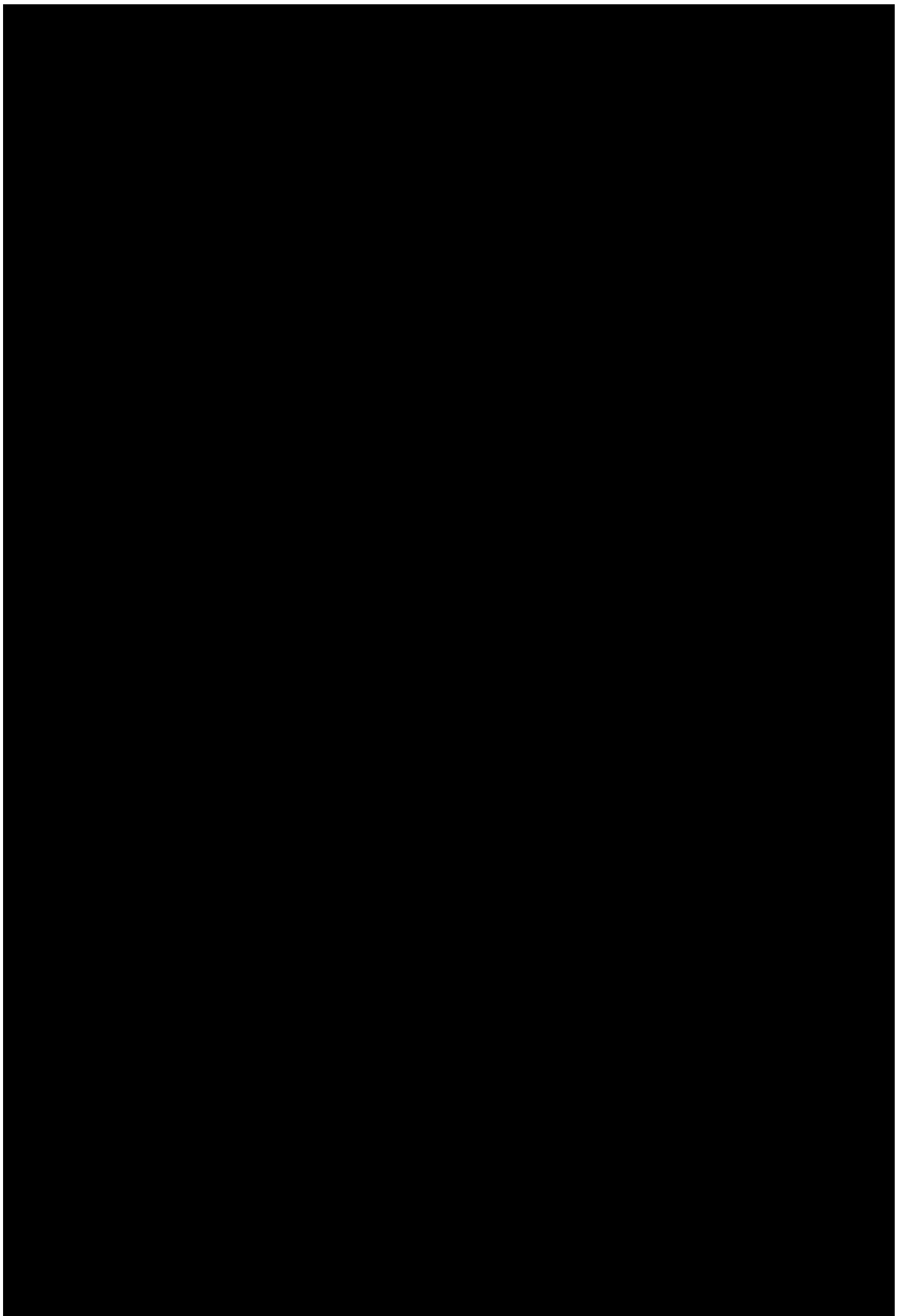


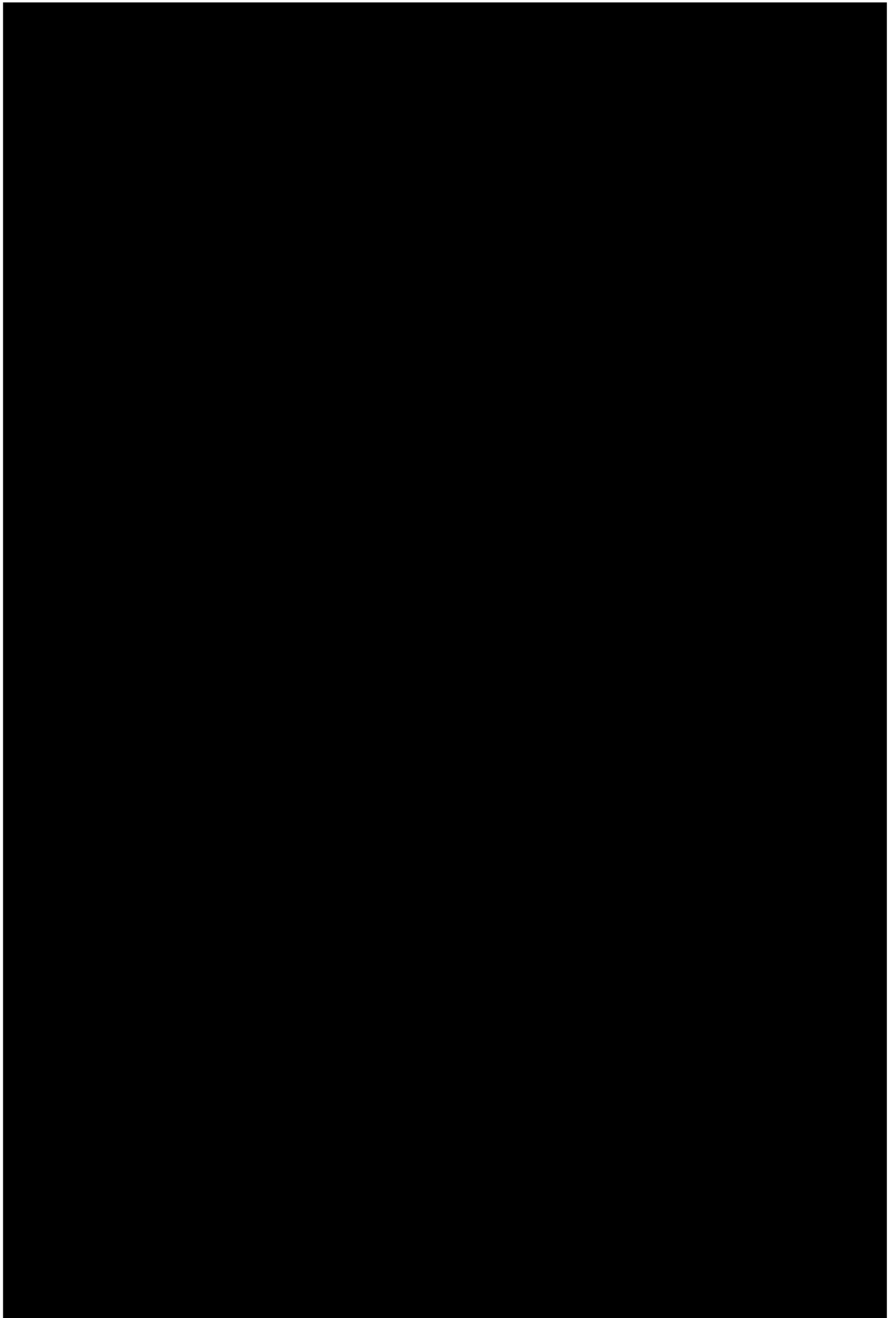


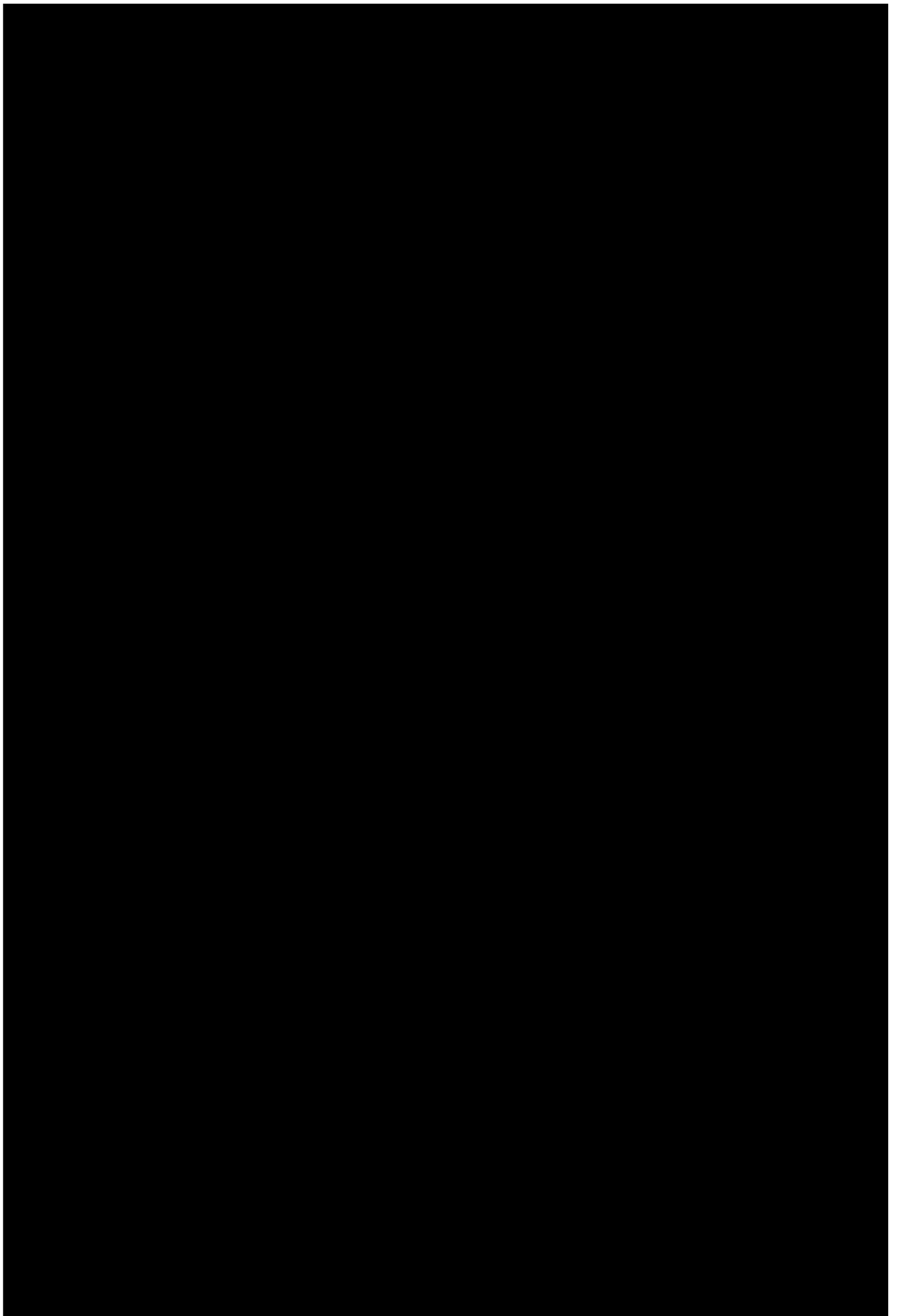


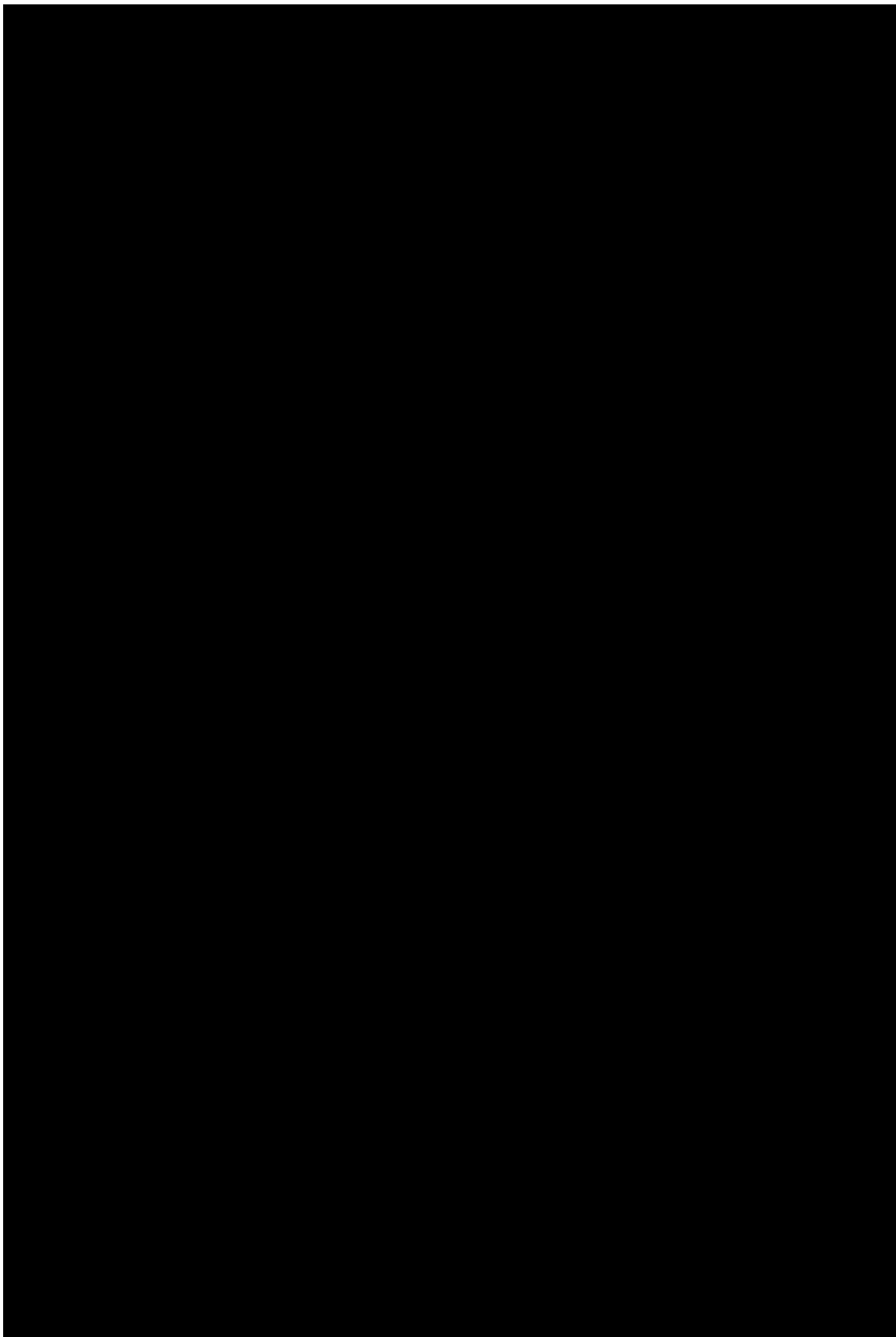


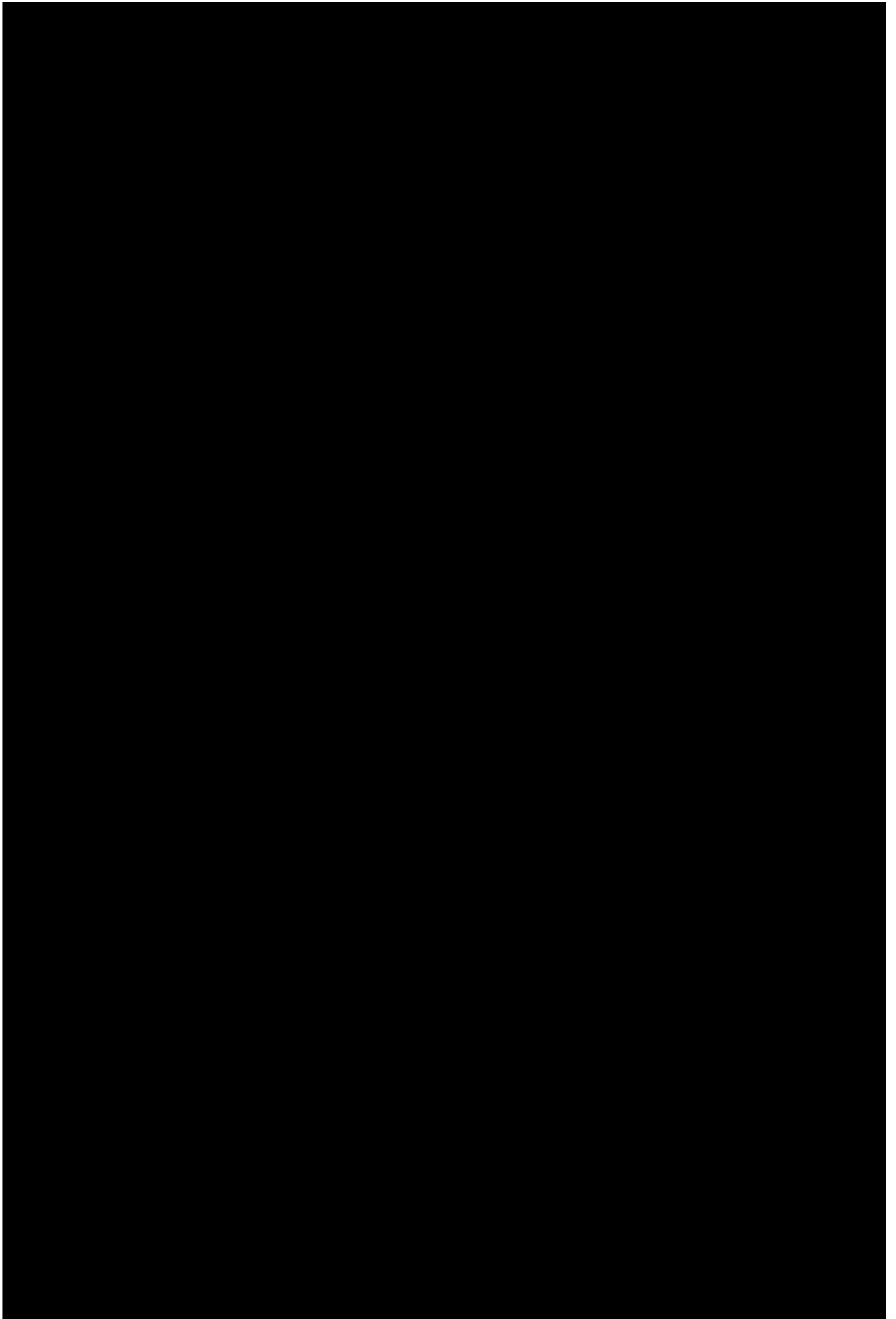


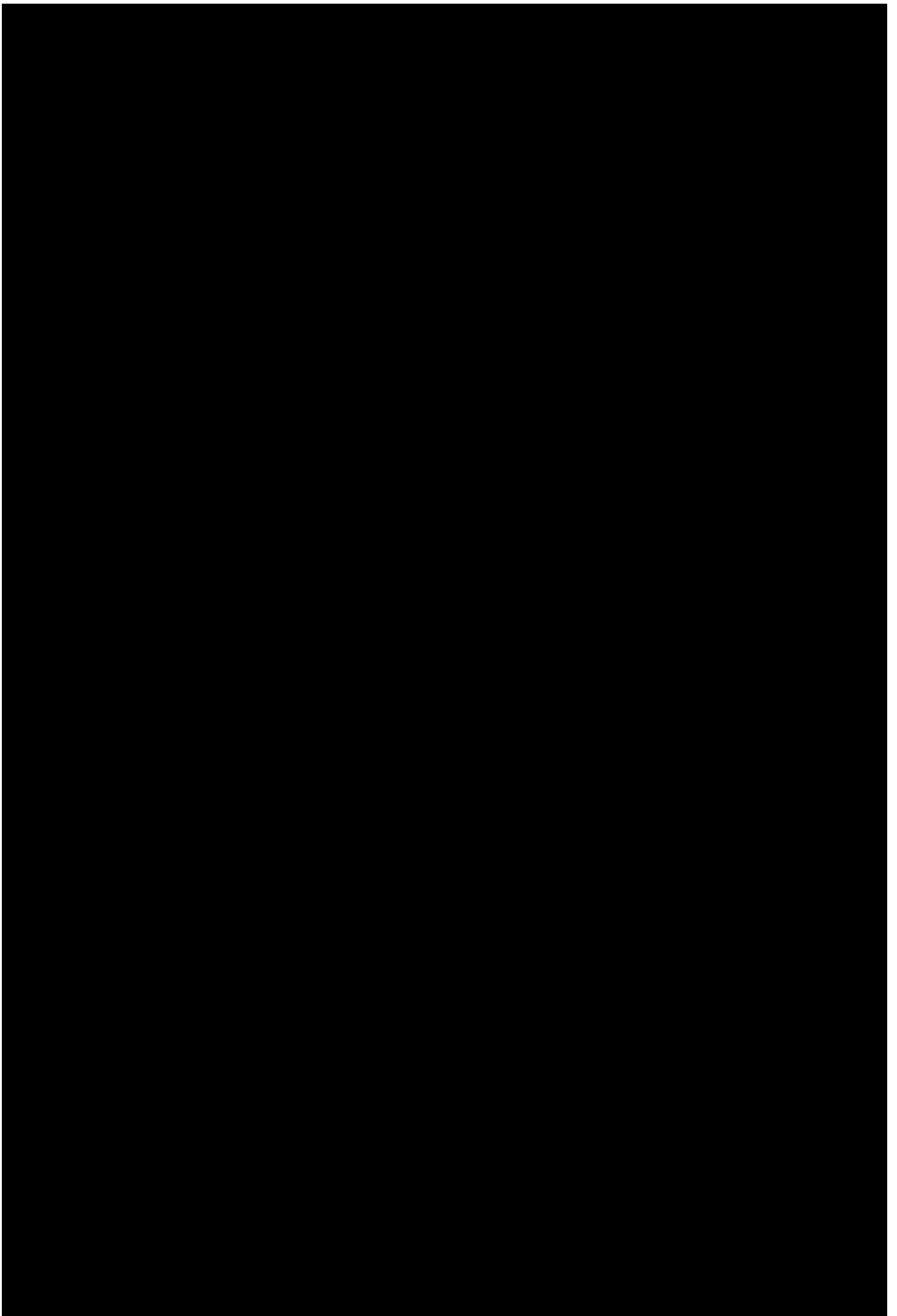


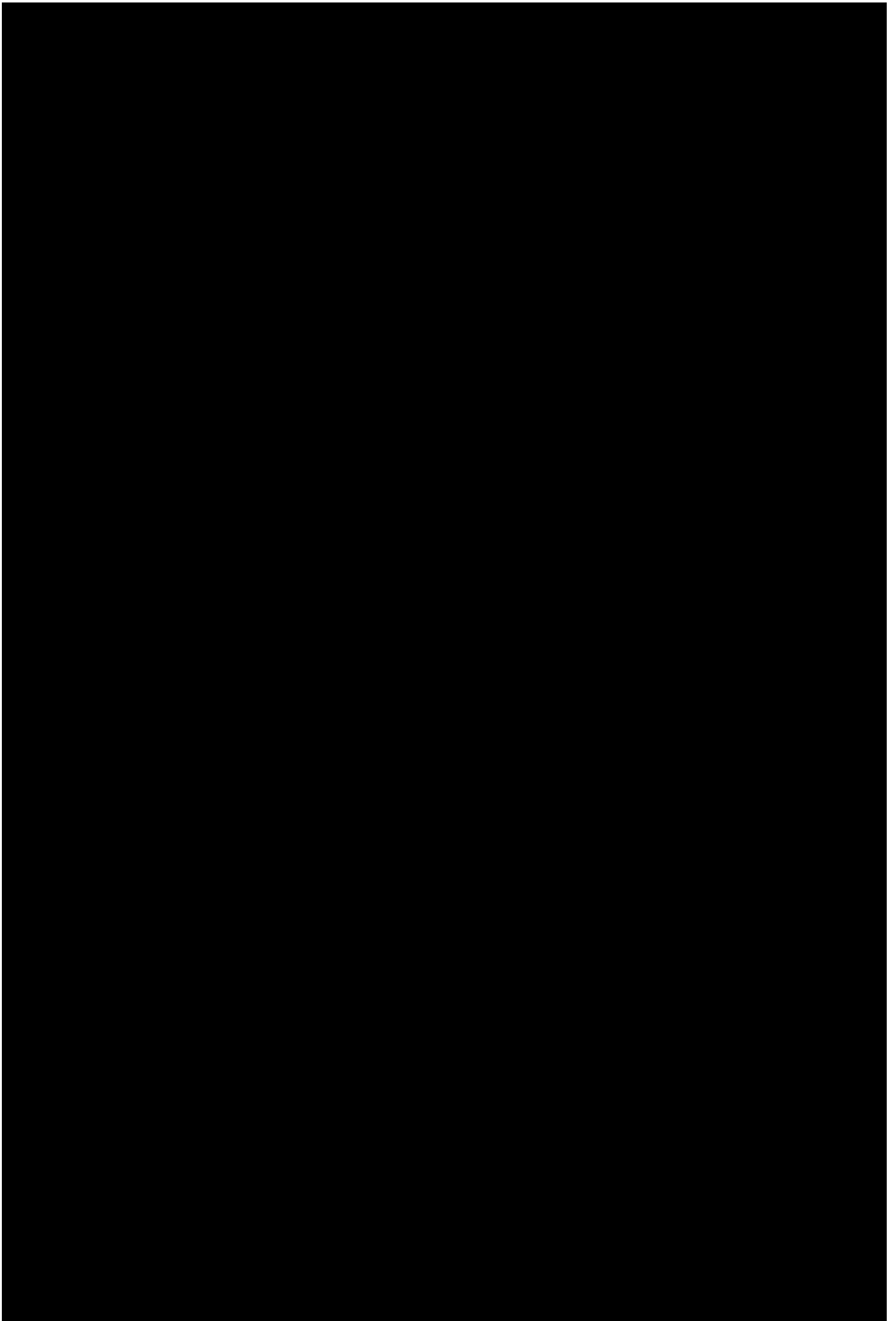


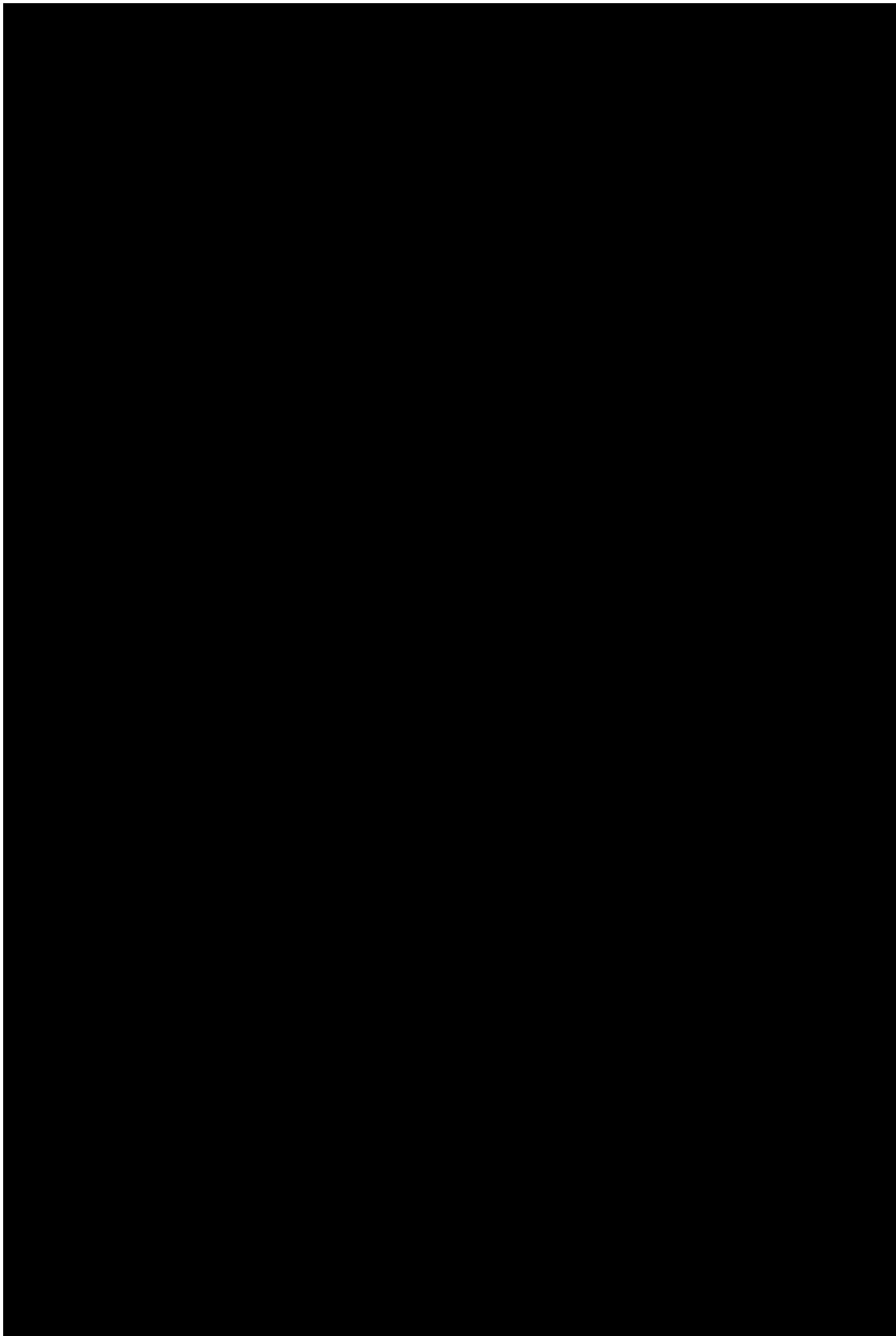


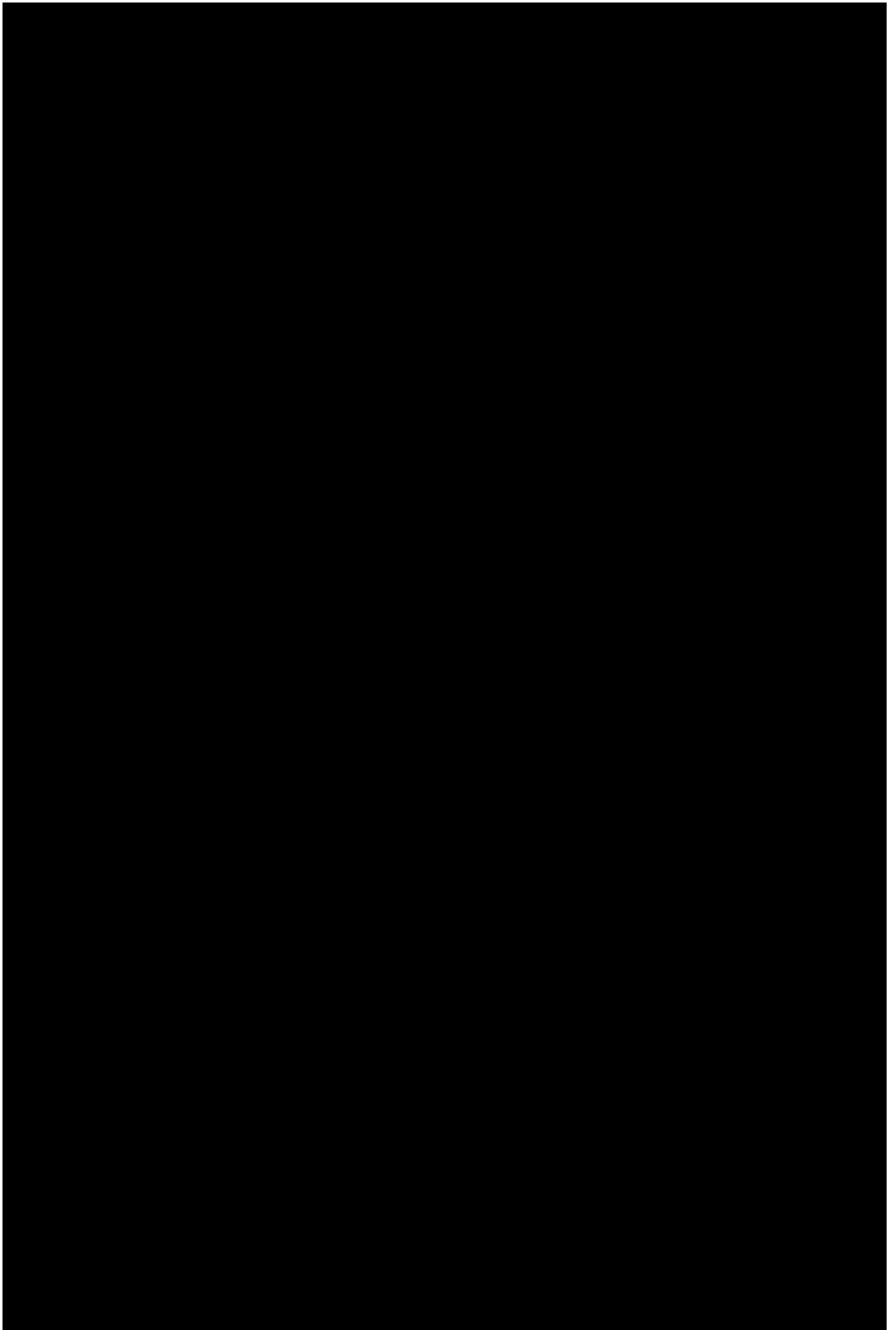


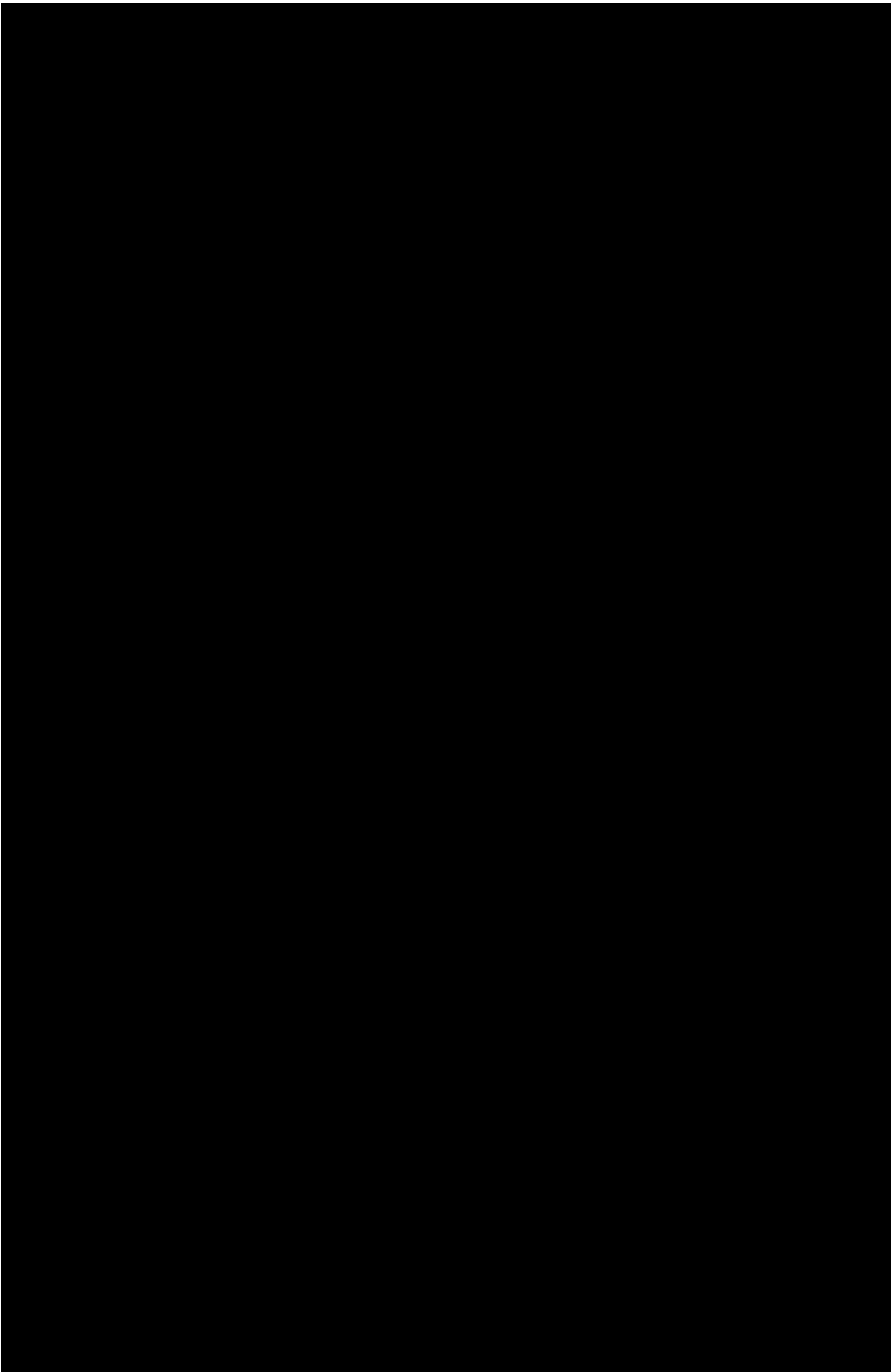


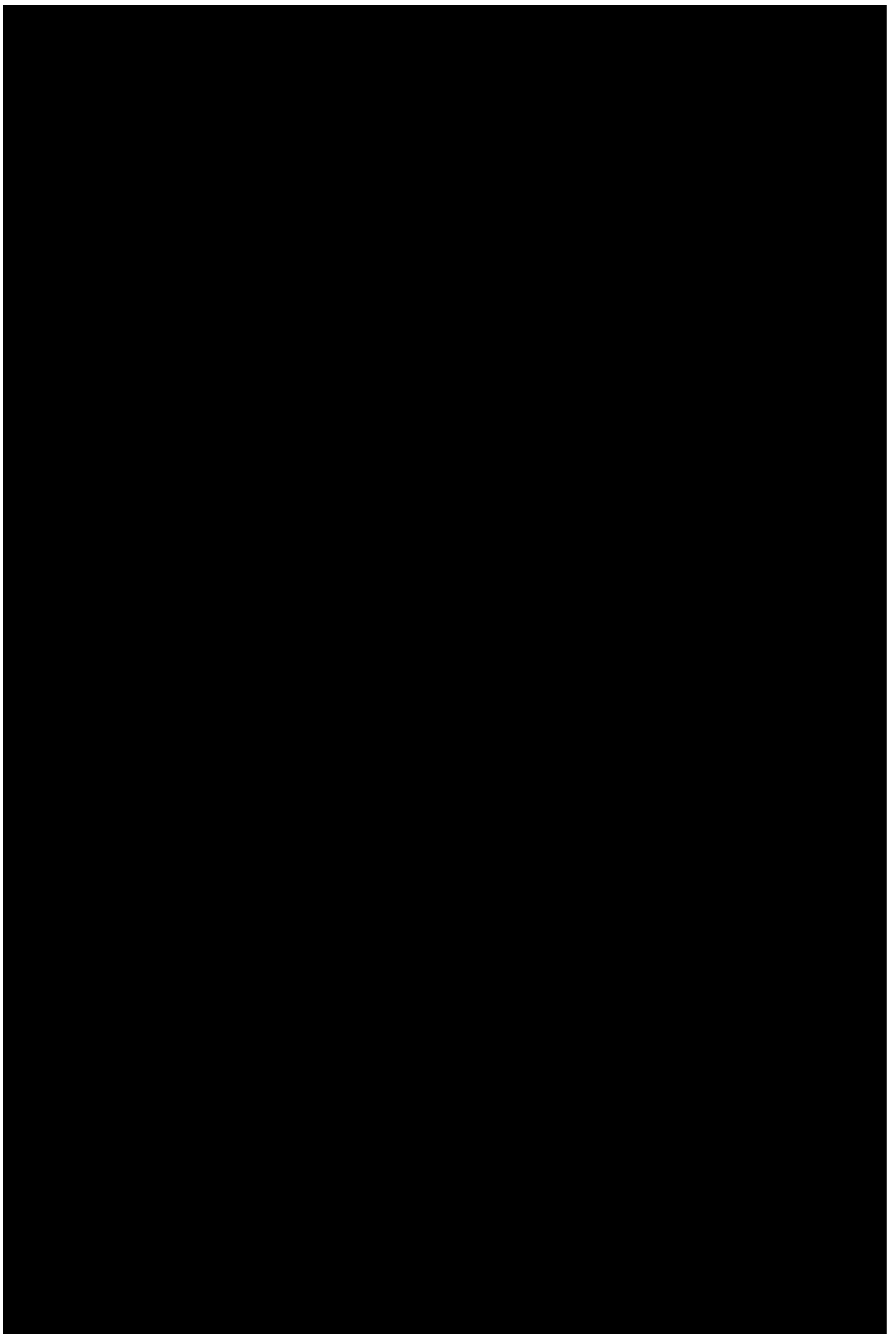


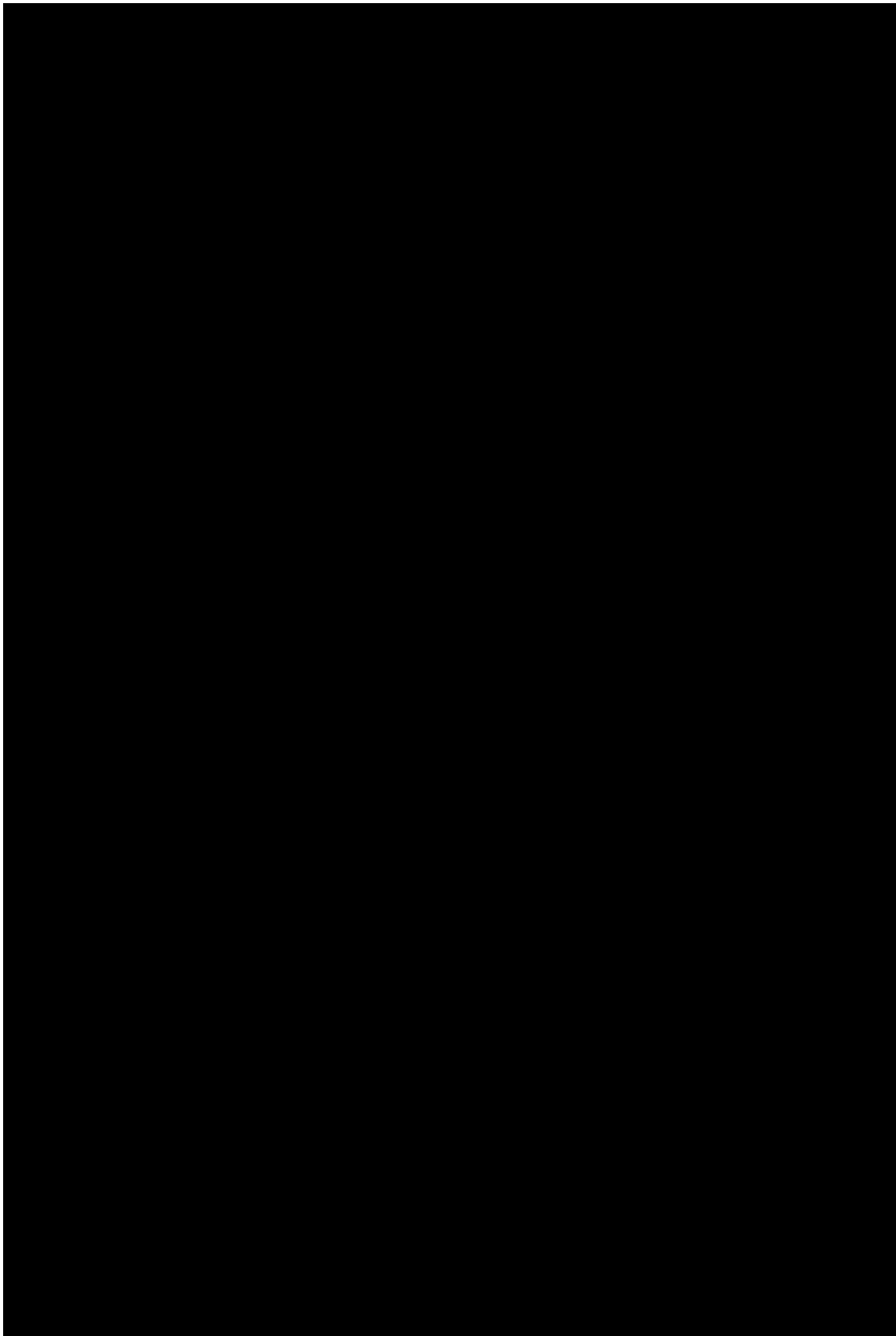


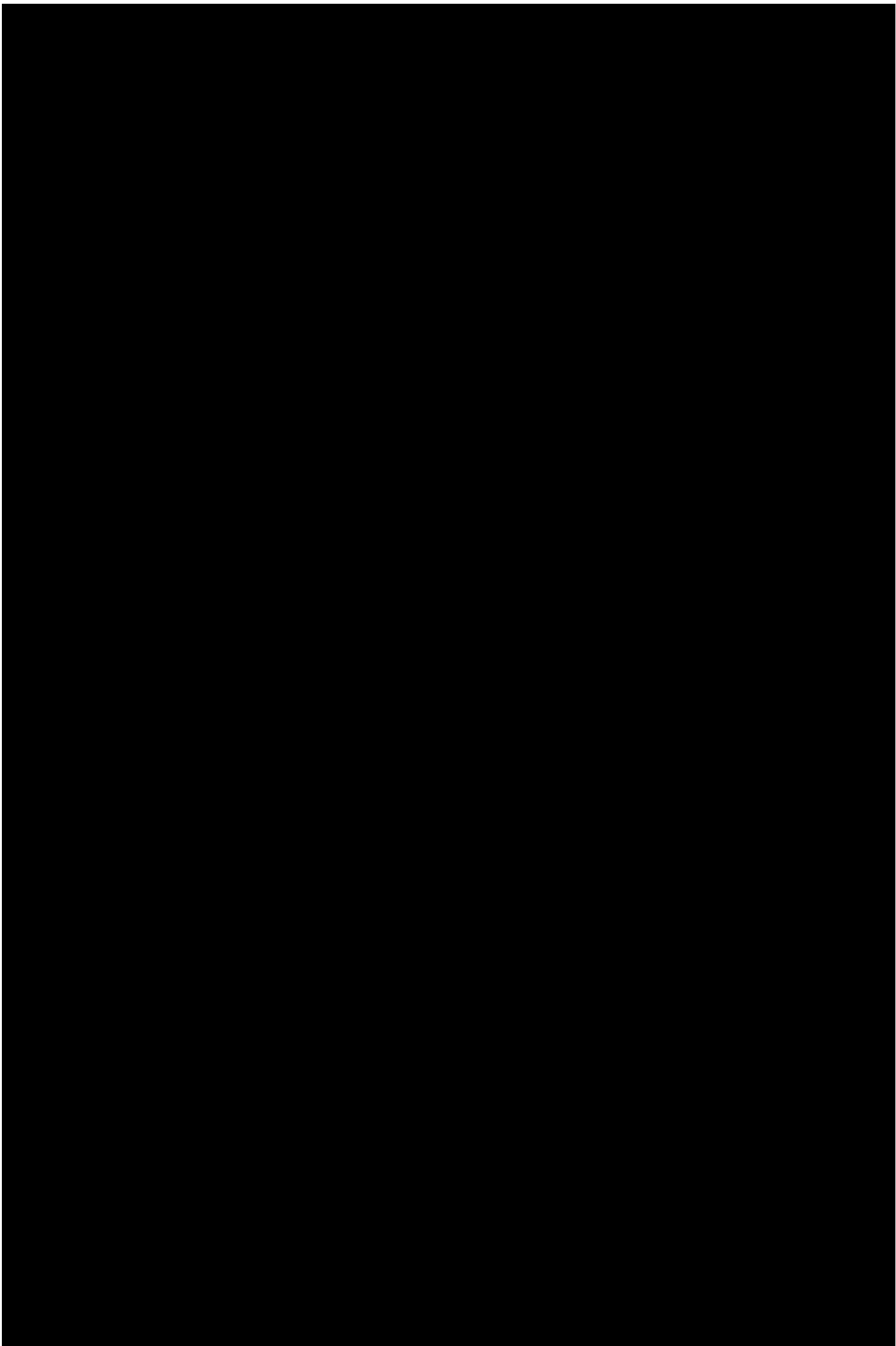


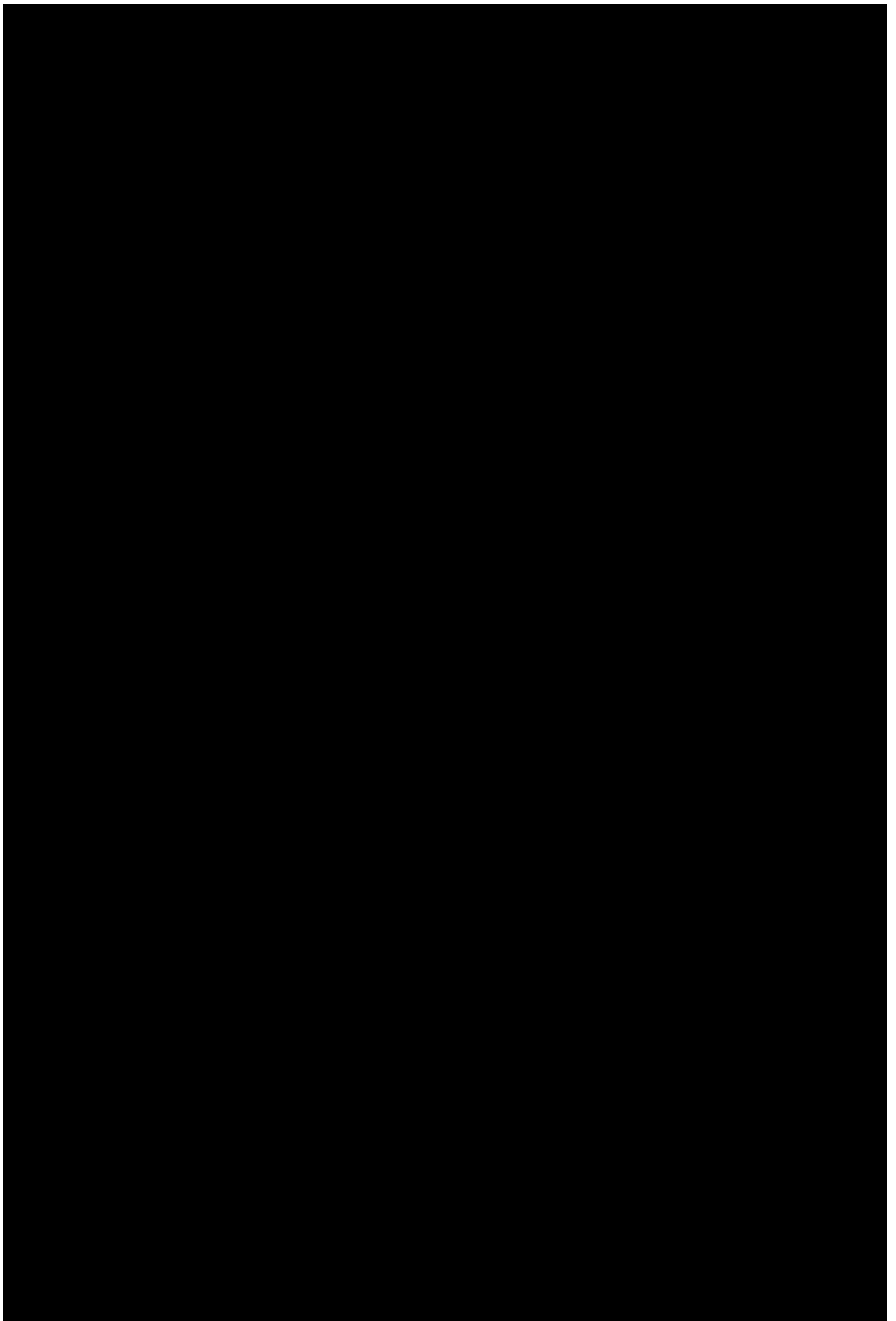


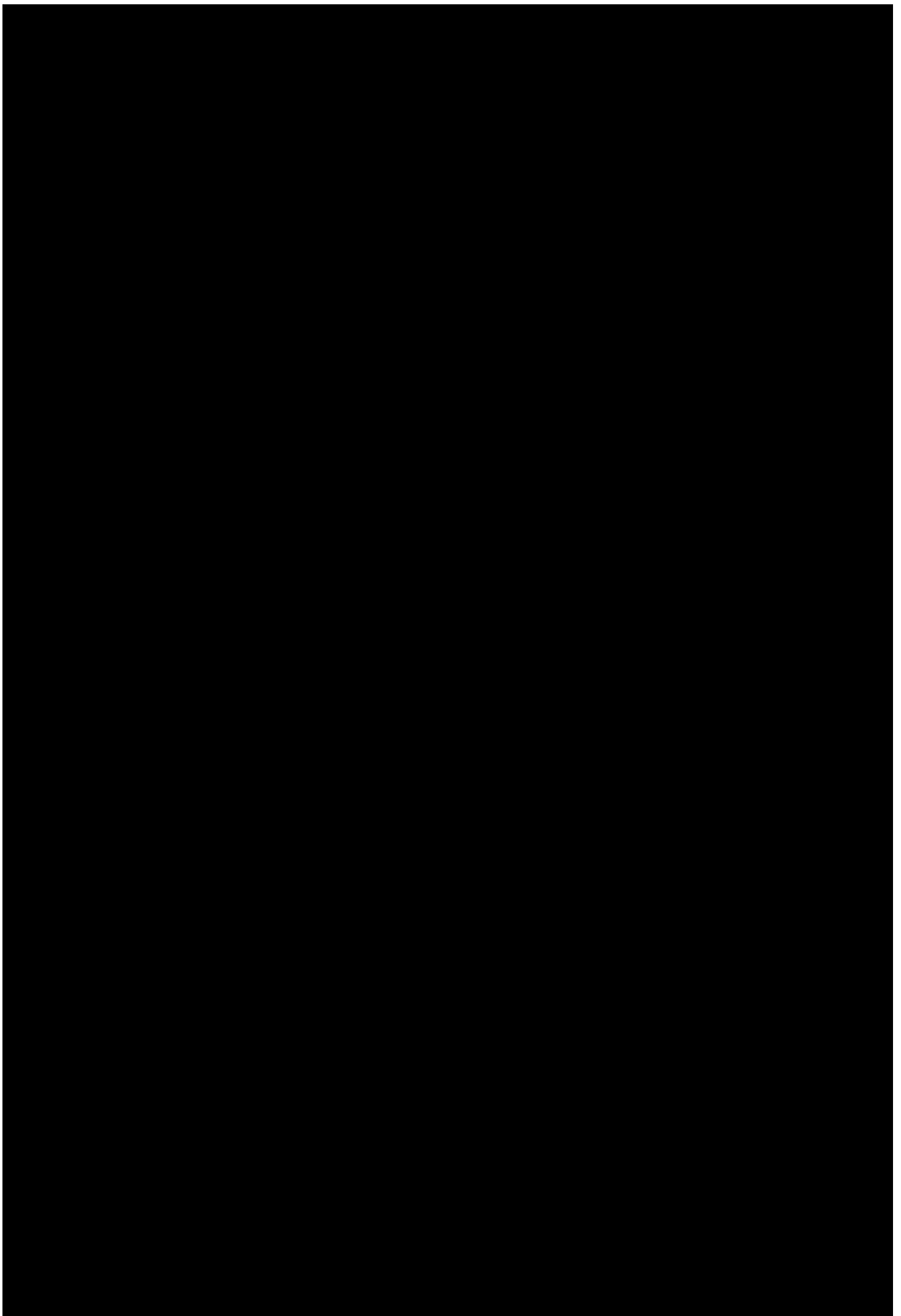


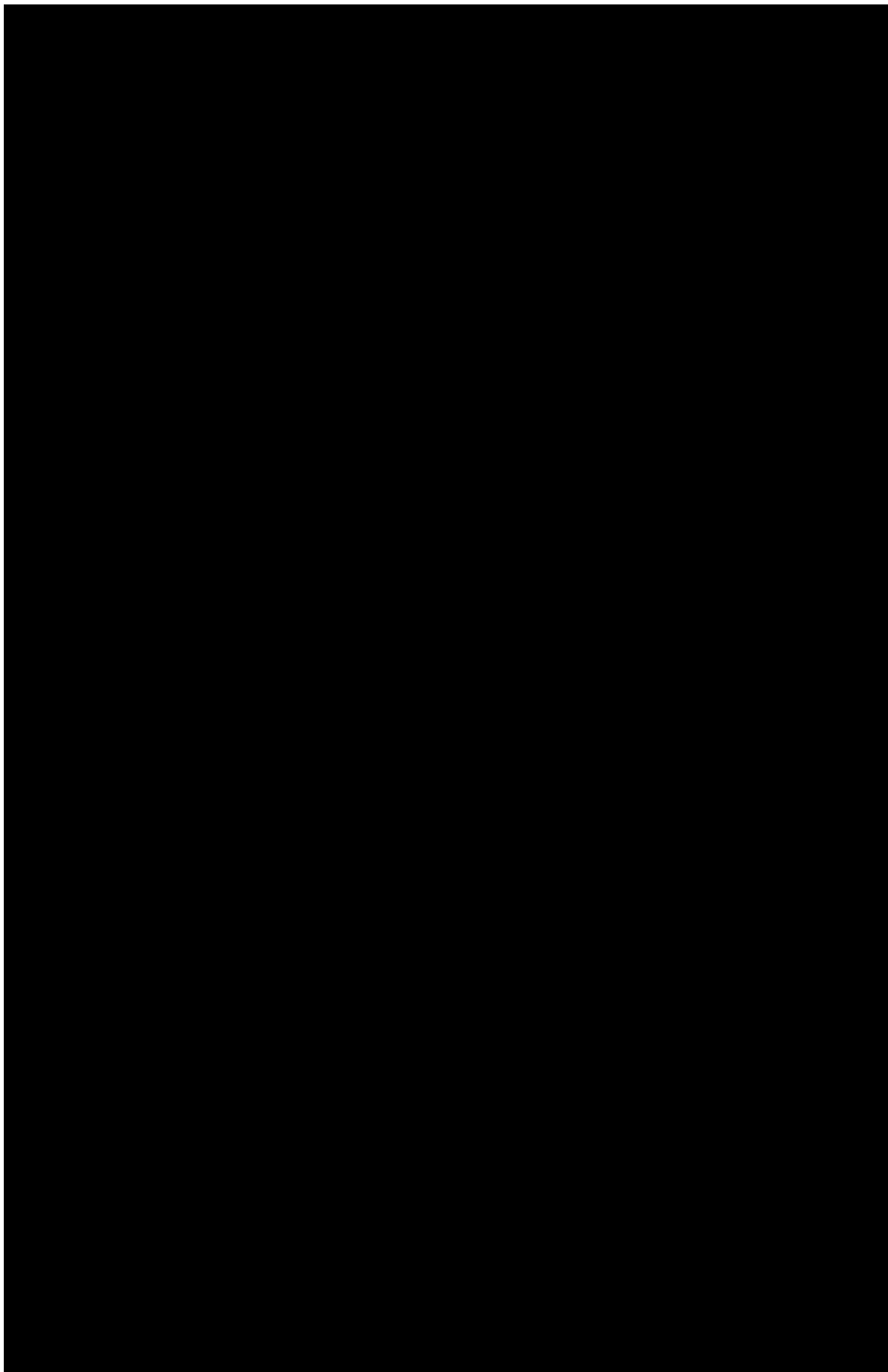


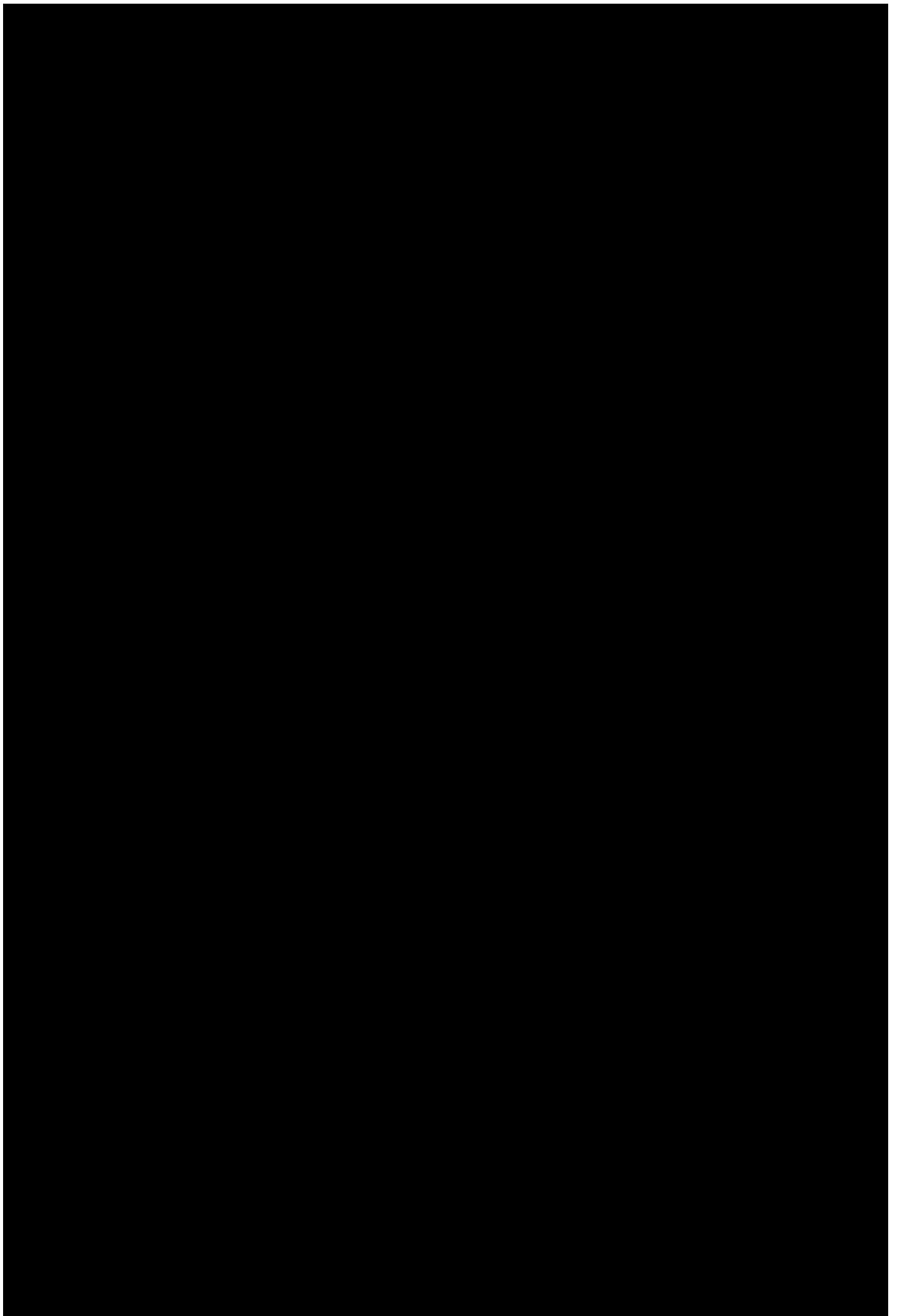


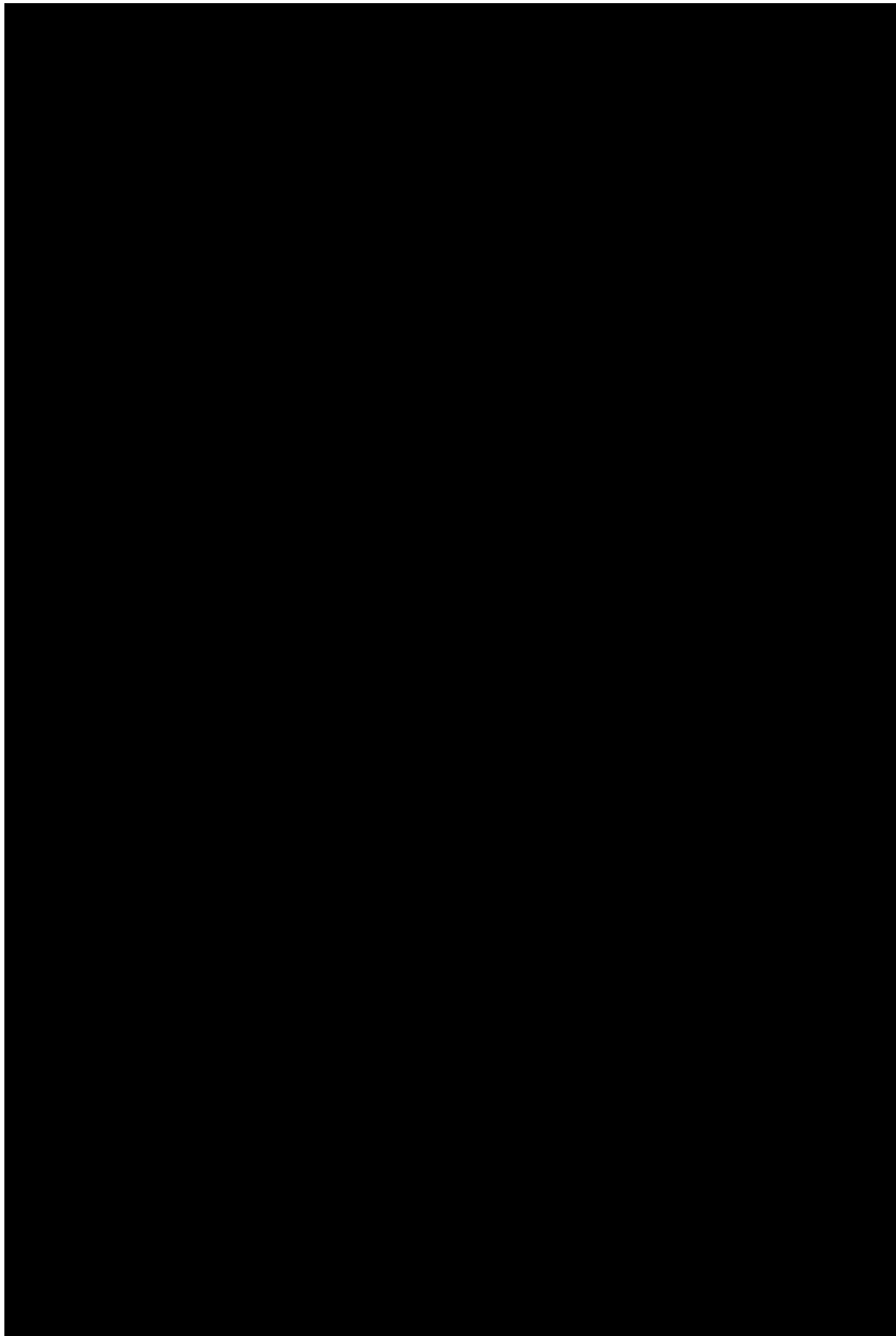


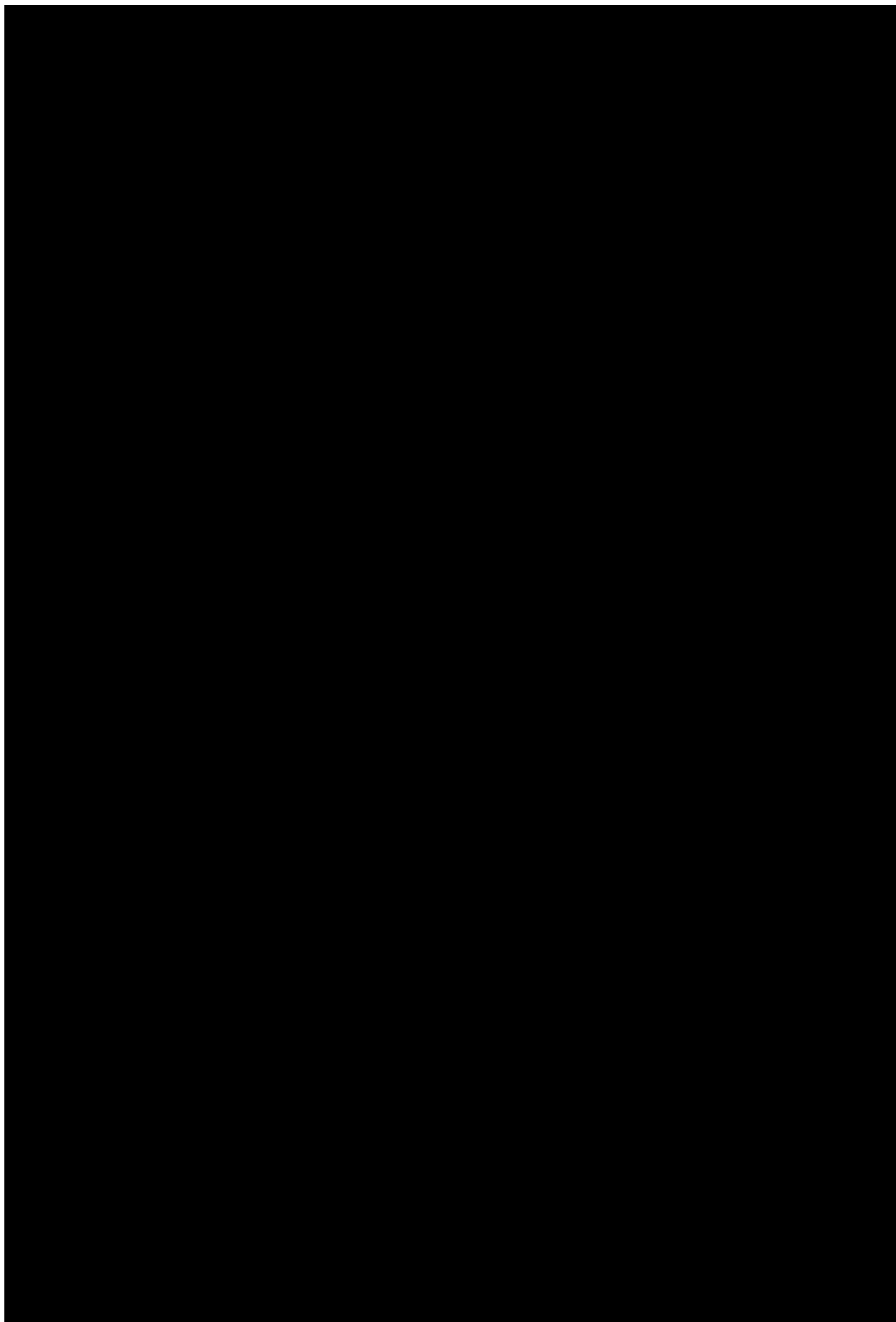


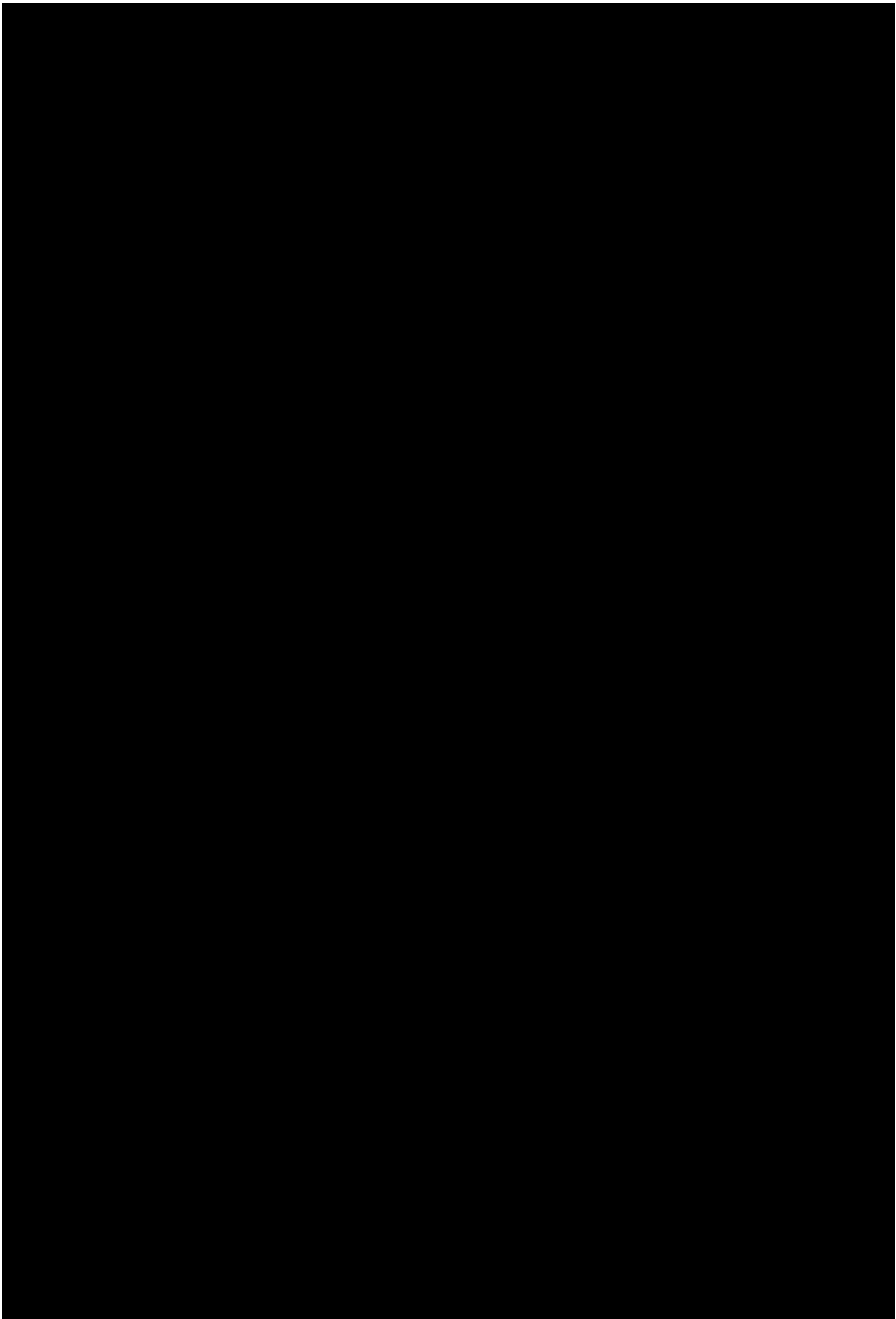


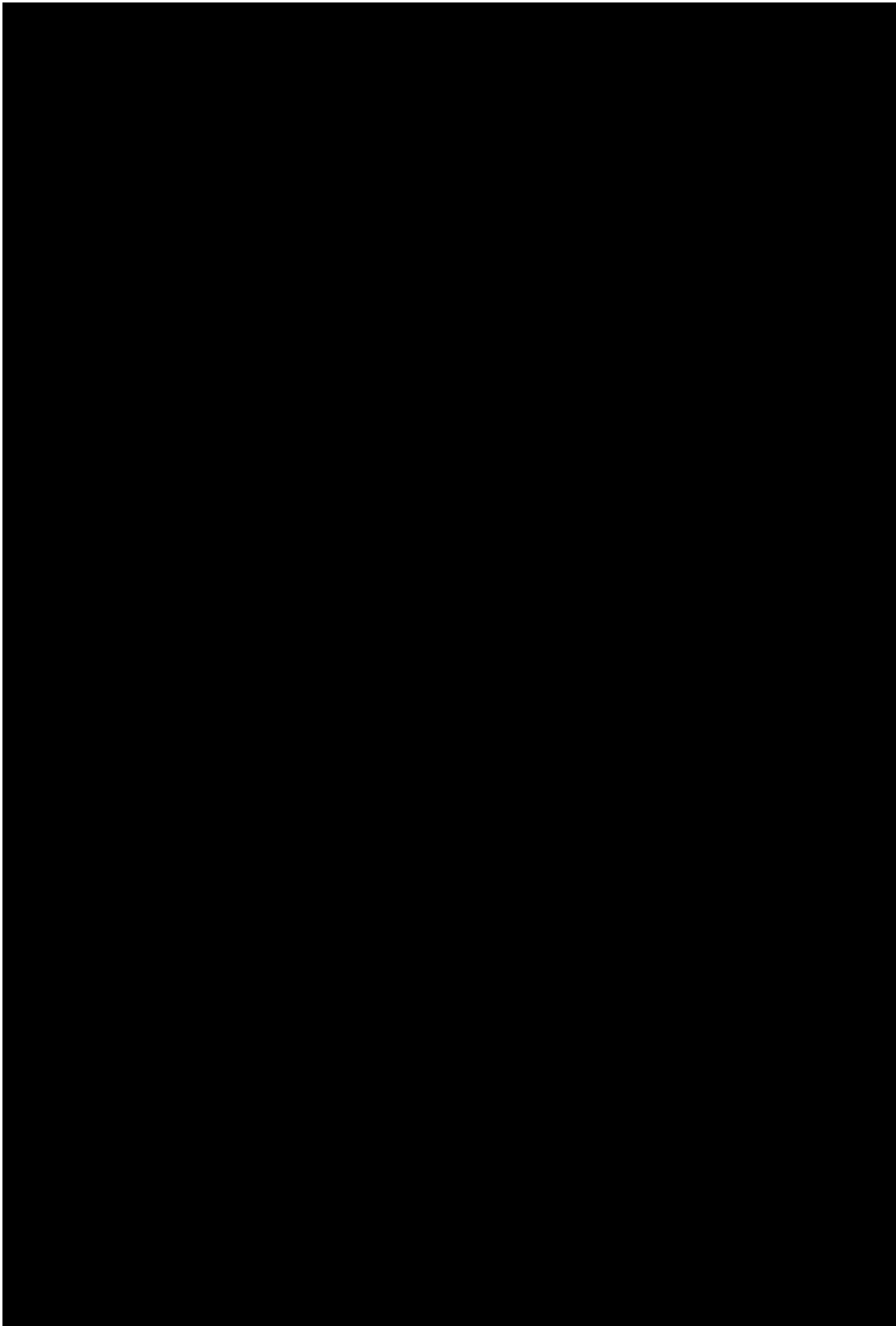


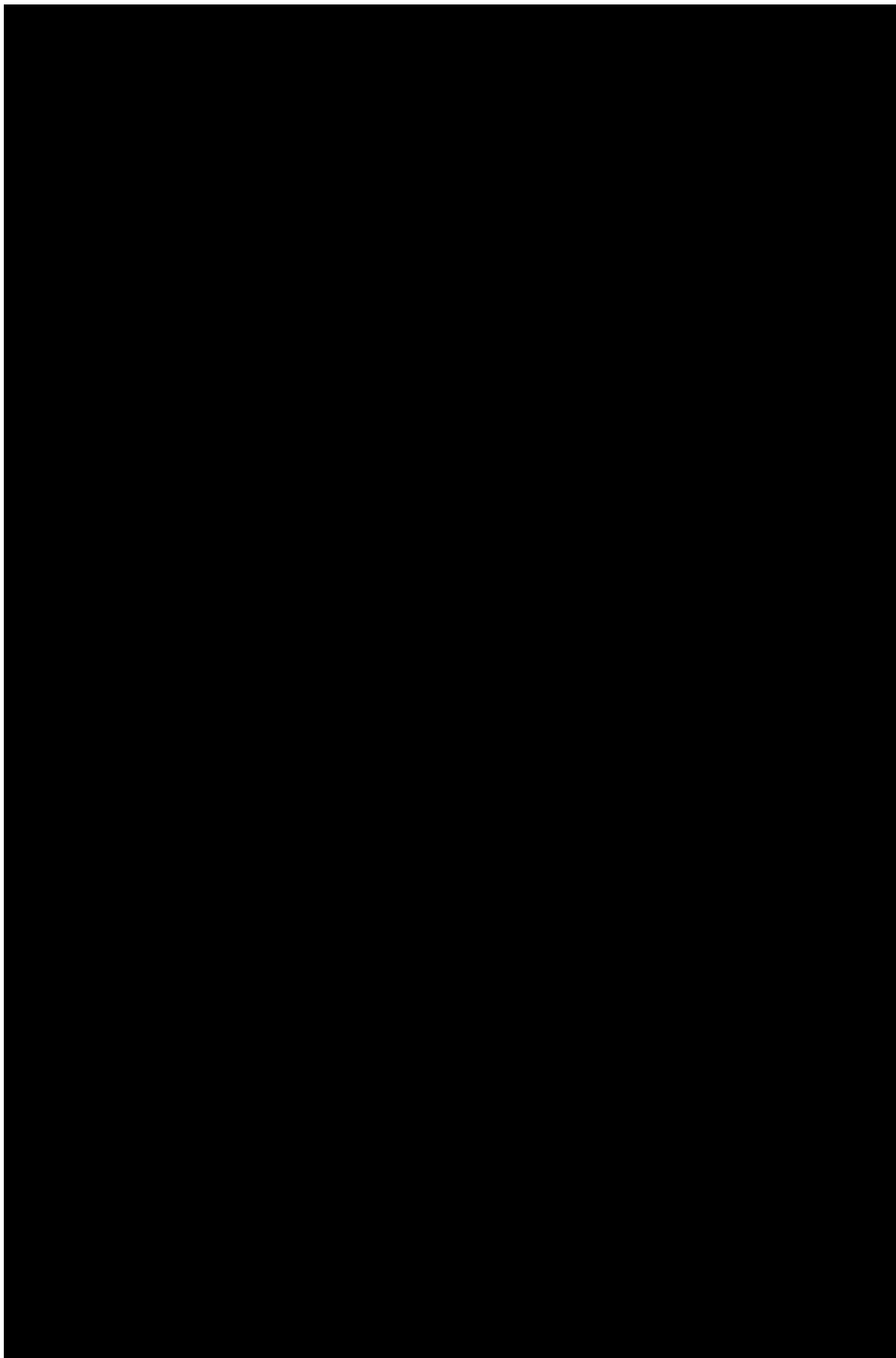


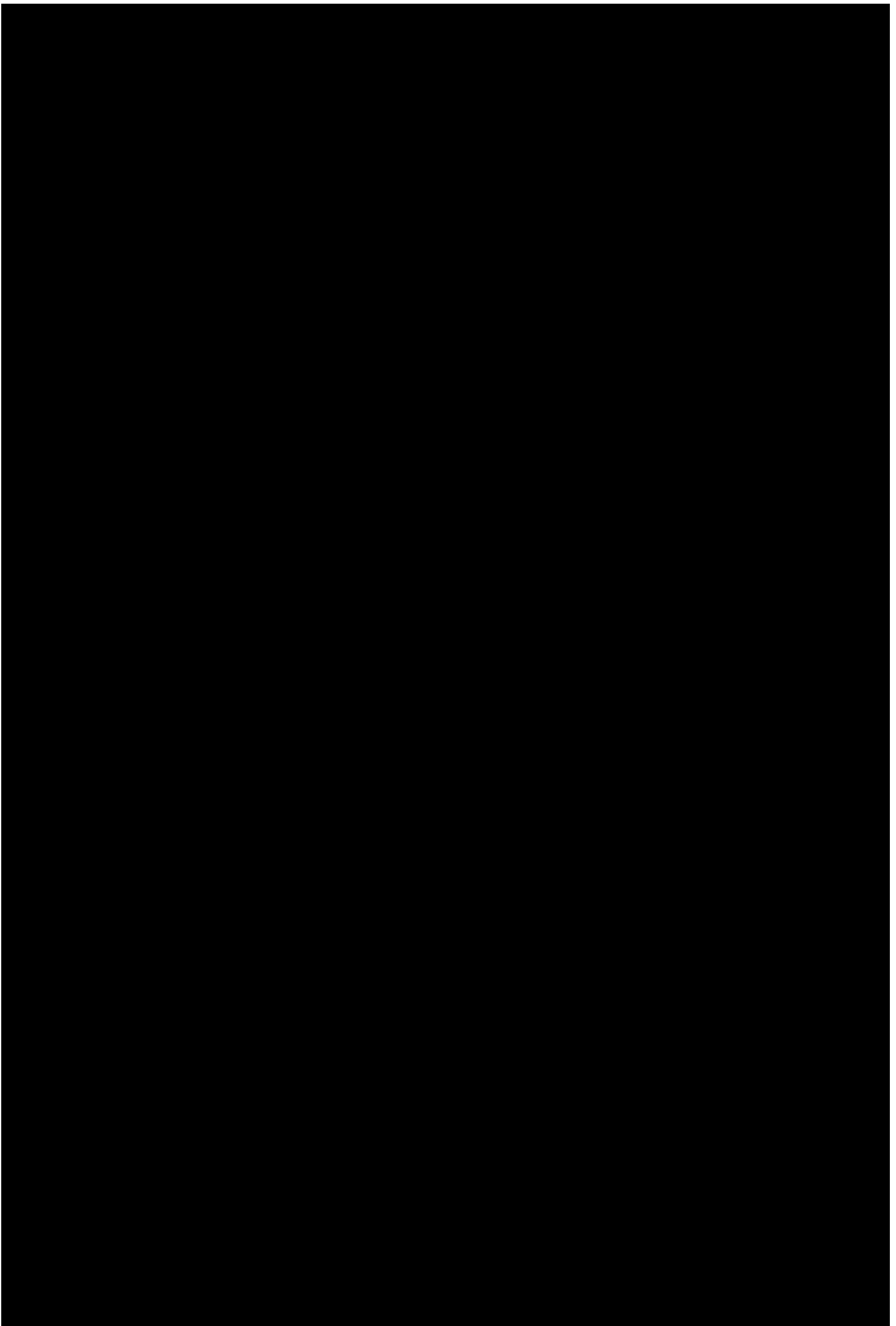


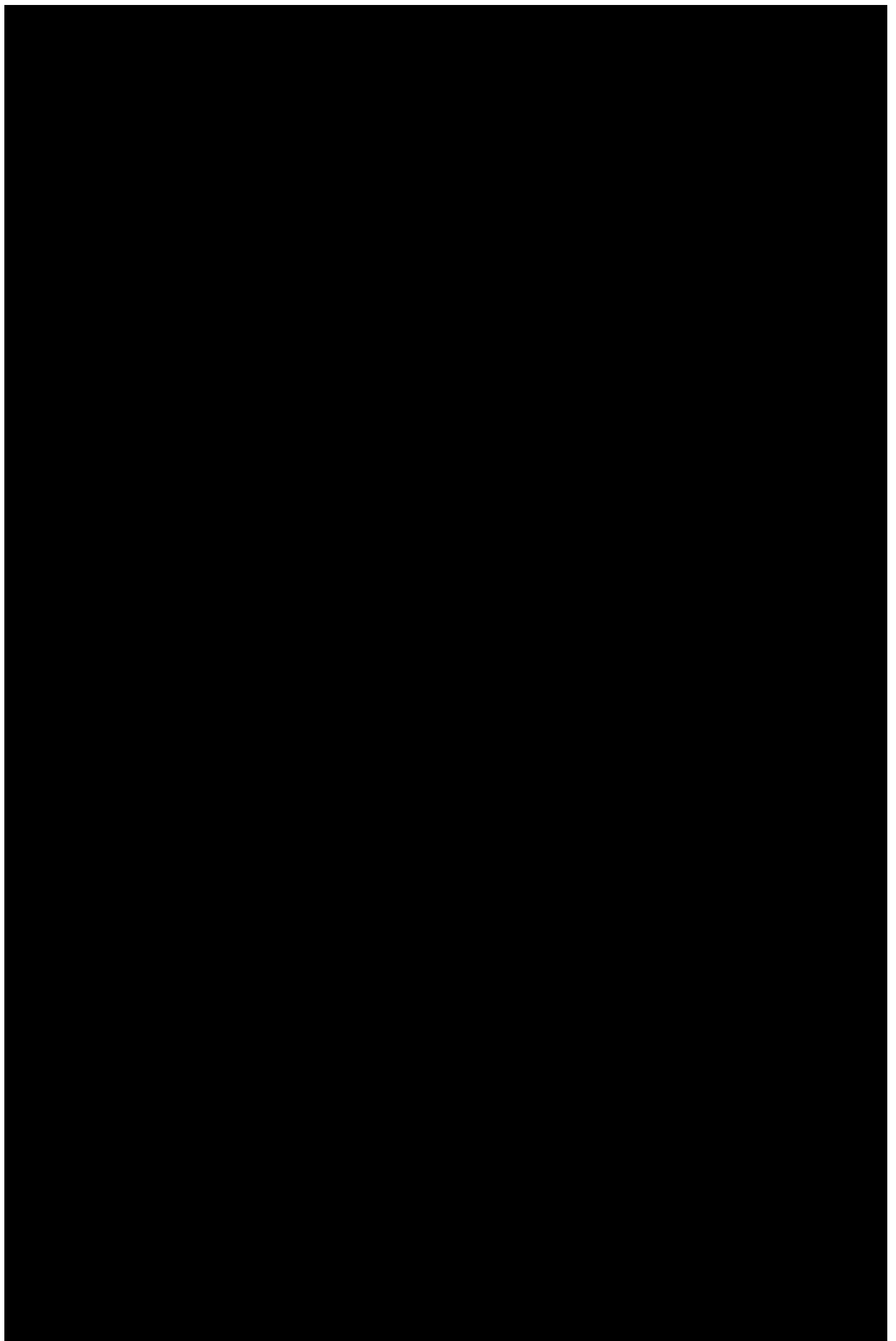










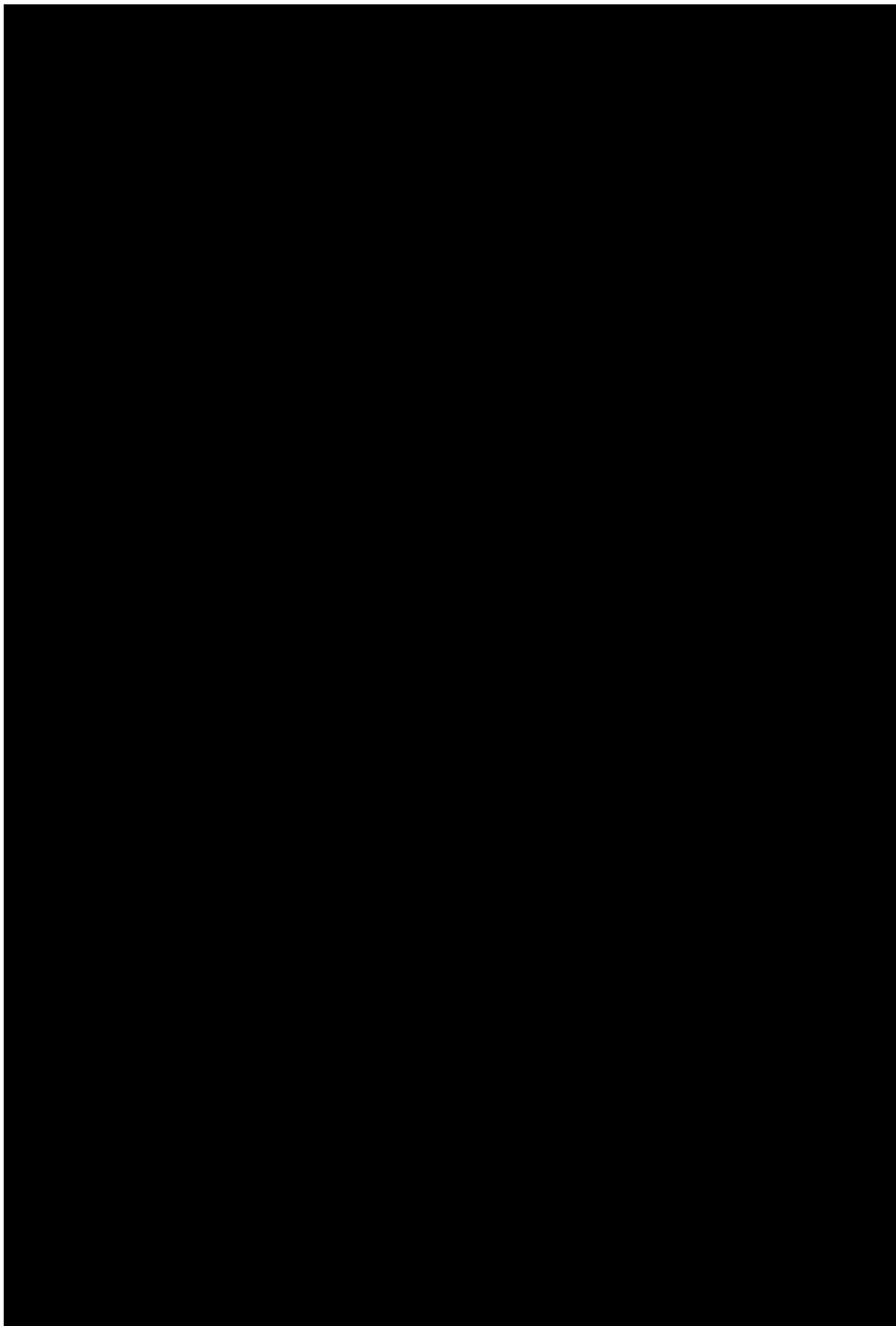


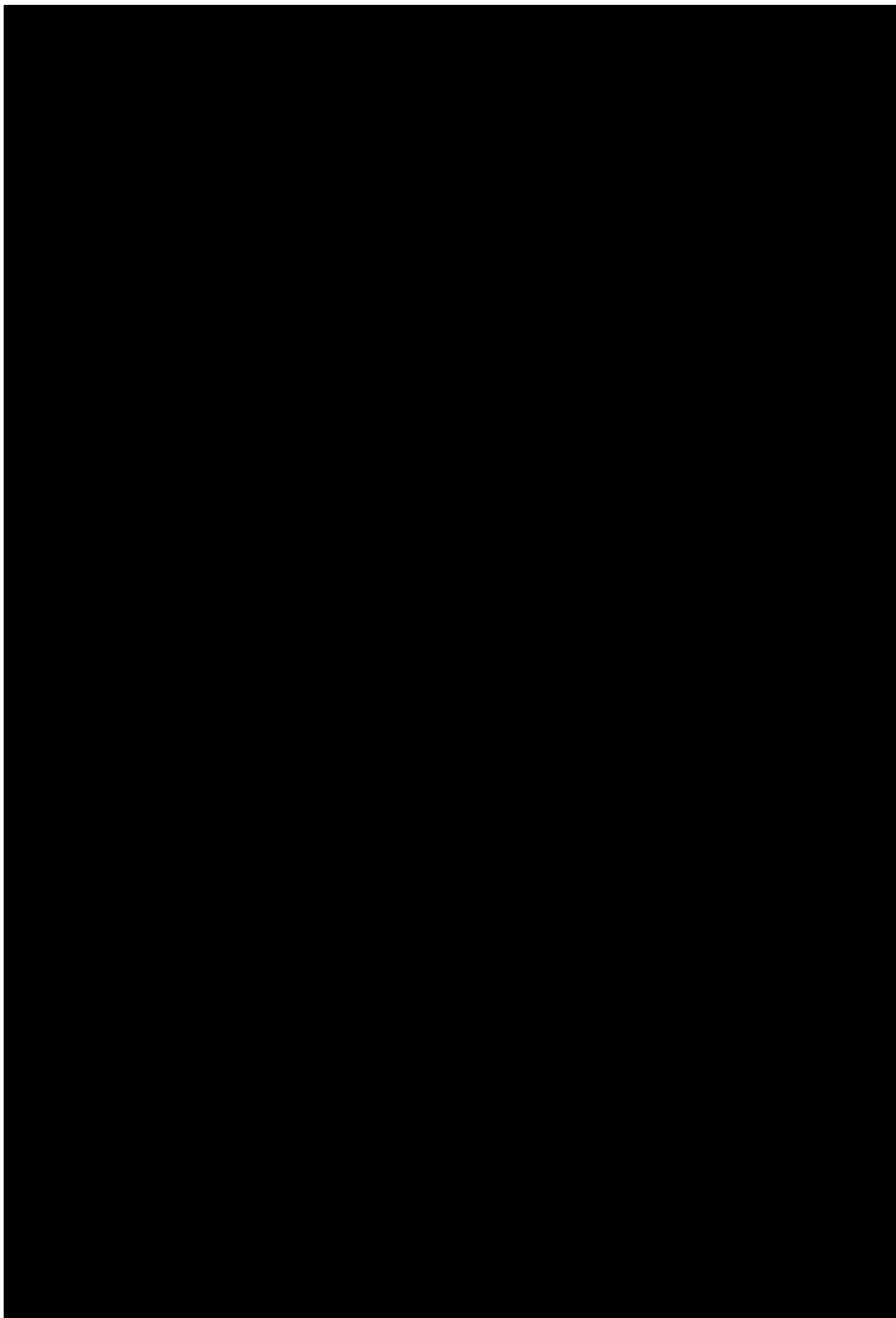
The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making, legal compliance, and financial management. The text emphasizes that records should be organized, up-to-date, and easily accessible.

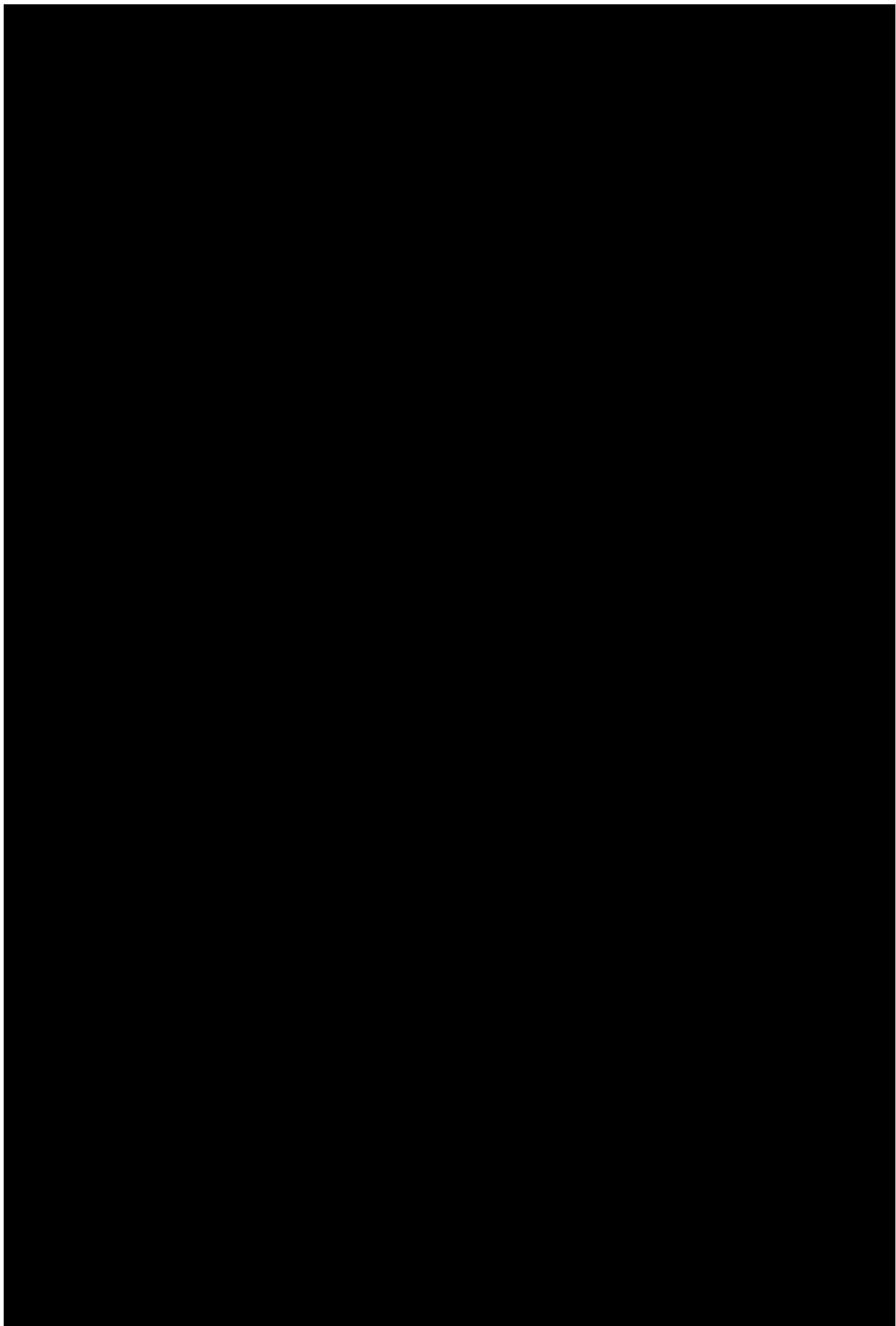
Next, the document addresses the challenges of data management in the digital age. It notes that while digital storage offers convenience, it also introduces risks such as data loss, security breaches, and information overload. Solutions like cloud storage, encryption, and regular backups are suggested to mitigate these risks.

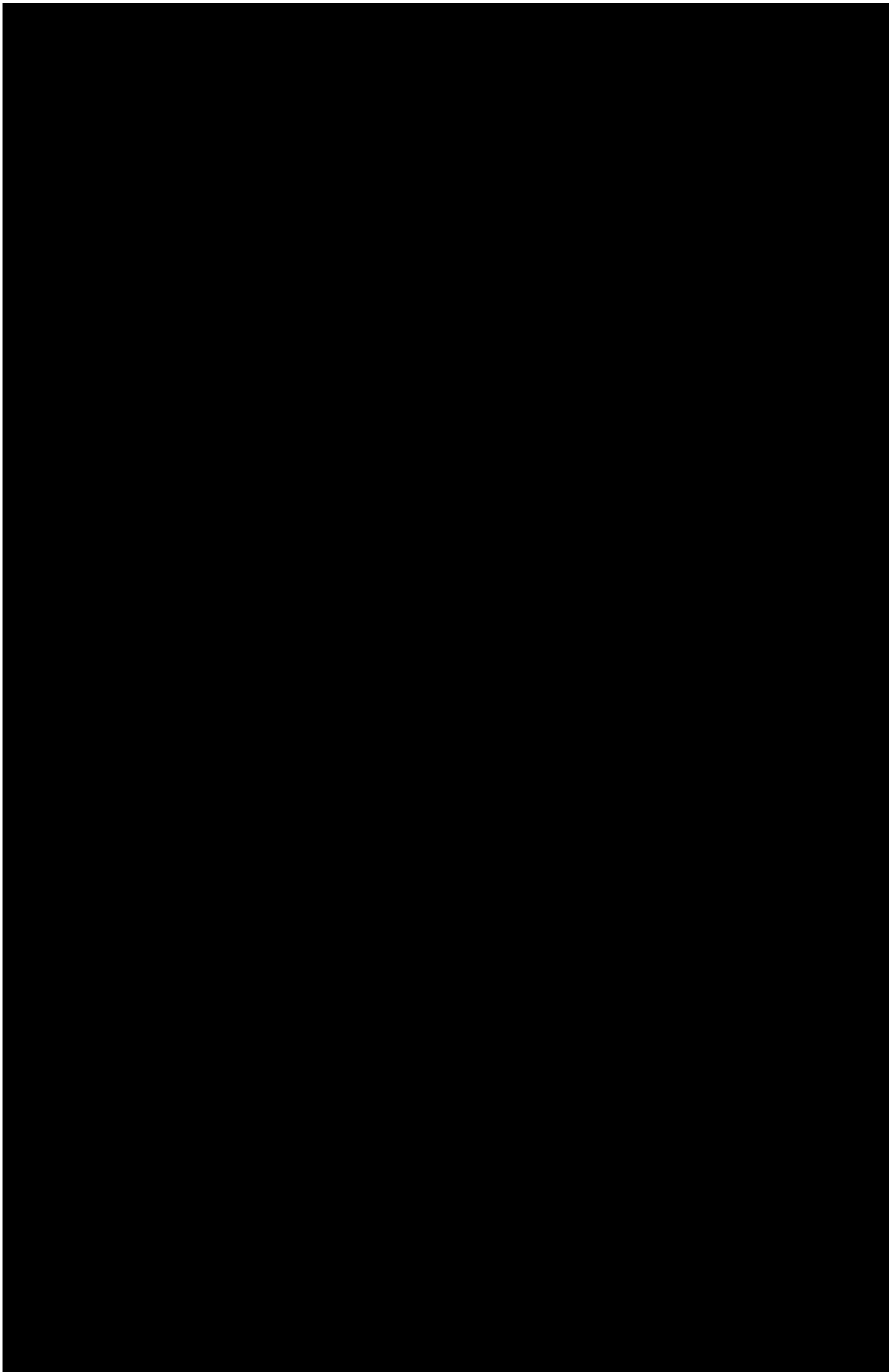
The third section focuses on the role of technology in streamlining business operations. It describes how automation tools can reduce manual errors and save time. Examples include using software for invoicing, inventory tracking, and customer relationship management. The text encourages businesses to invest in technology that aligns with their specific needs.

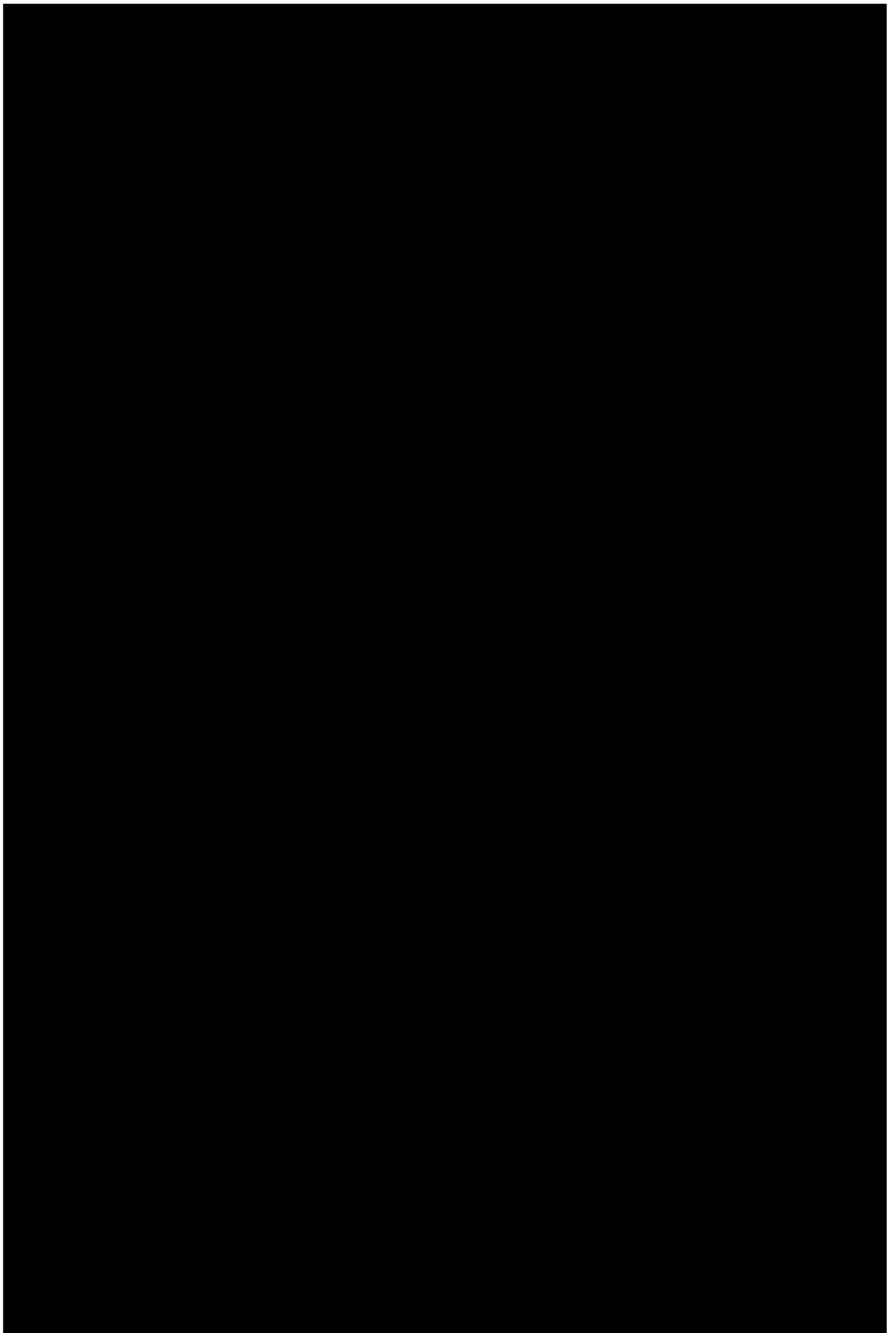
Finally, the document concludes by stressing the importance of employee training and awareness. It suggests that regular training sessions can help staff understand the correct procedures for handling data and using technology. This not only improves efficiency but also enhances the overall security of the organization's information.

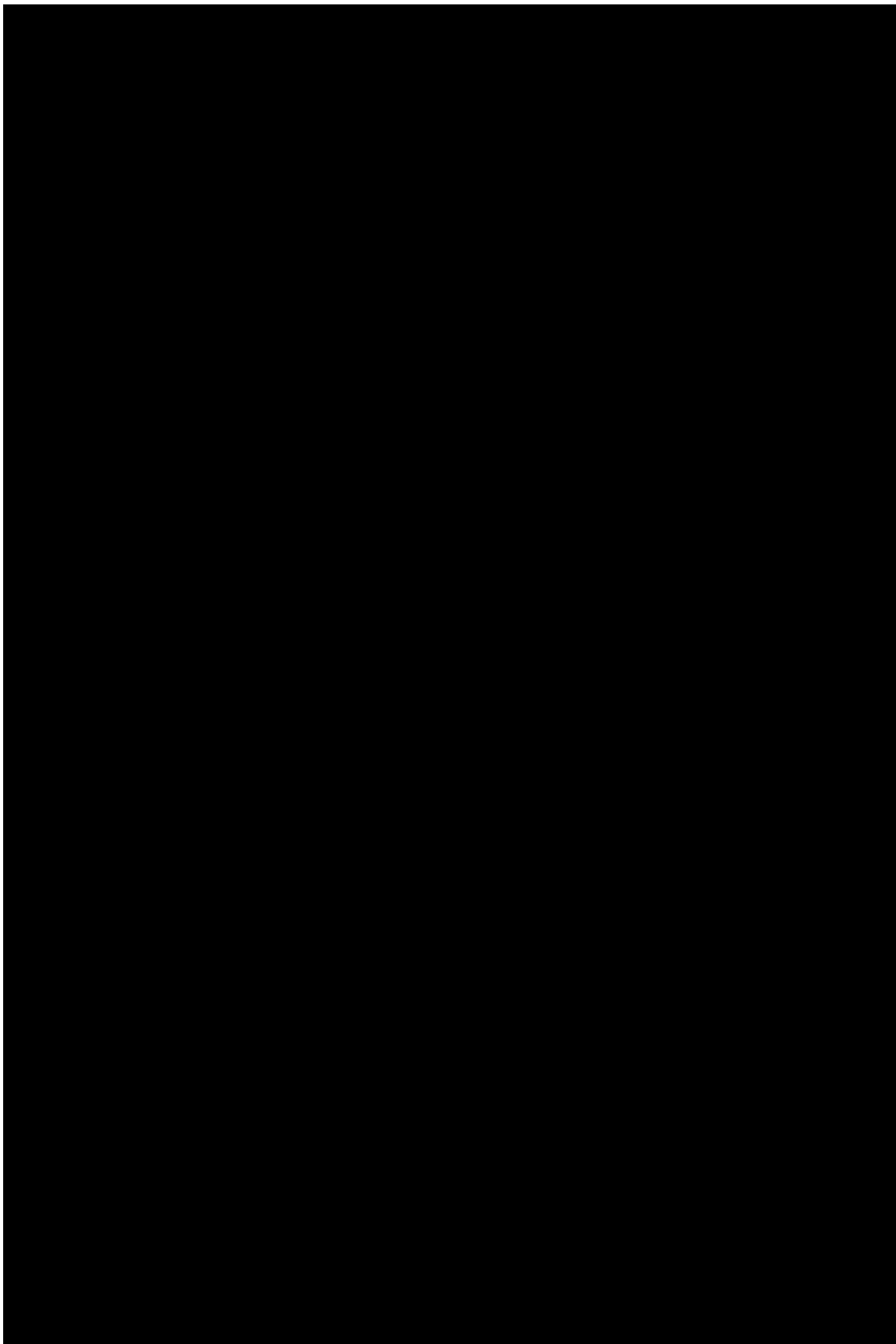


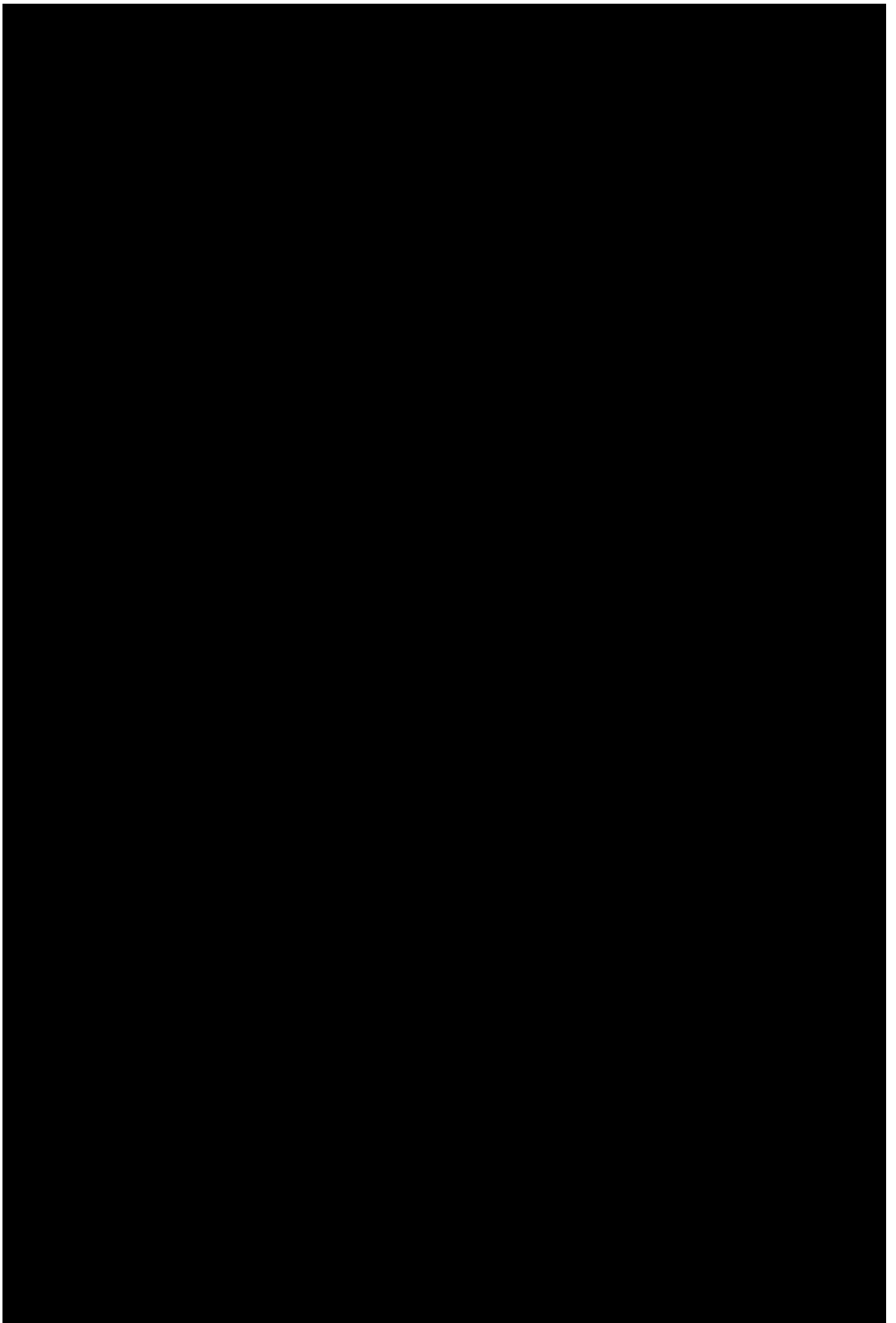


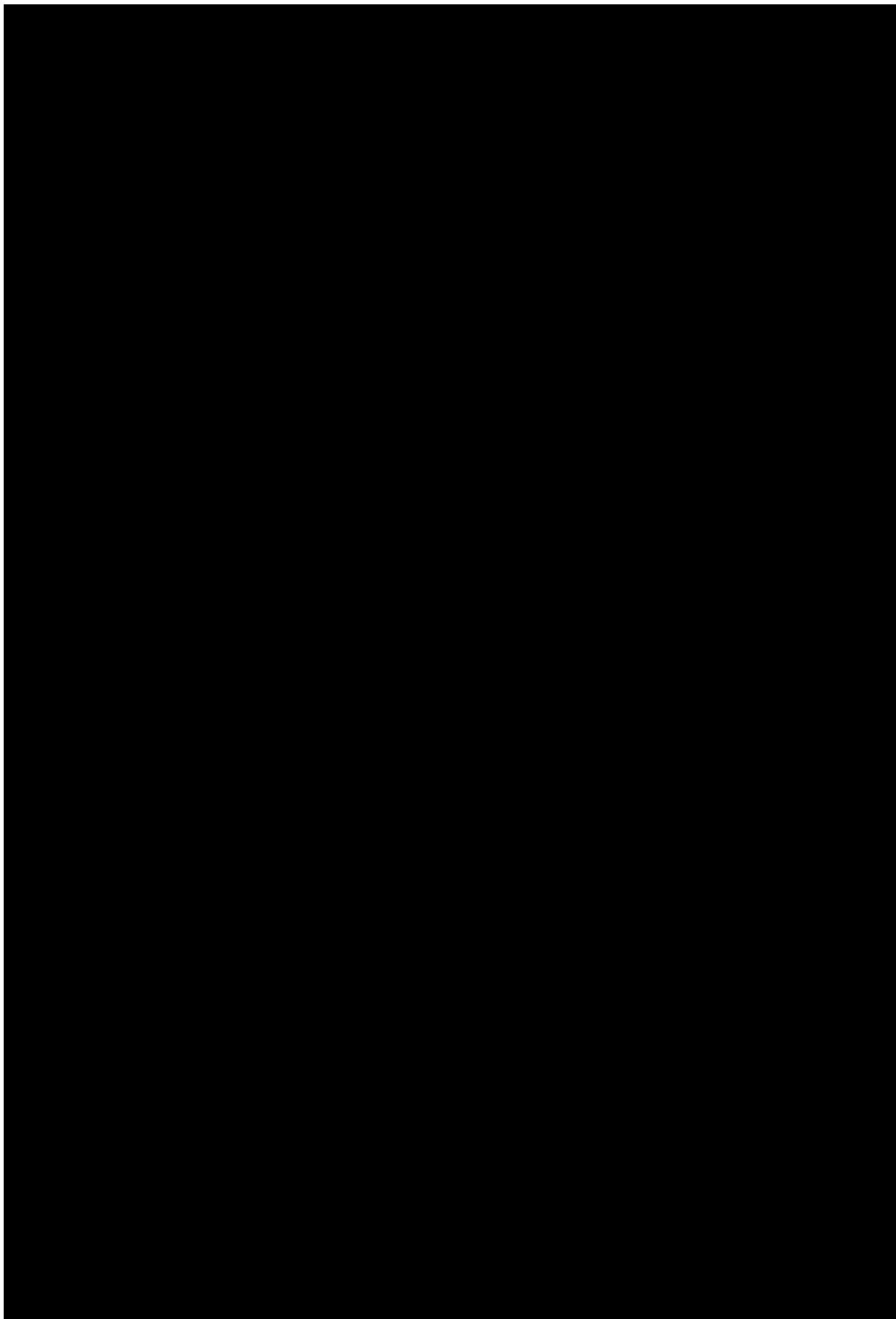


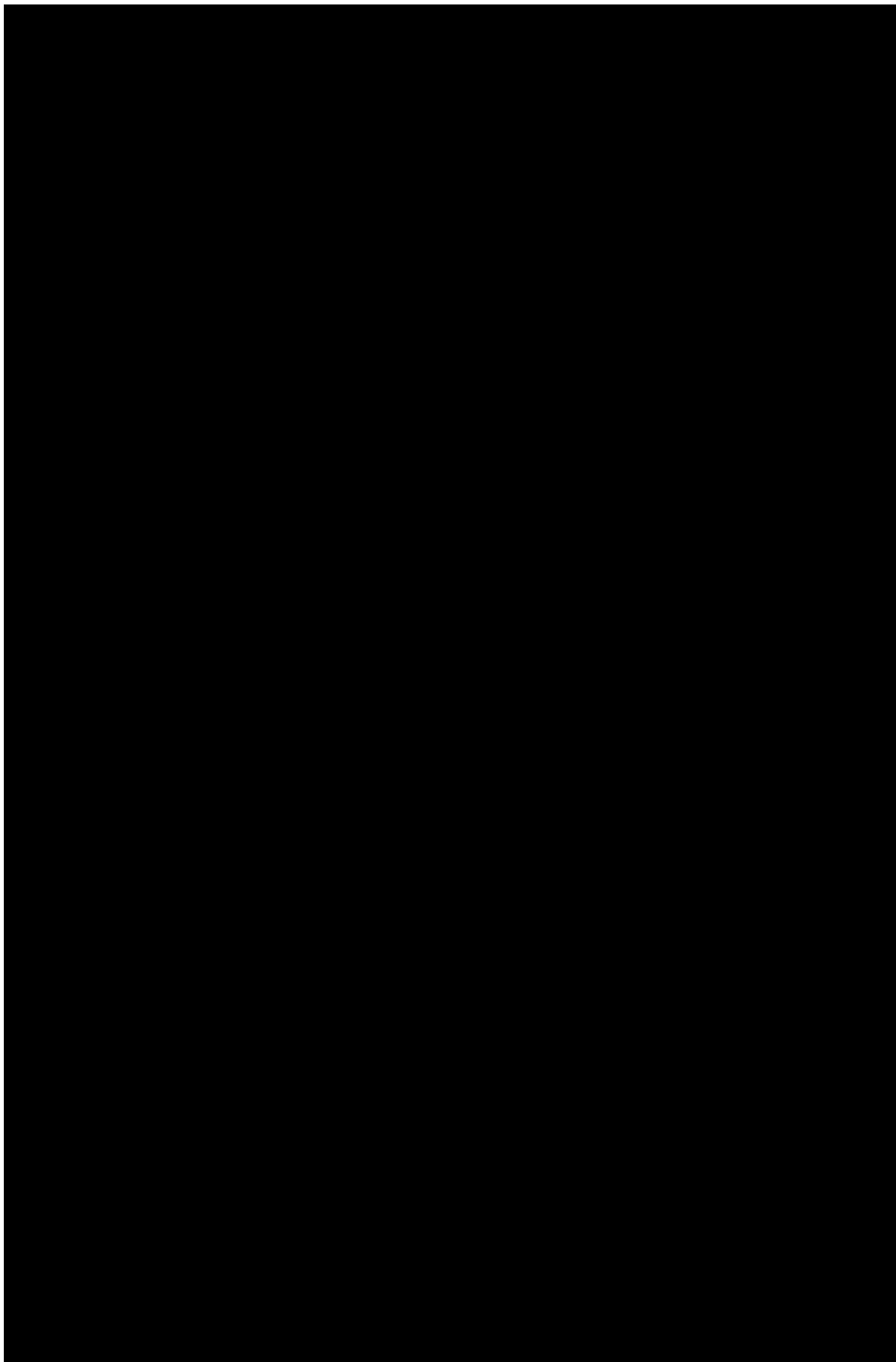


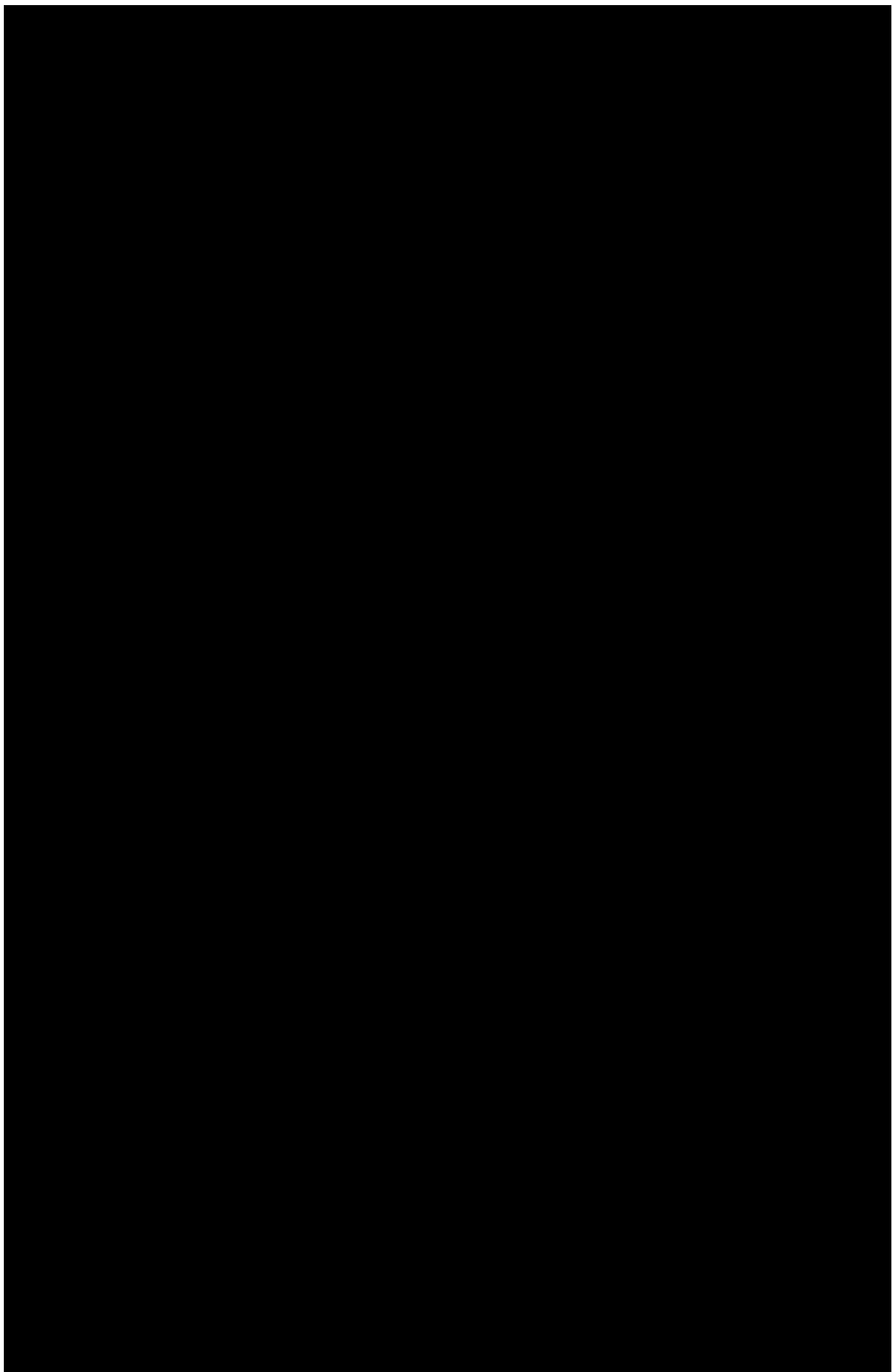


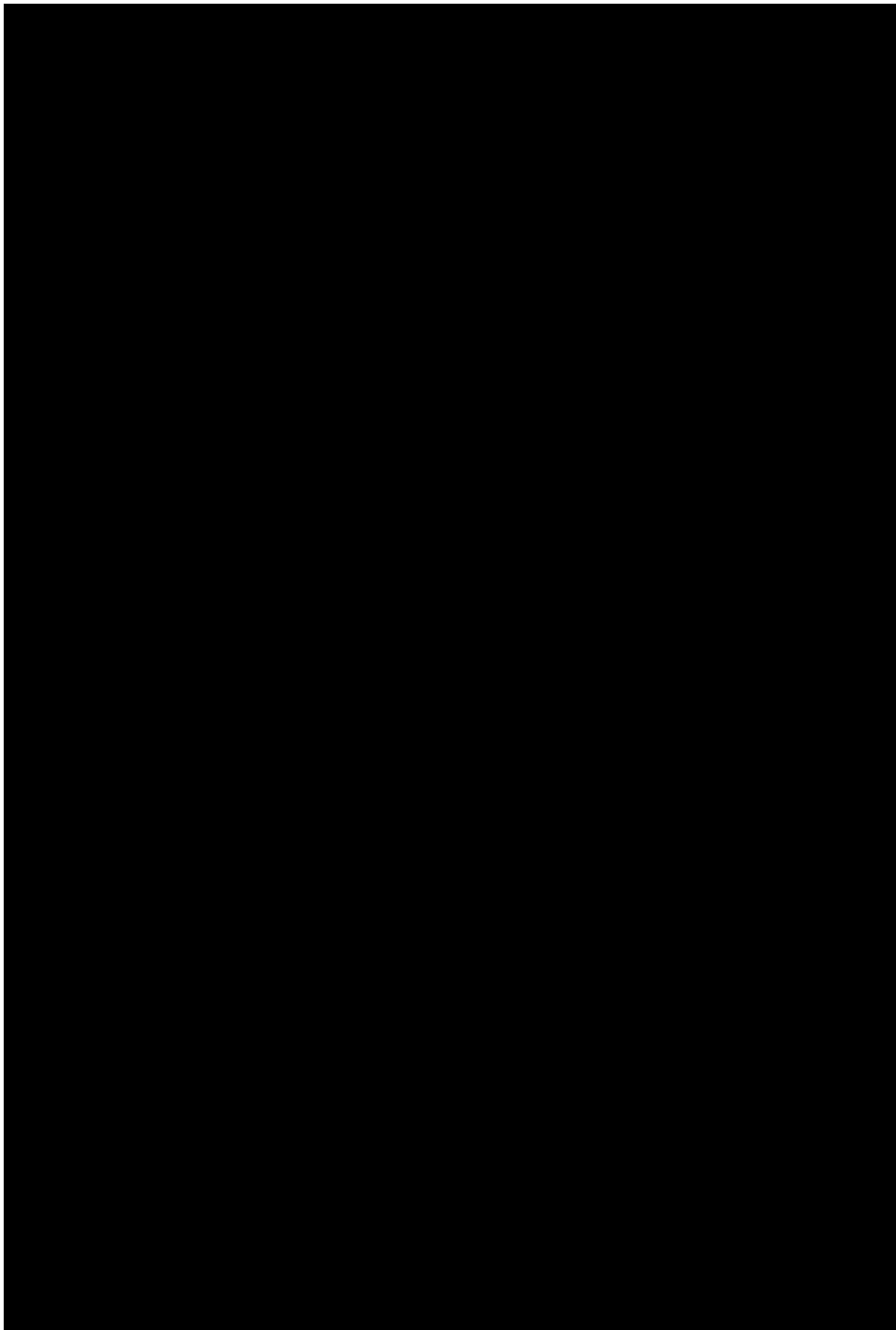


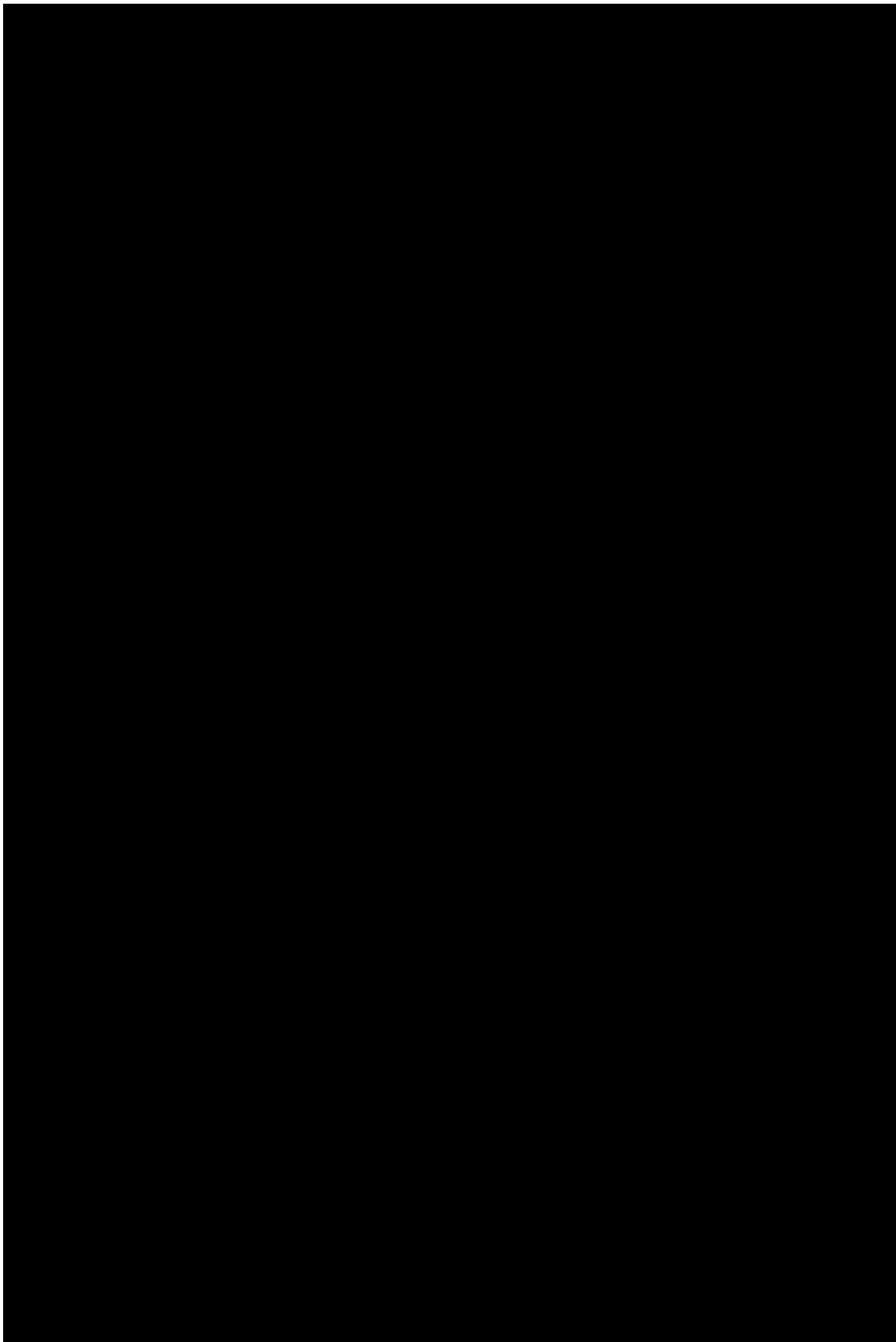


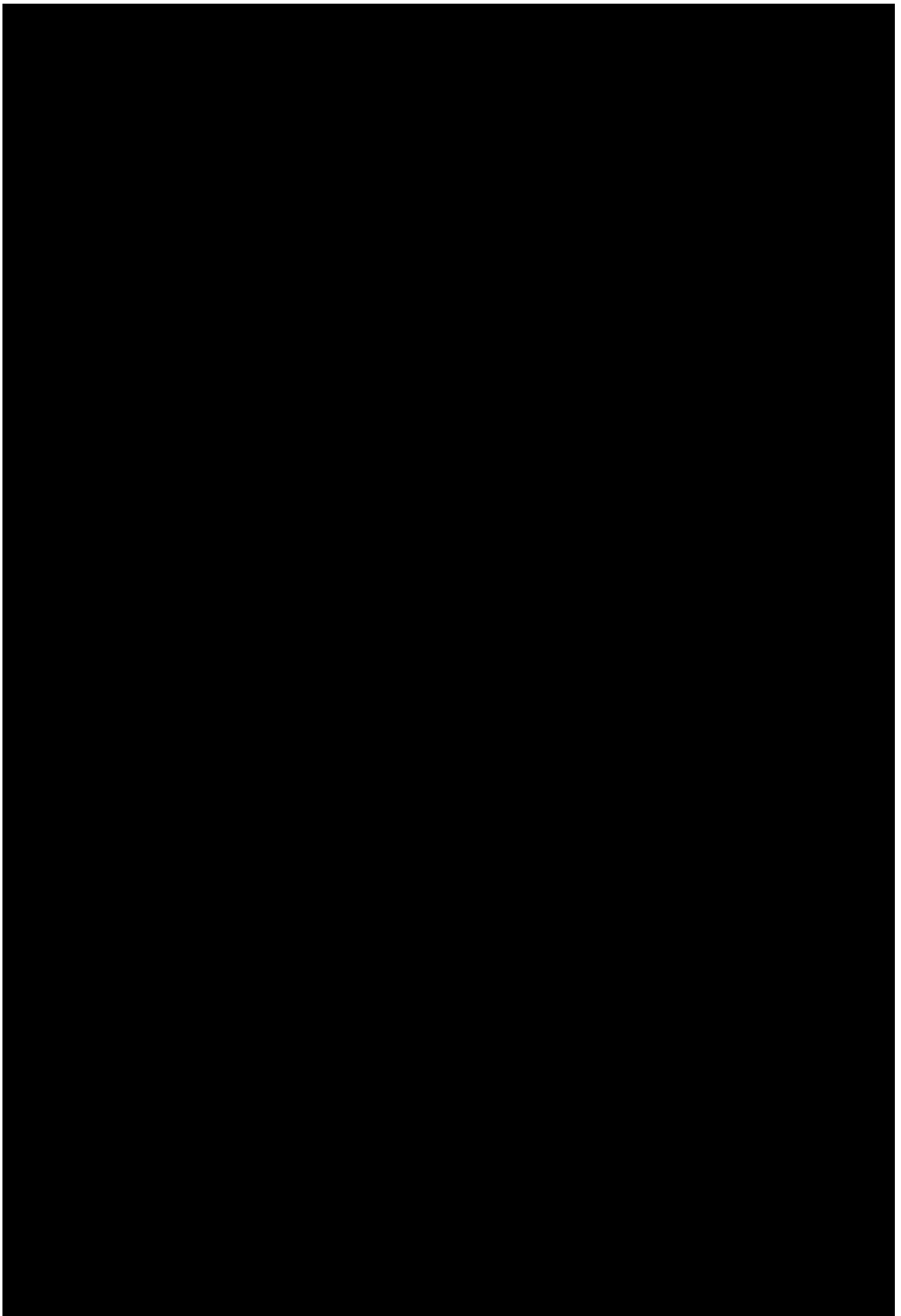


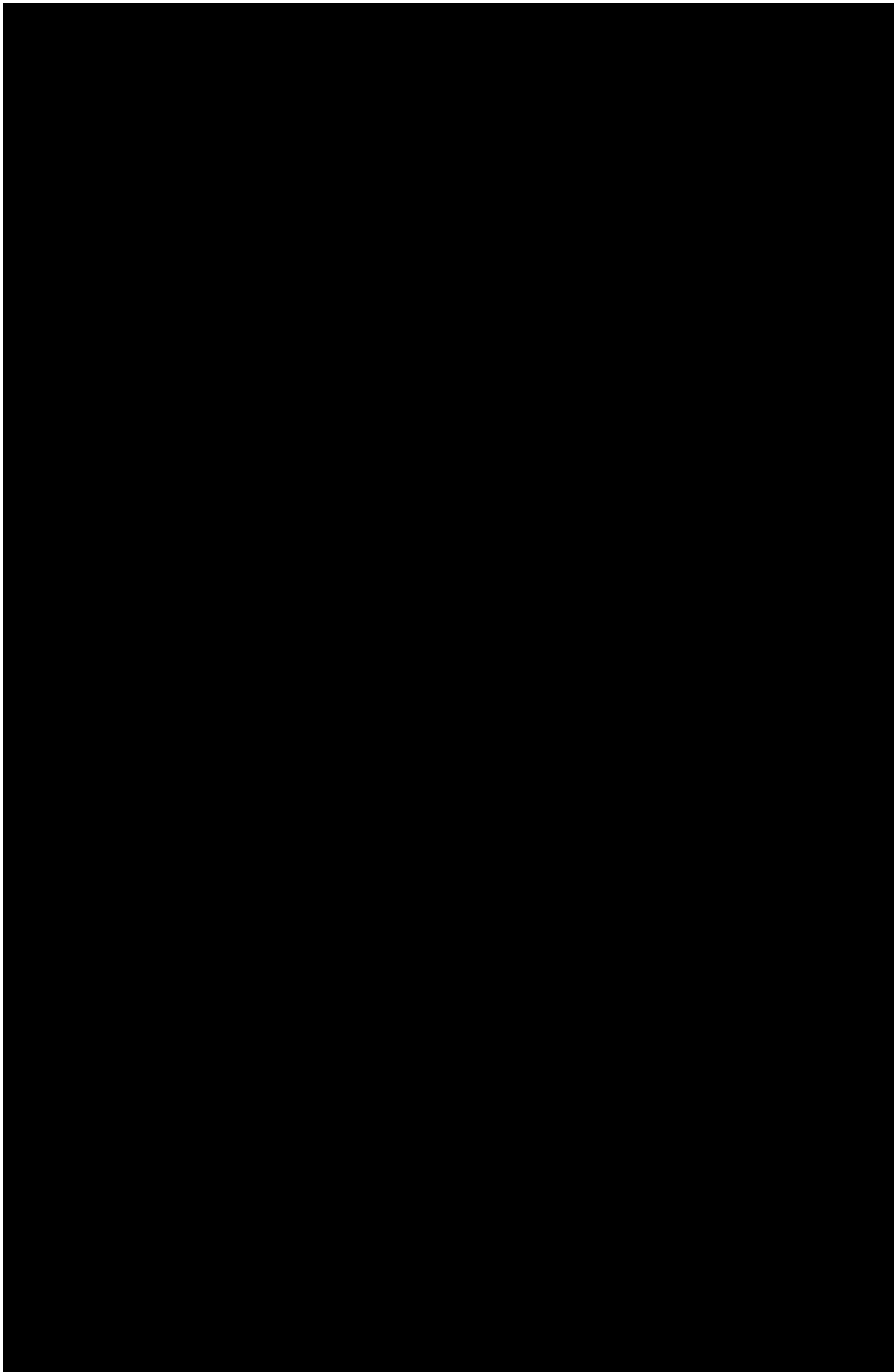


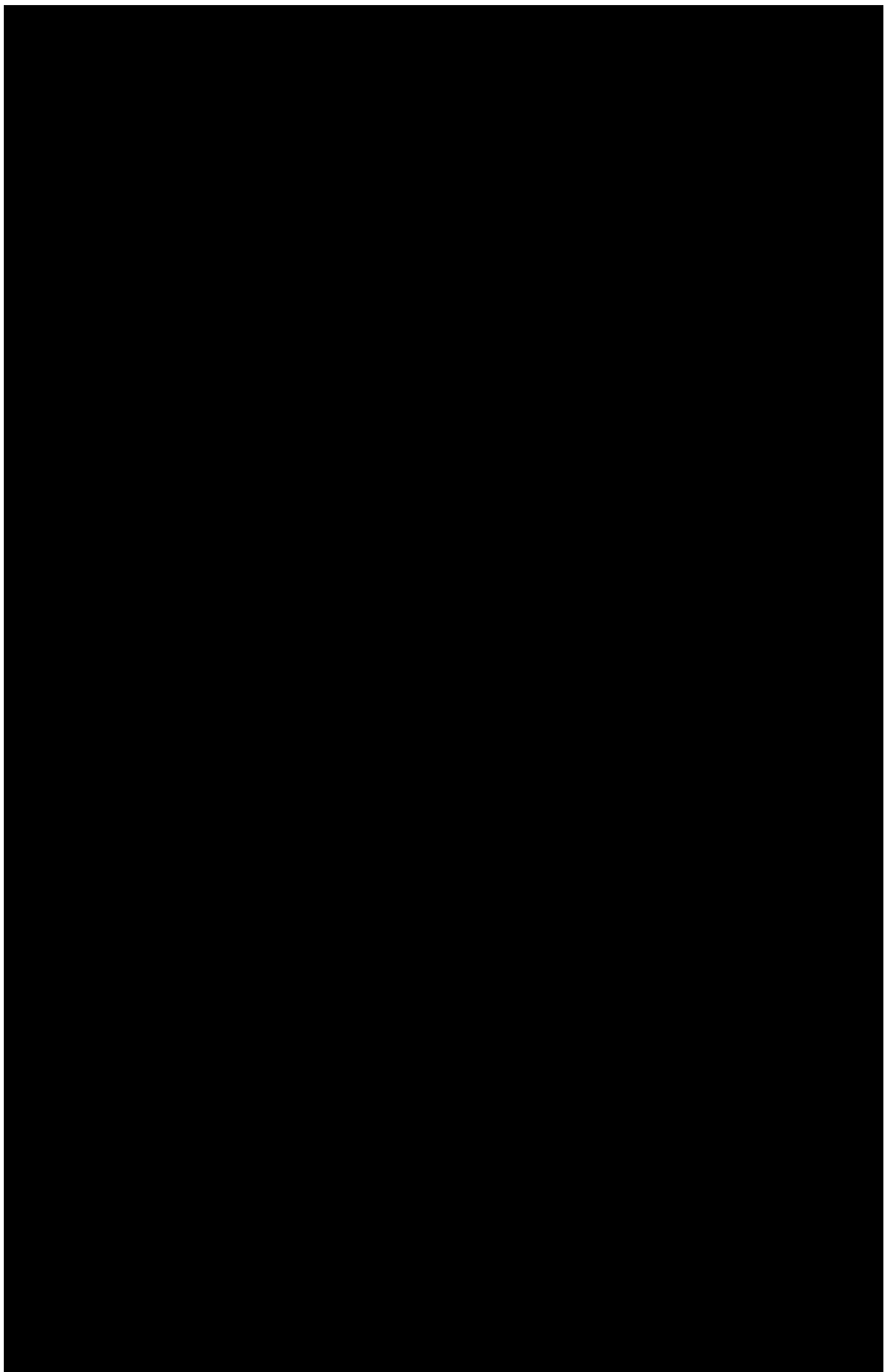


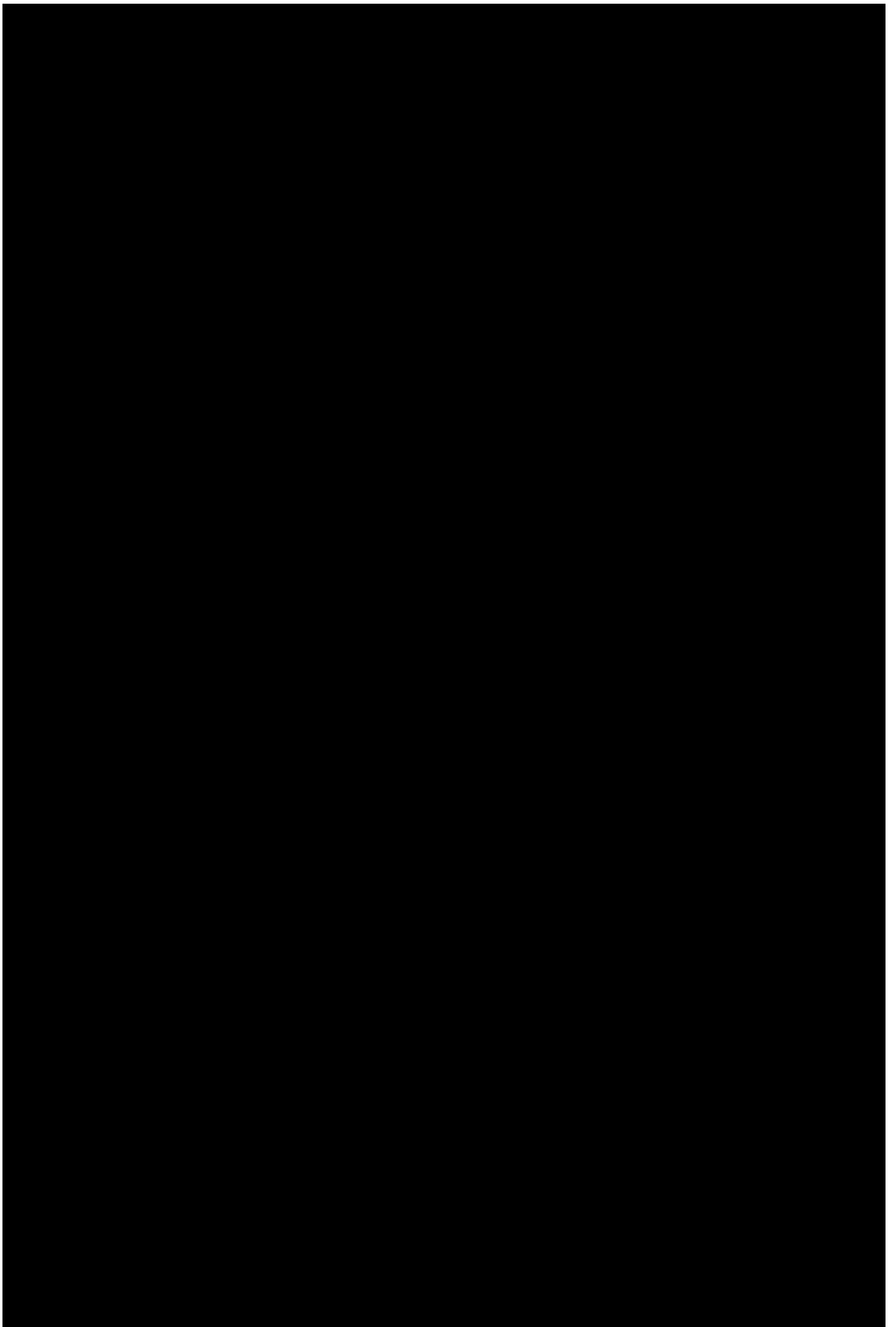


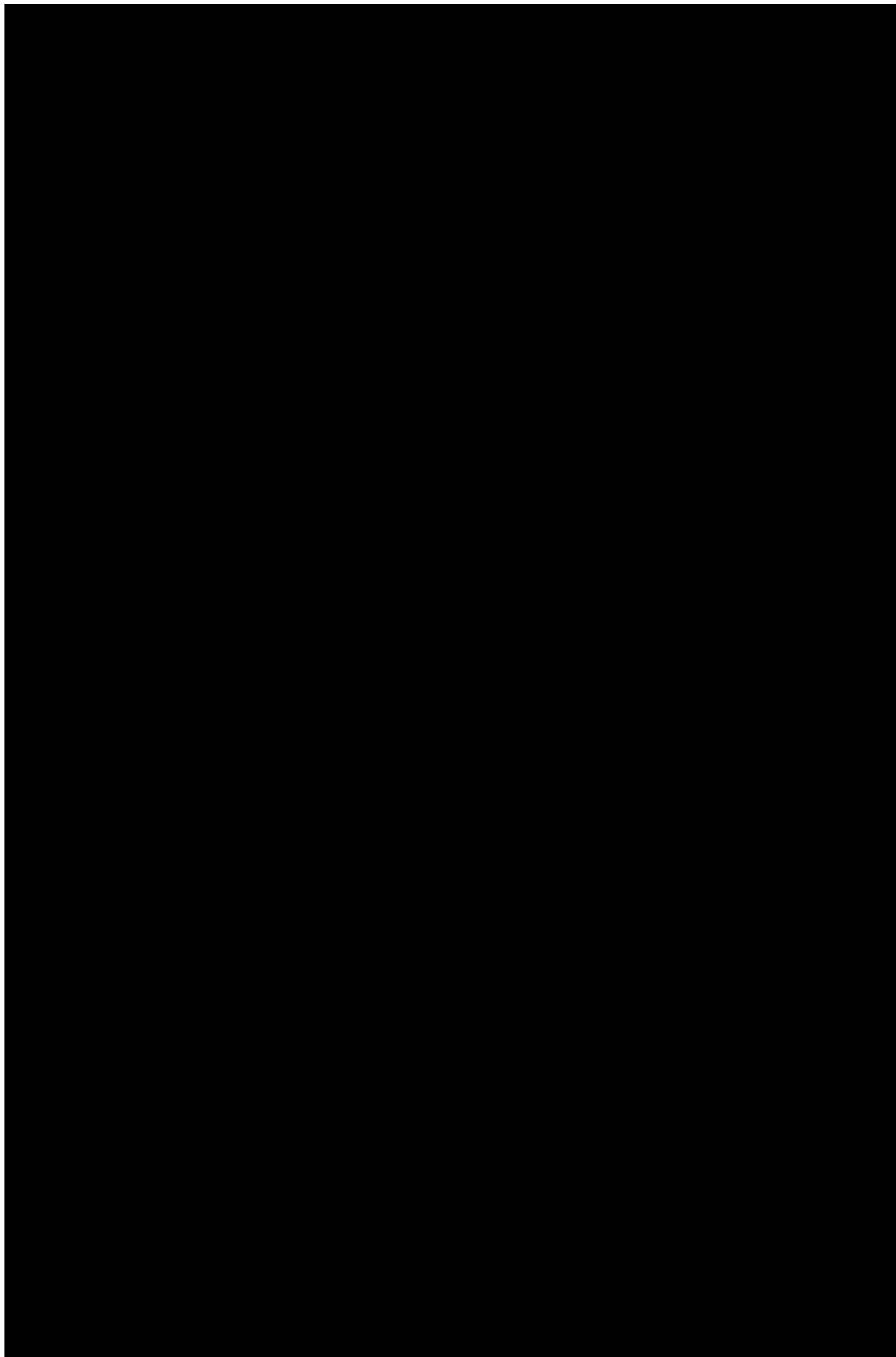


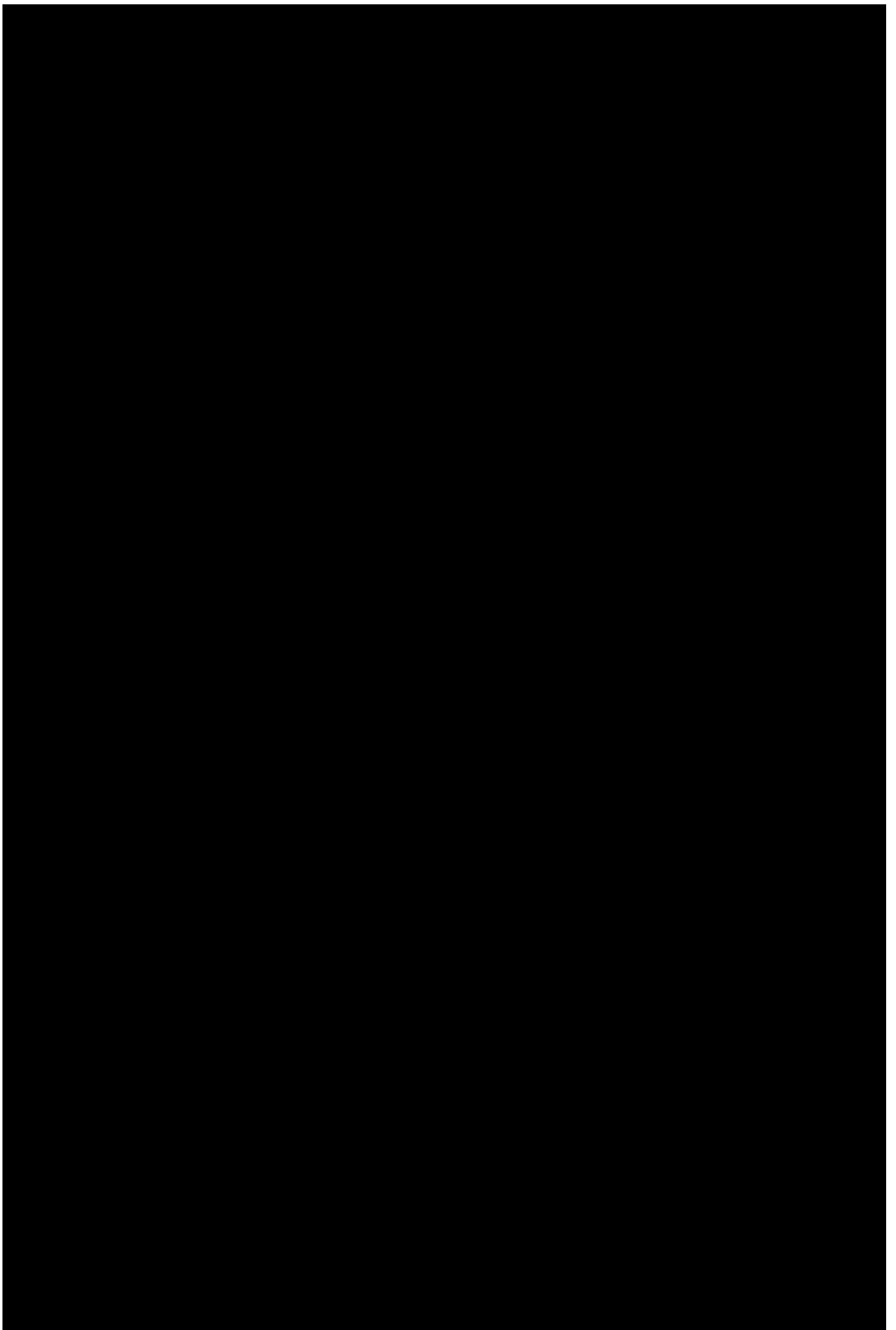


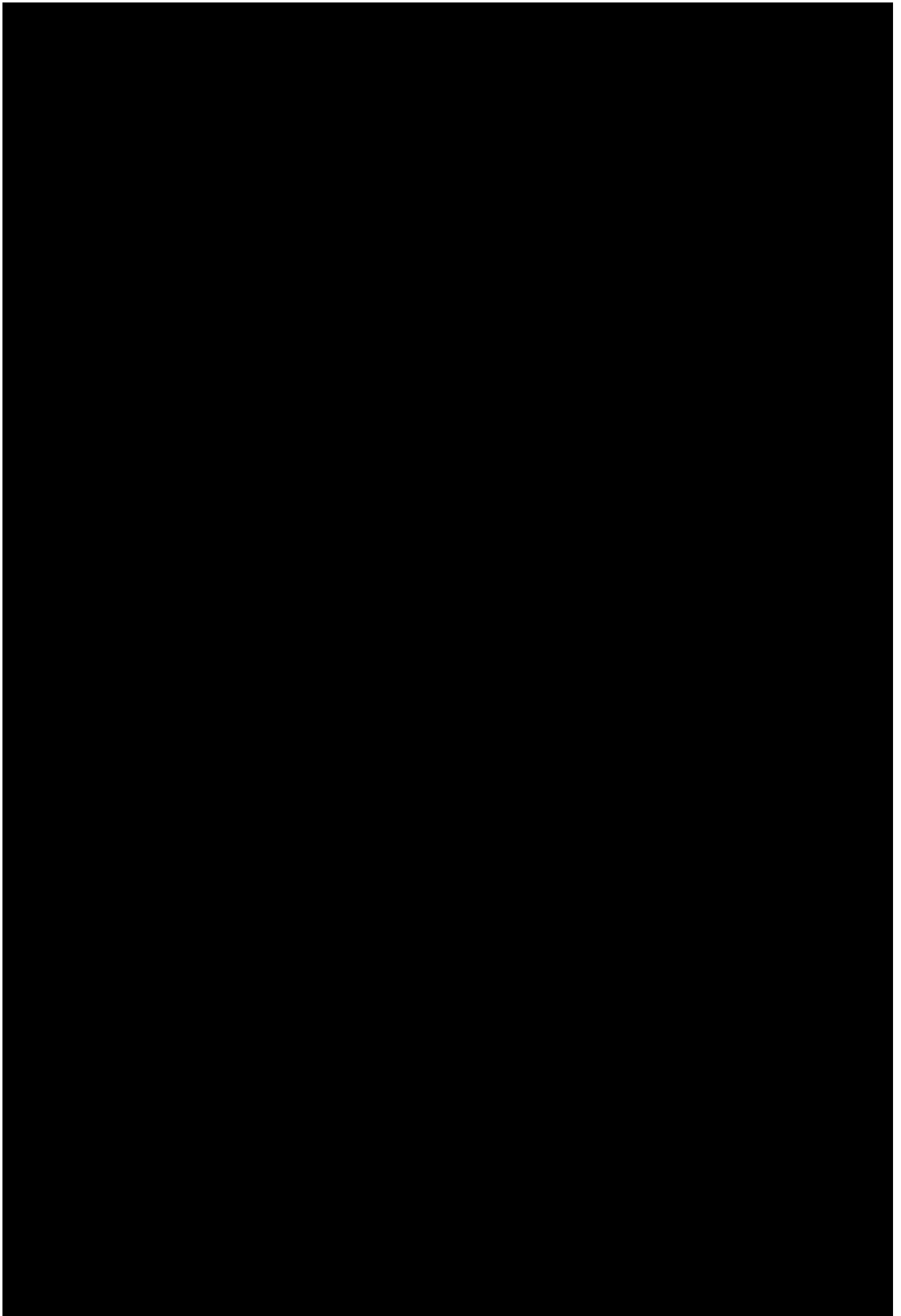


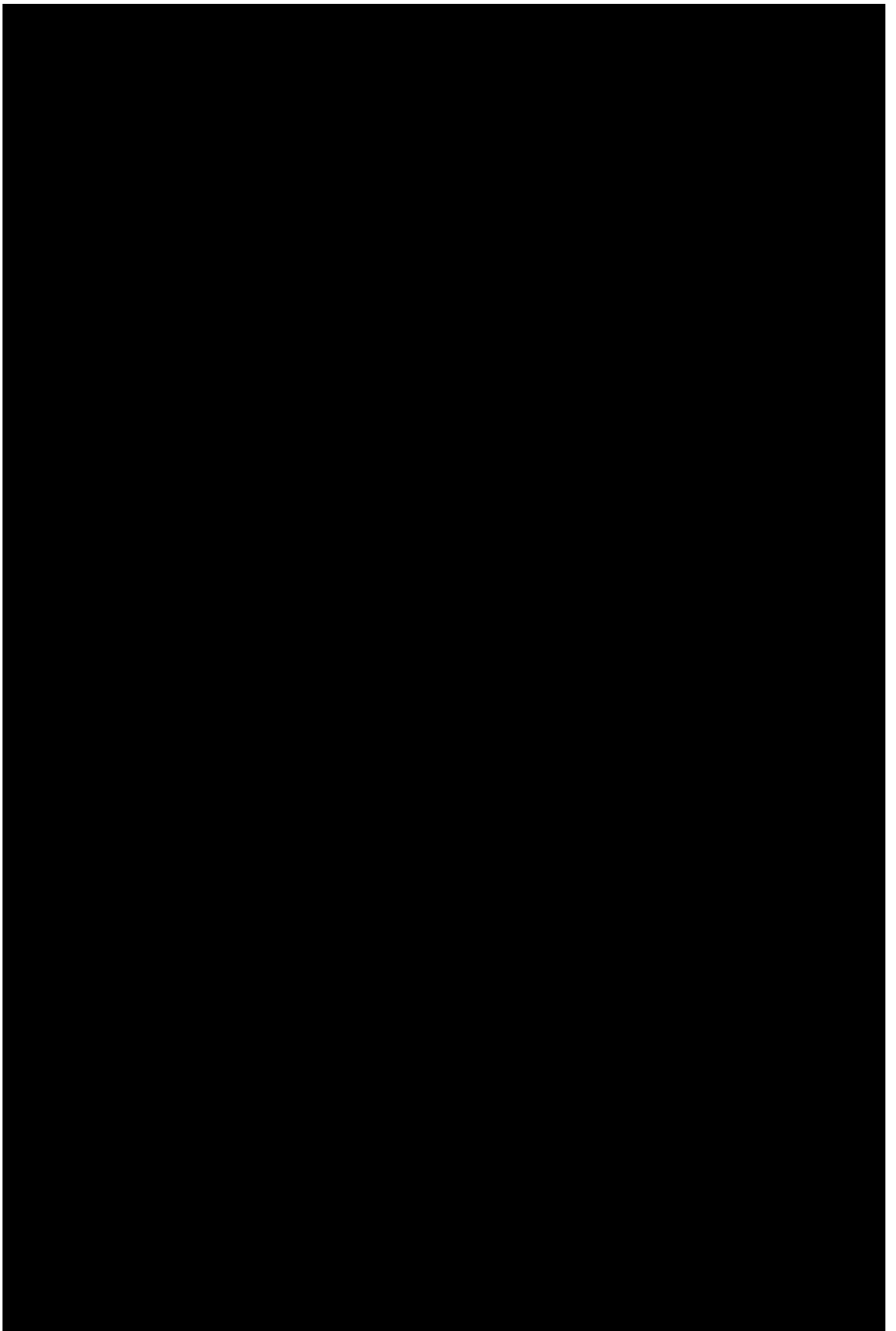


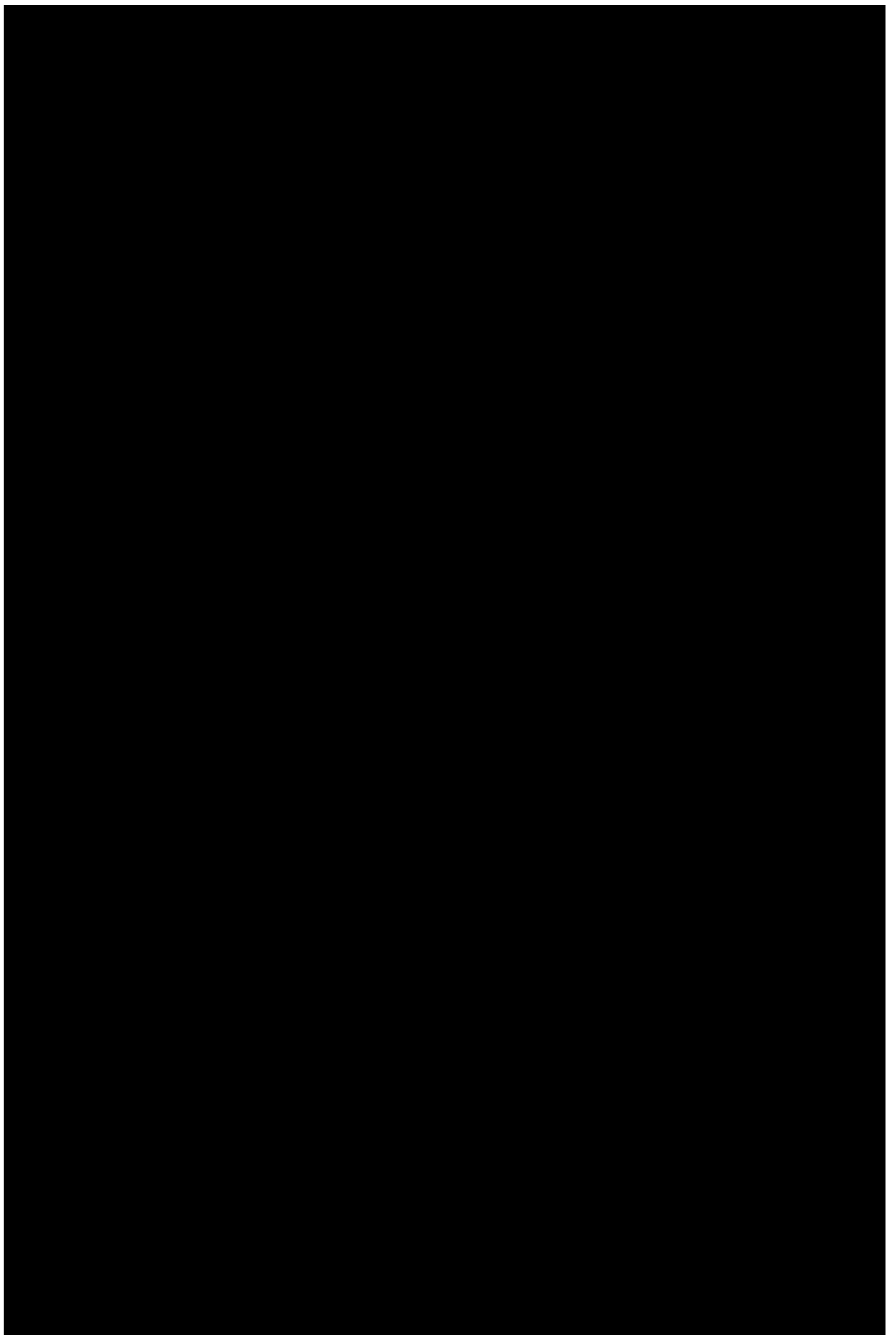


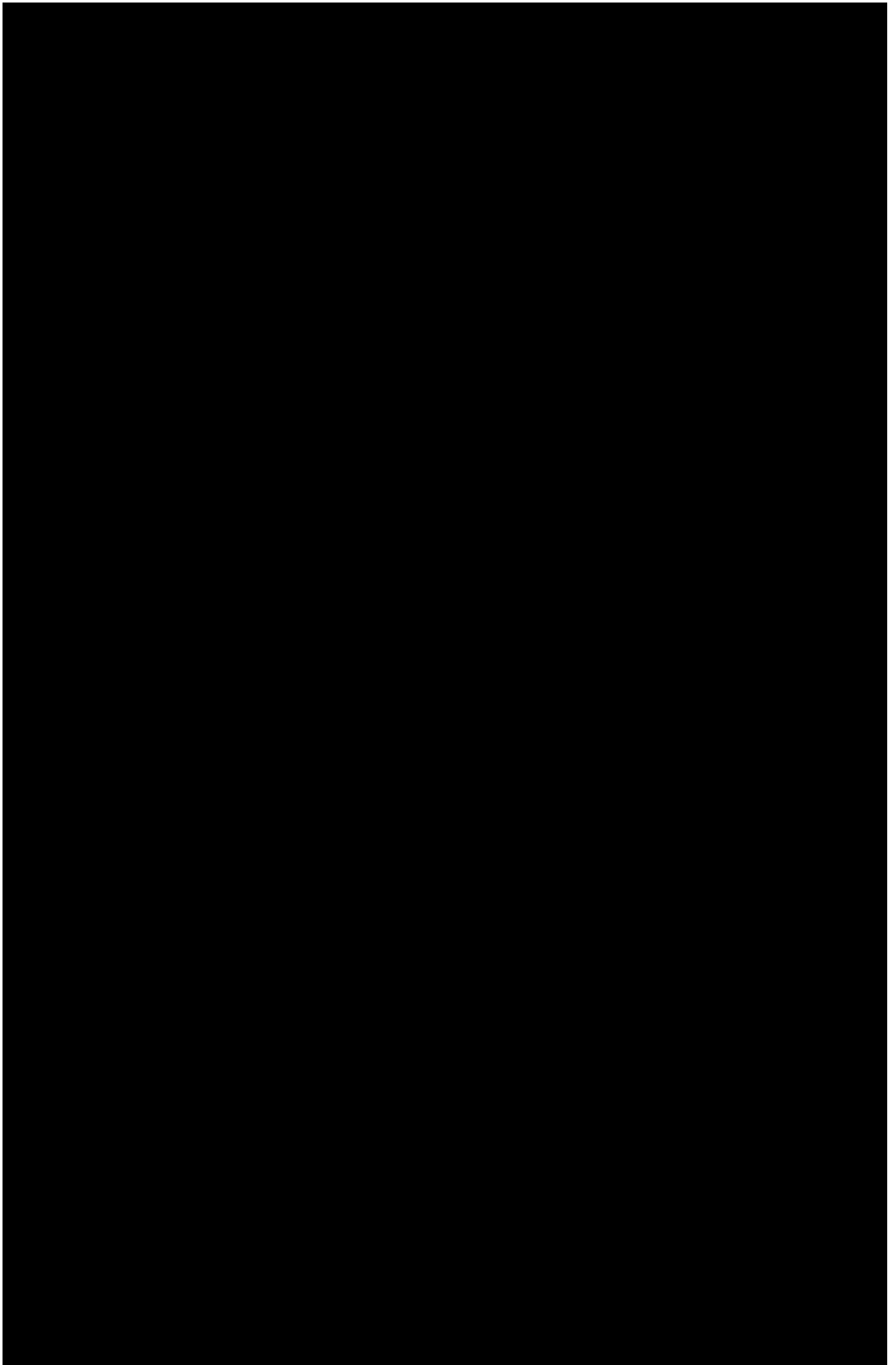


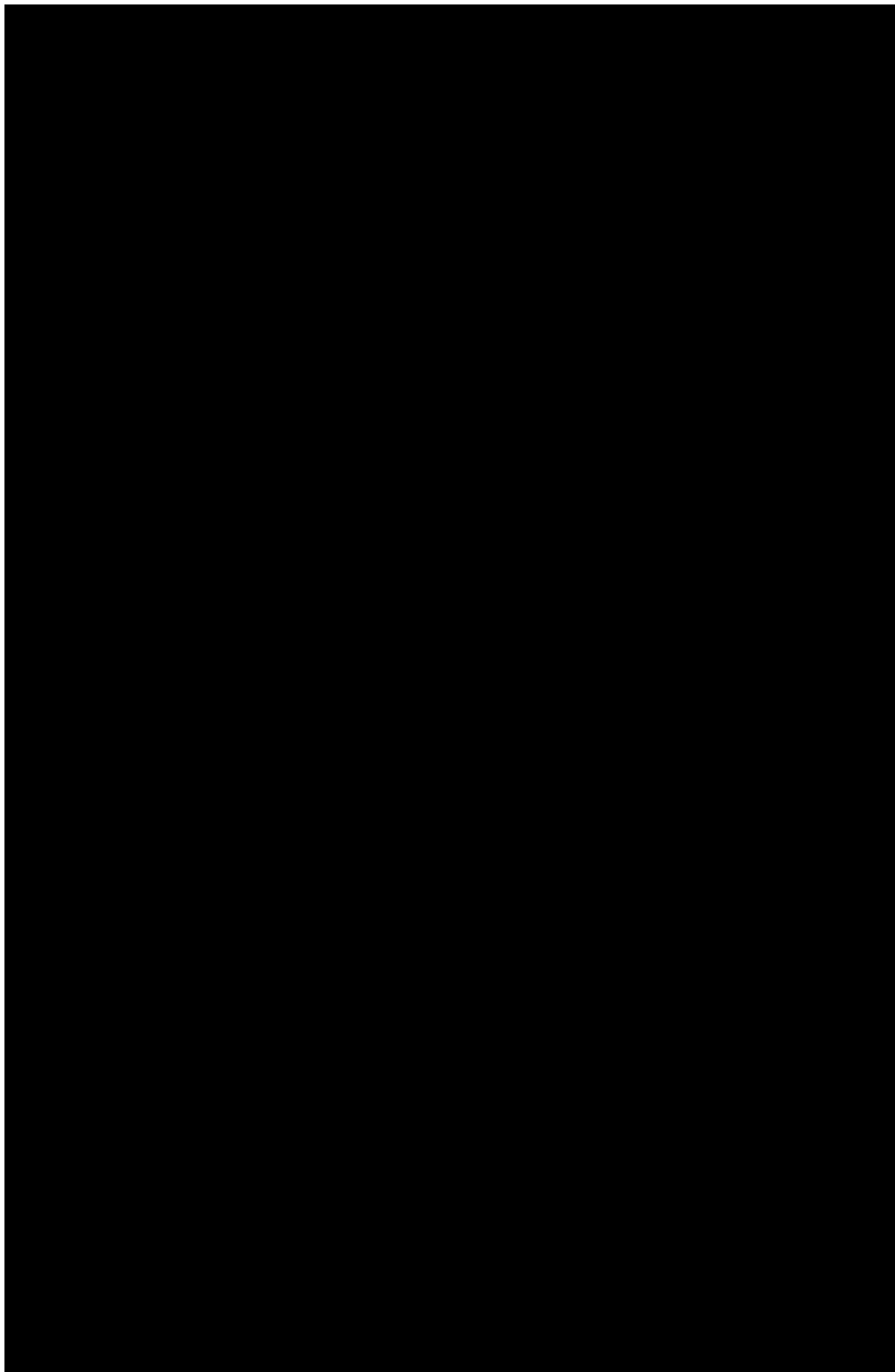


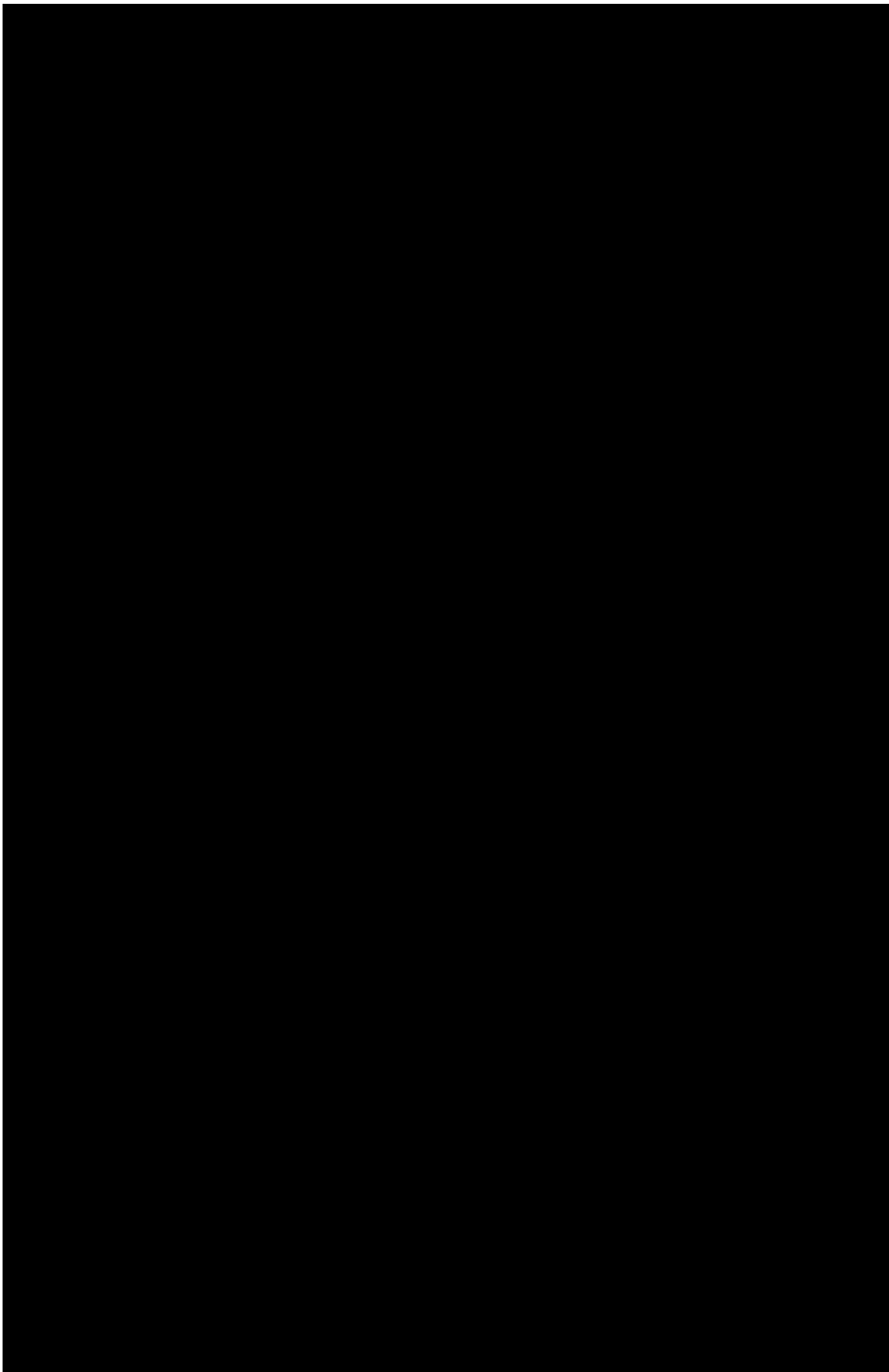


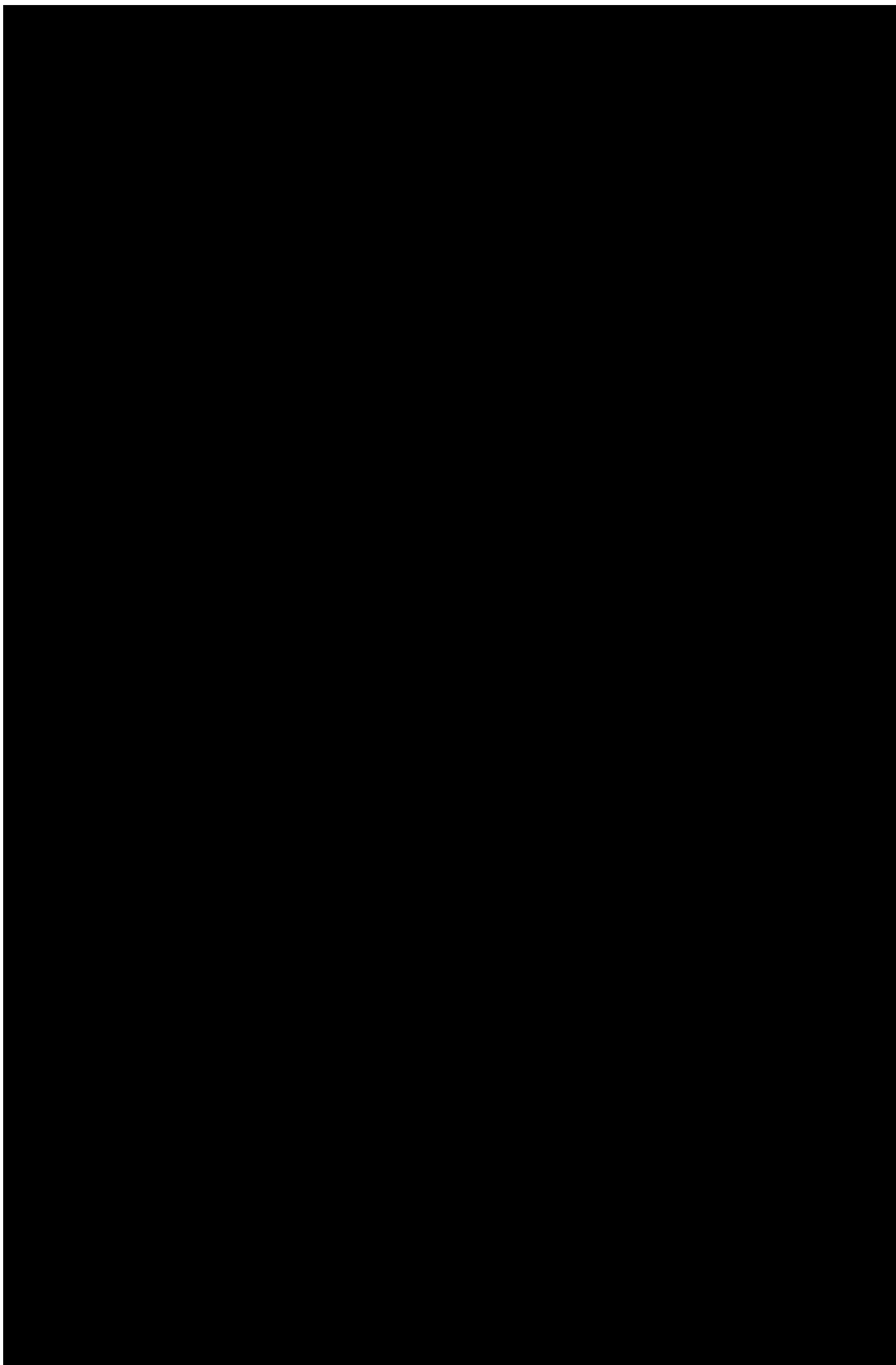










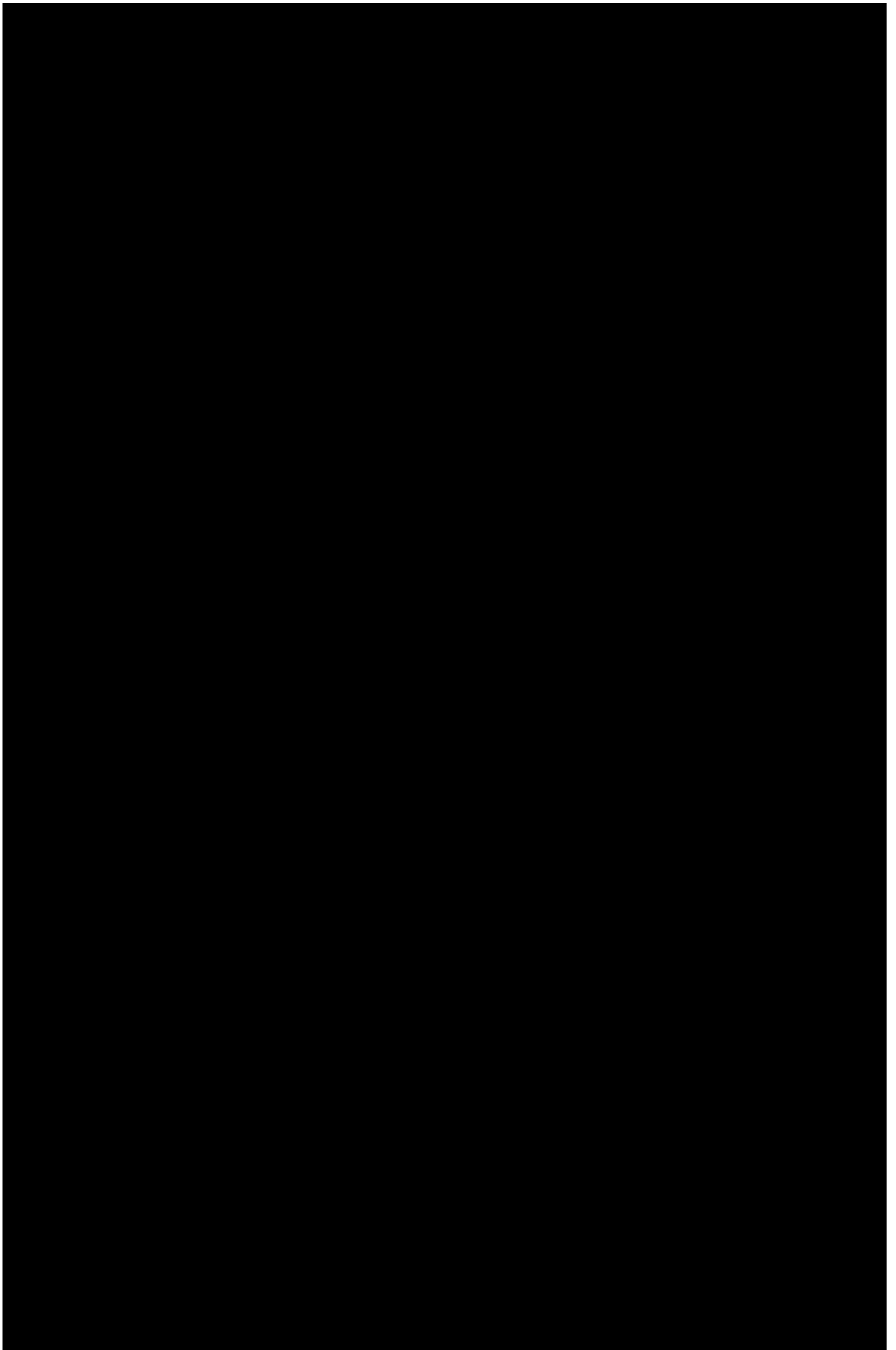


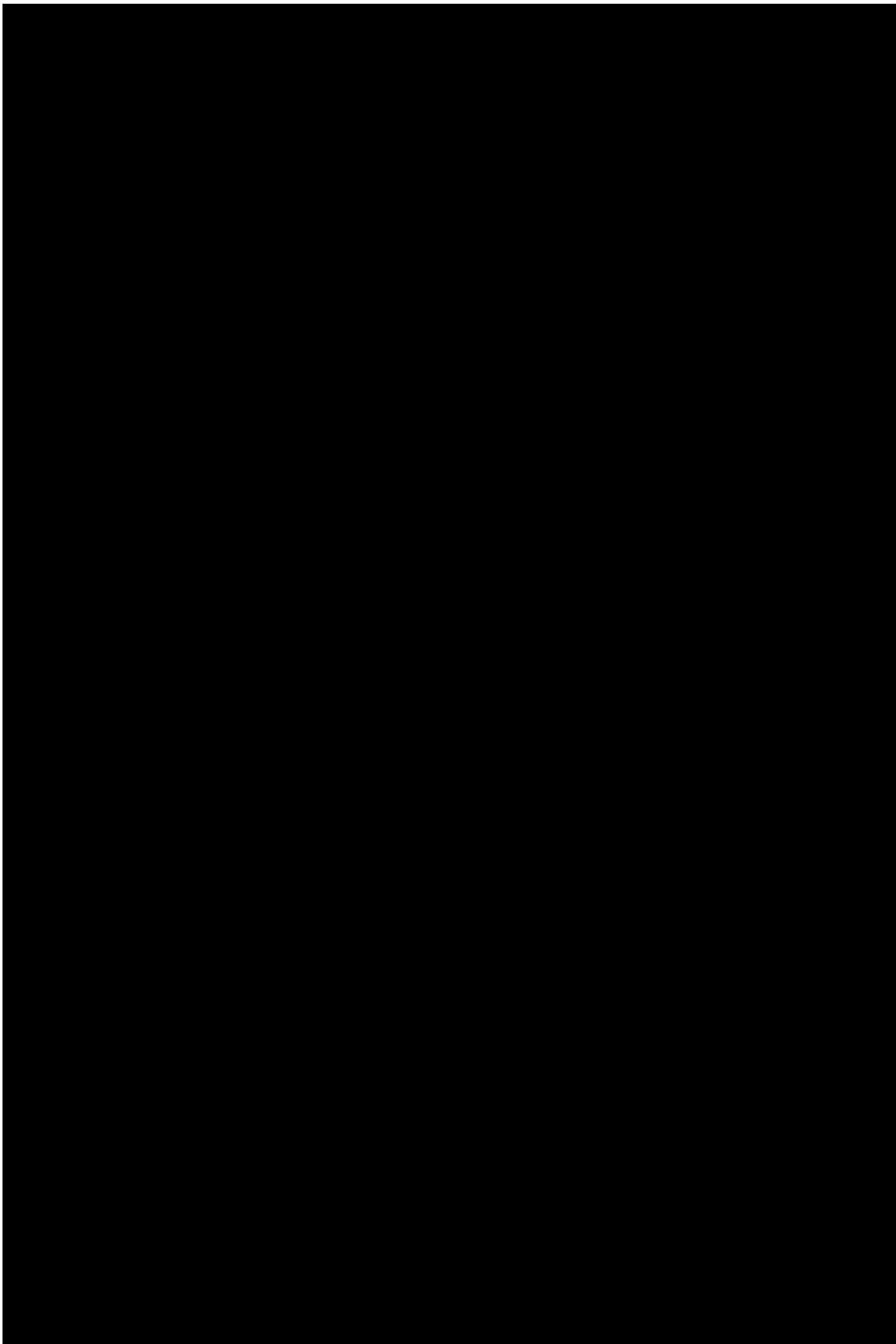
The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making, legal compliance, and financial management. The text emphasizes that records should be organized, up-to-date, and easily accessible.

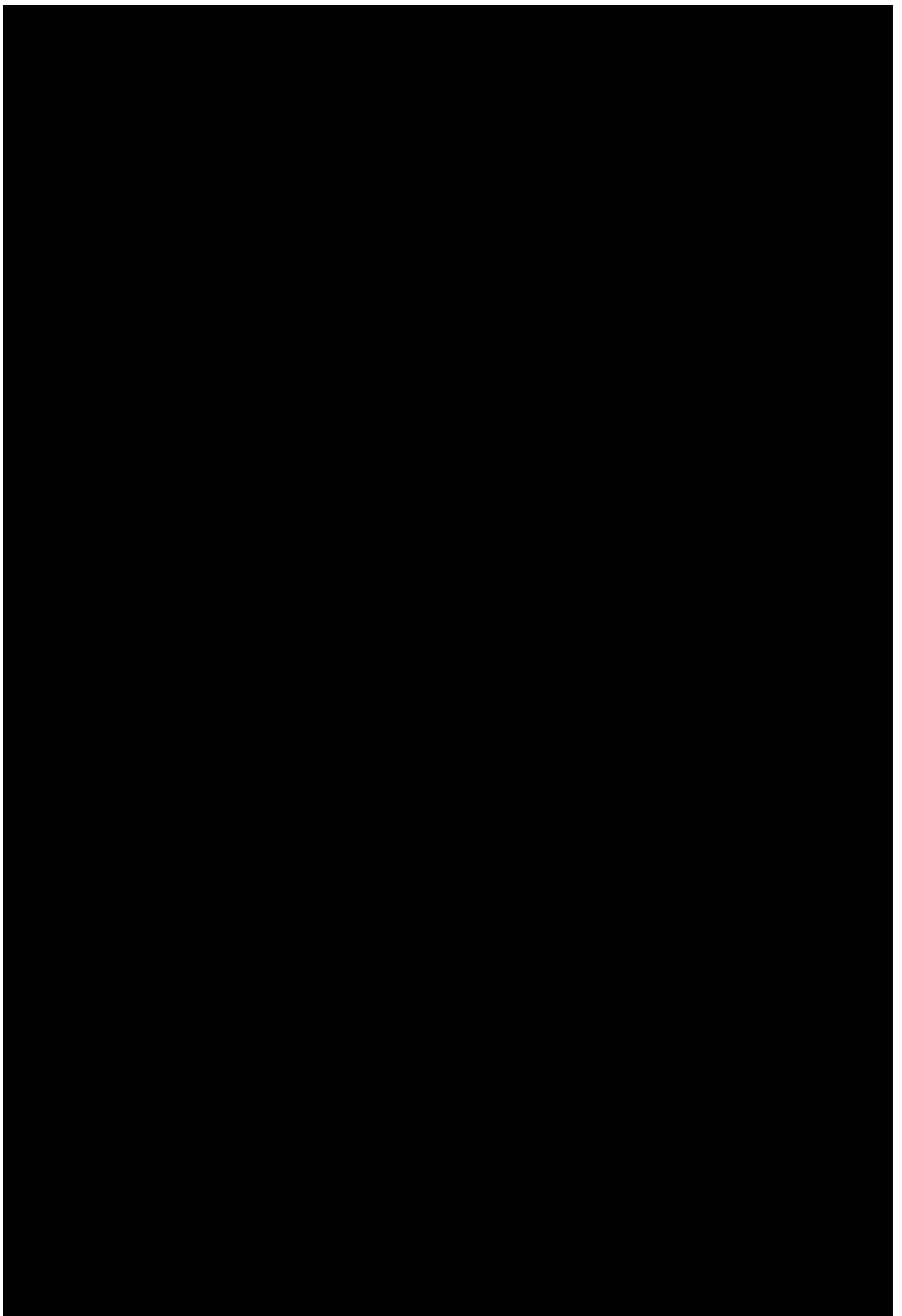
Next, the document addresses the challenges of data management in the digital age. It notes that while digital storage offers convenience, it also introduces risks such as data loss, security breaches, and information overload. Solutions like cloud storage, encryption, and regular backups are suggested to mitigate these risks.

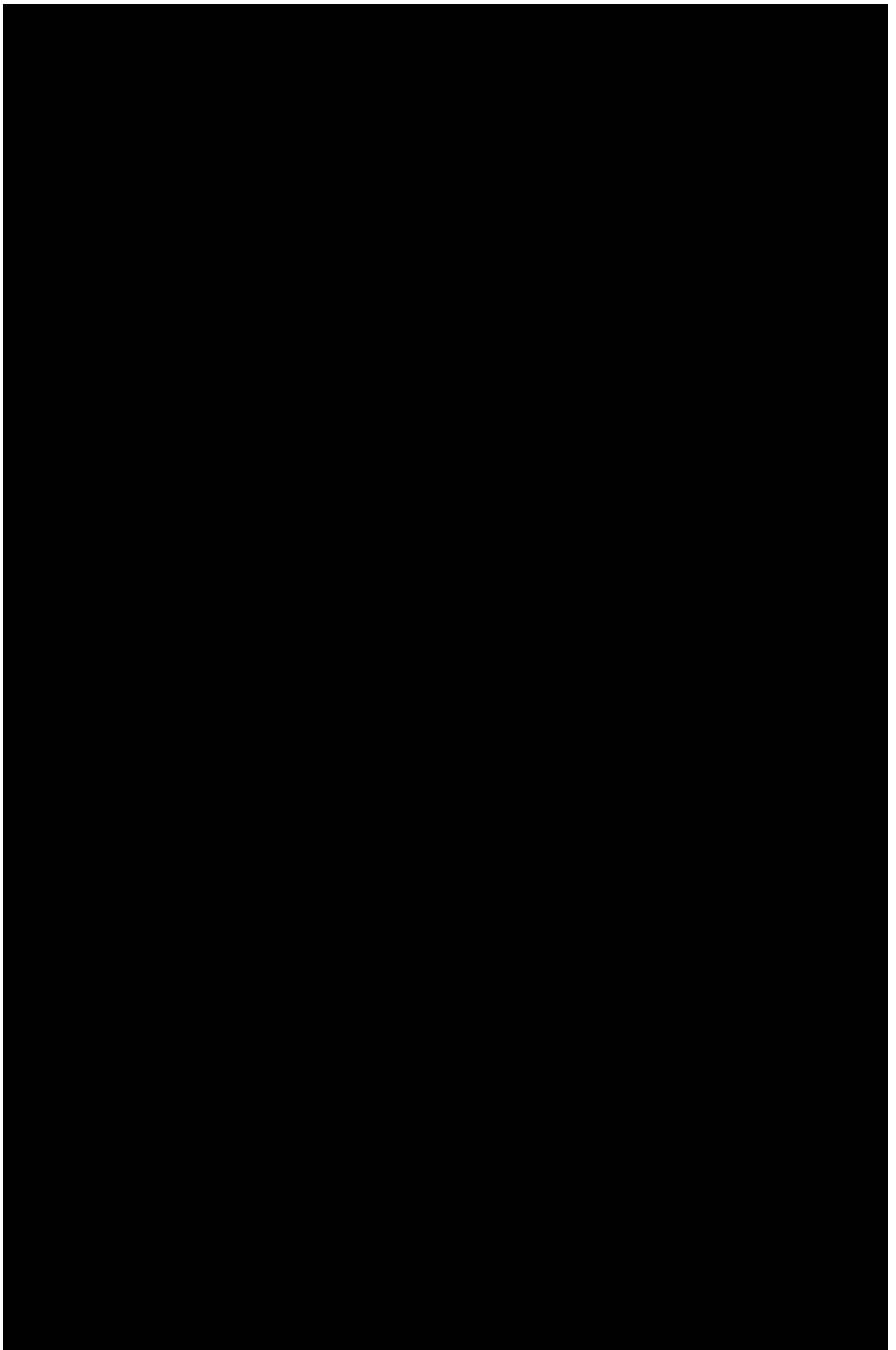
The third section focuses on the role of technology in record management. It explores how software solutions can streamline processes, reduce errors, and improve collaboration. Examples of record management systems are provided, along with tips for selecting the right software for a business's needs.

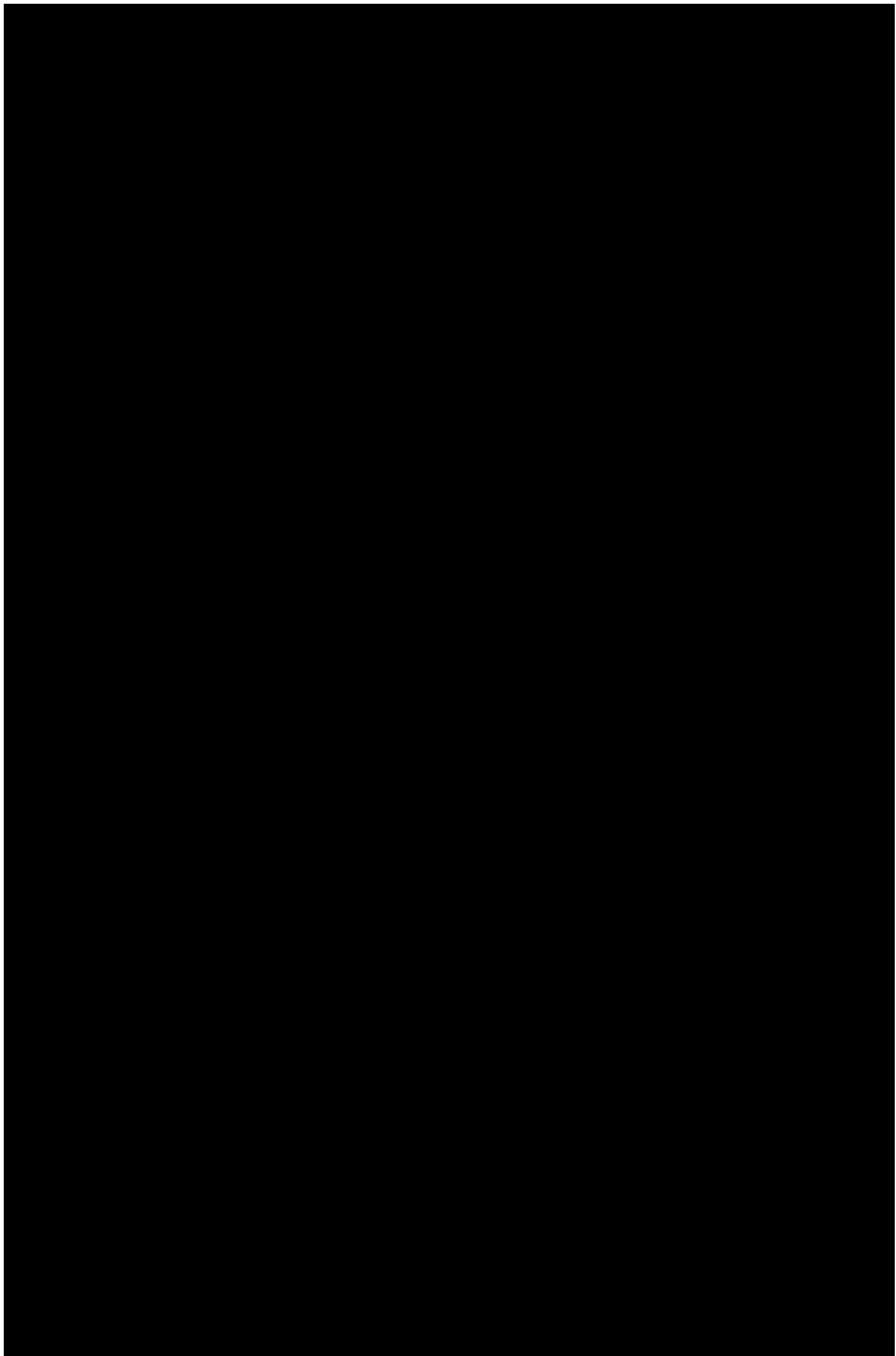
Finally, the document concludes with a call to action, encouraging businesses to invest in robust record management practices. It stresses that consistent and effective record-keeping is essential for long-term success and operational efficiency.

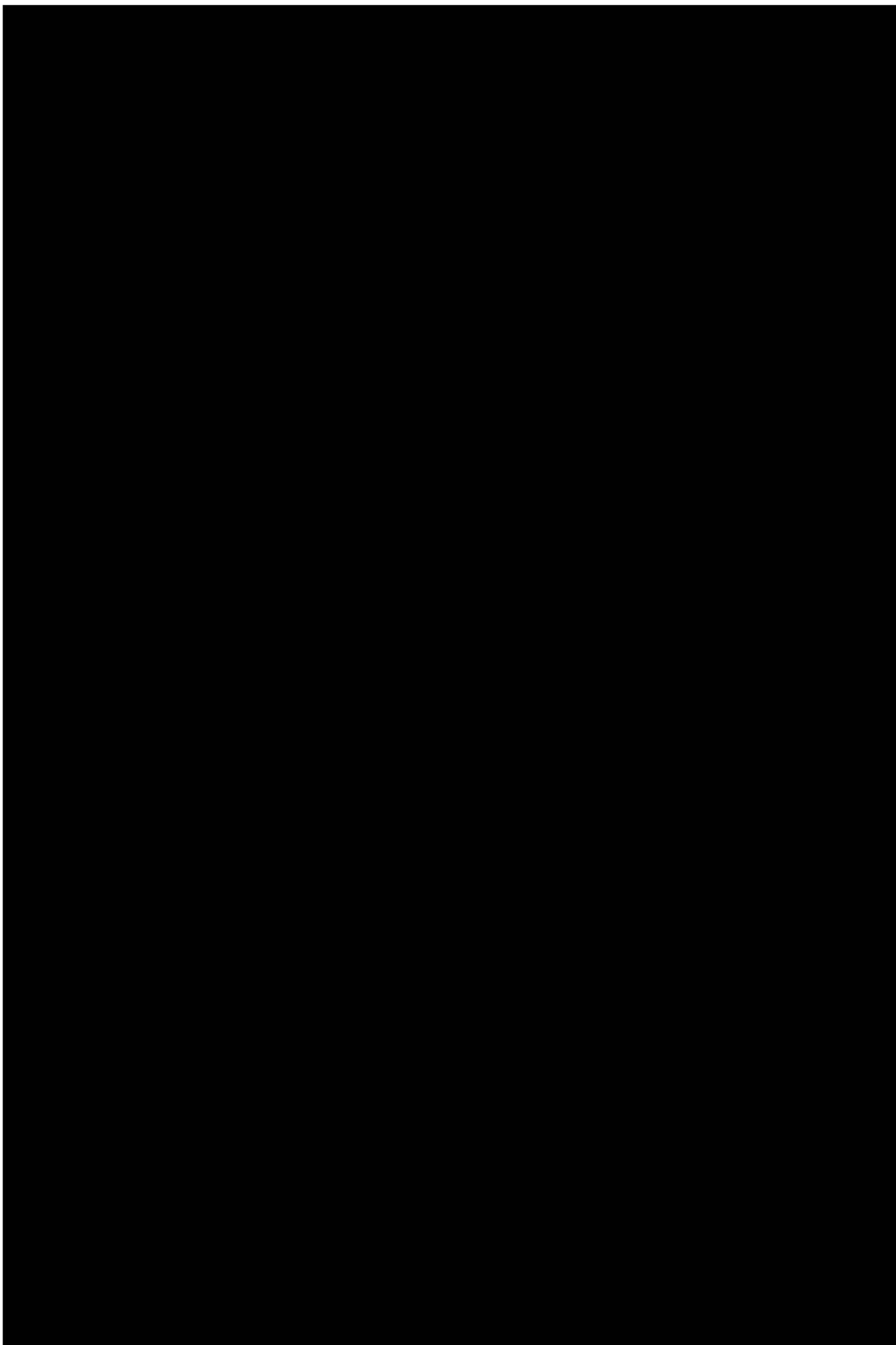


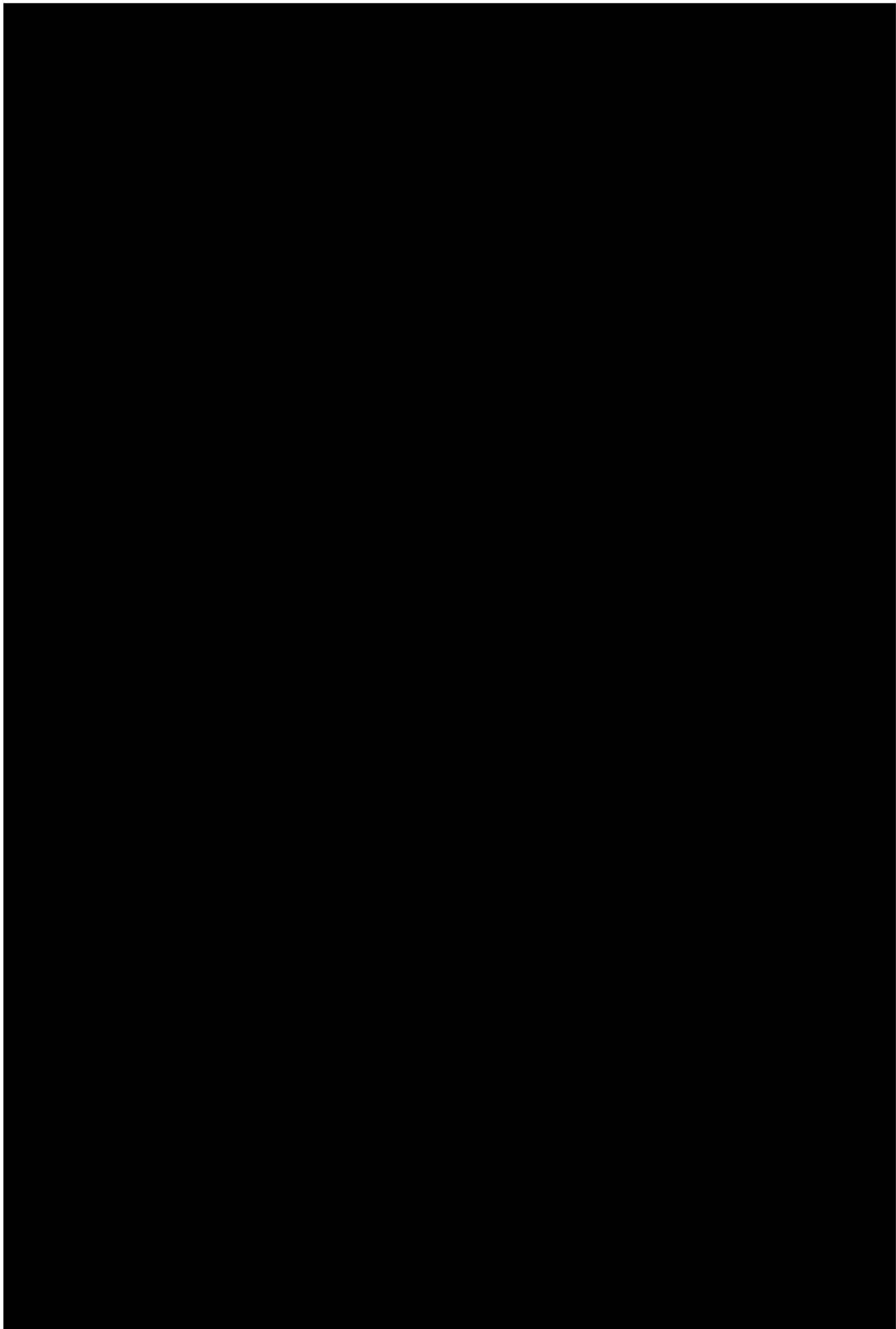


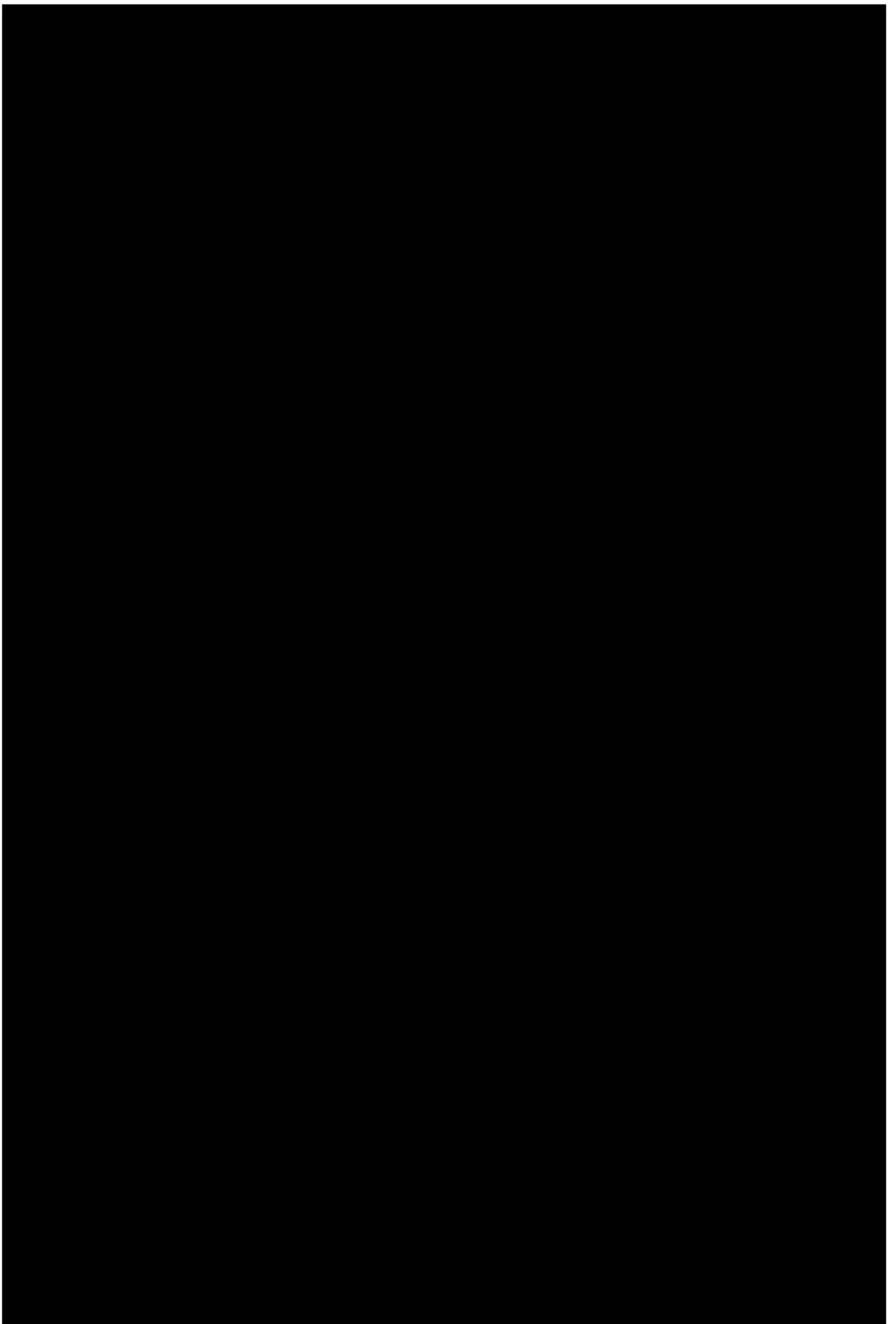


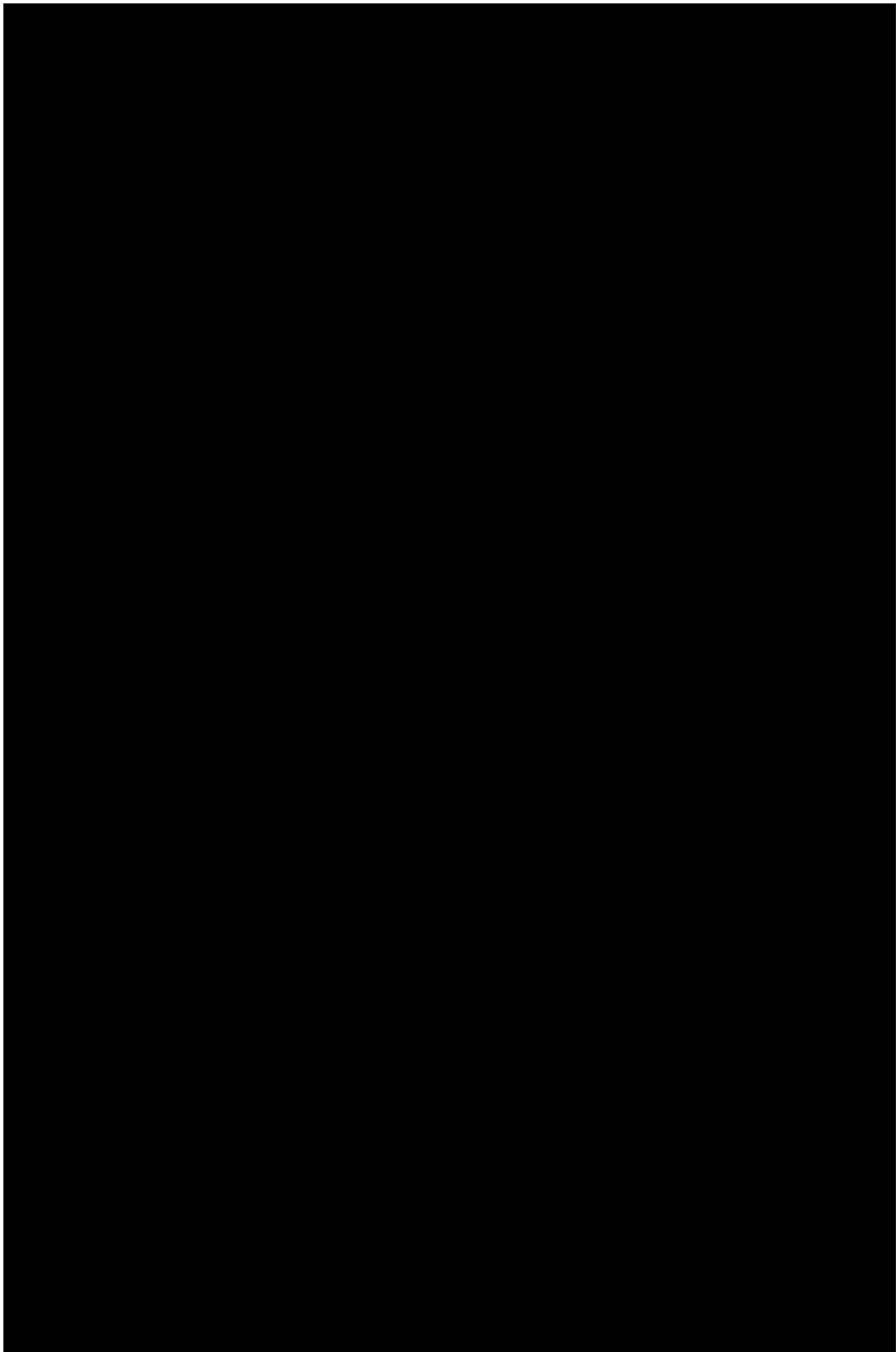


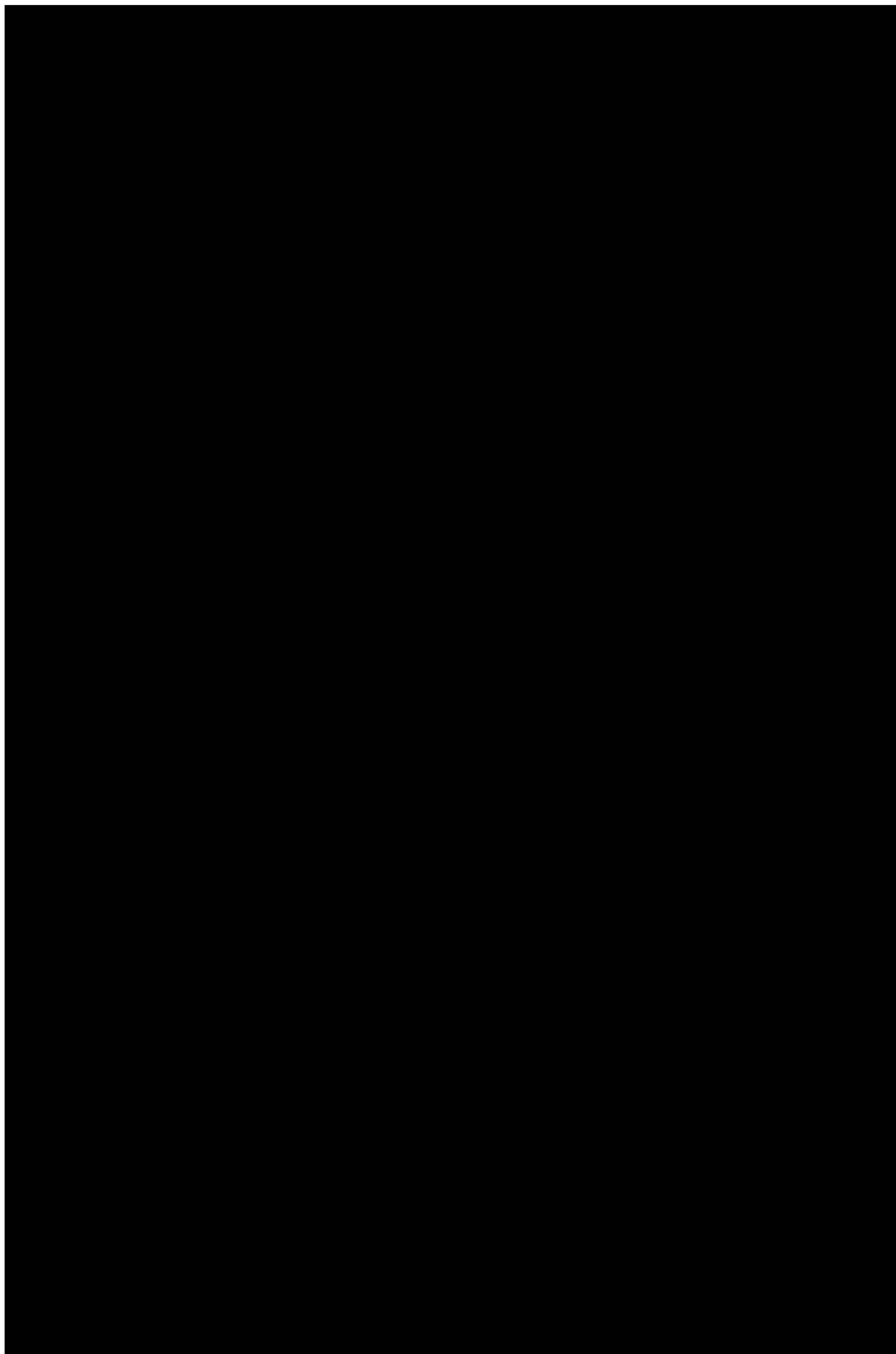


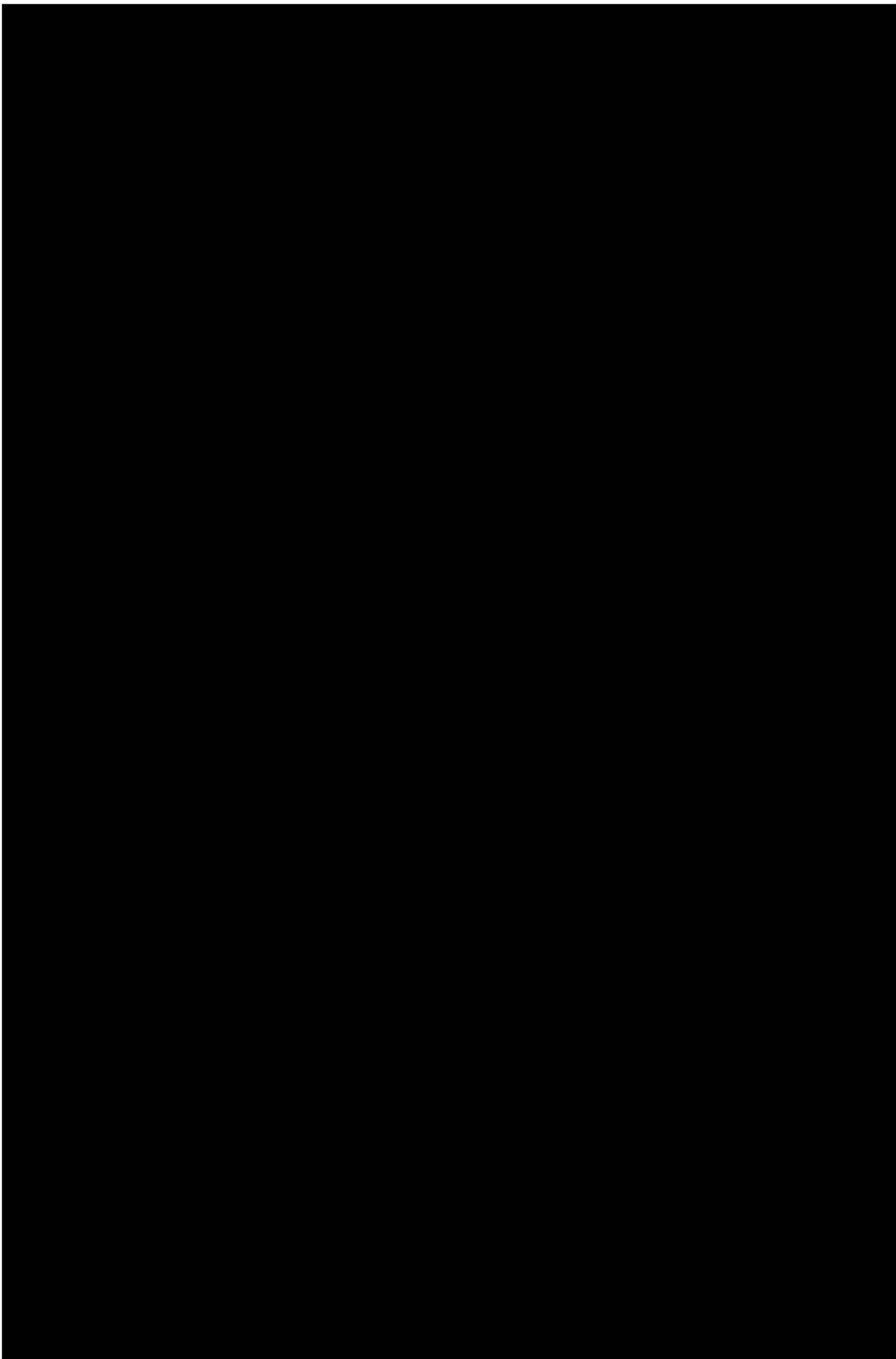


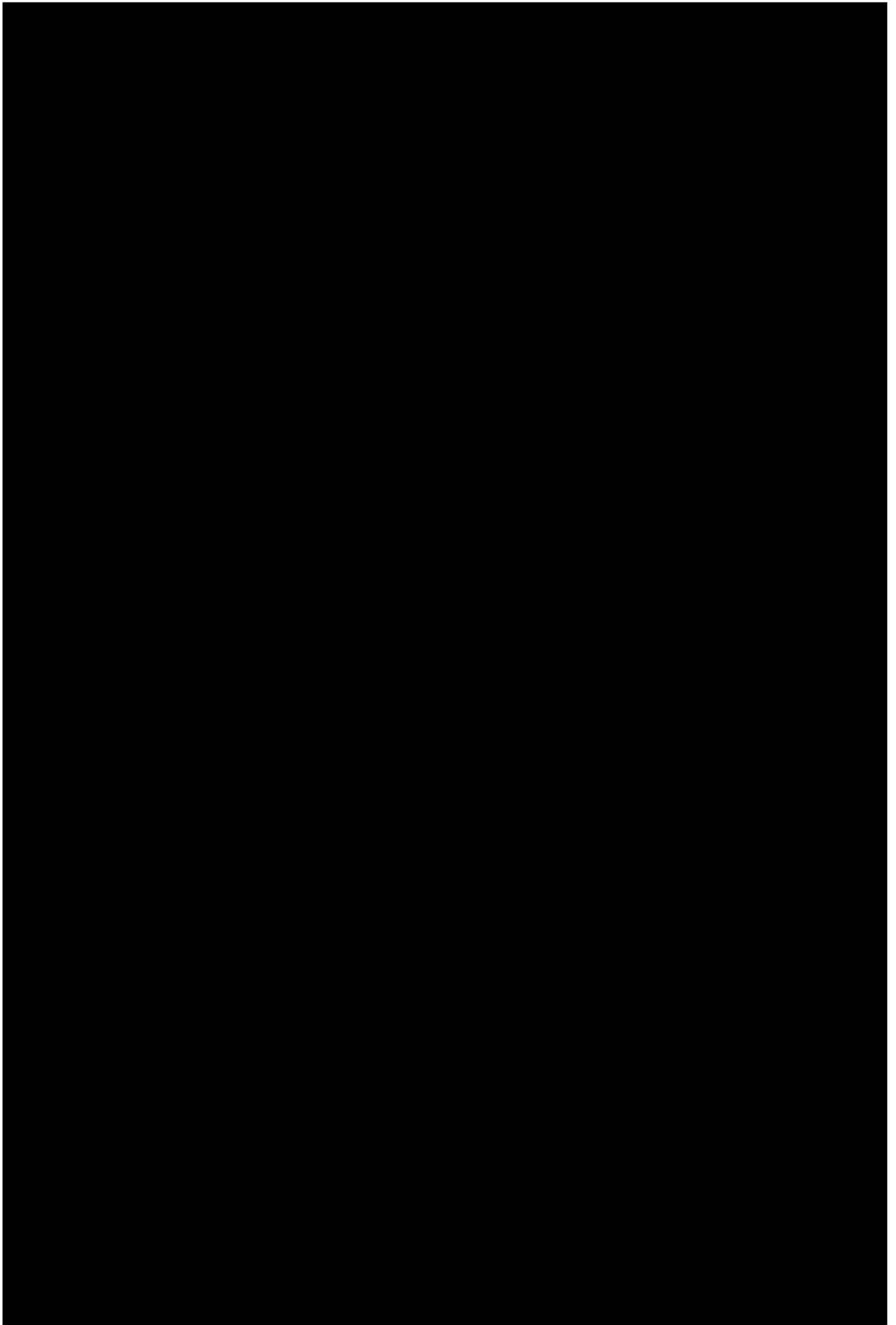


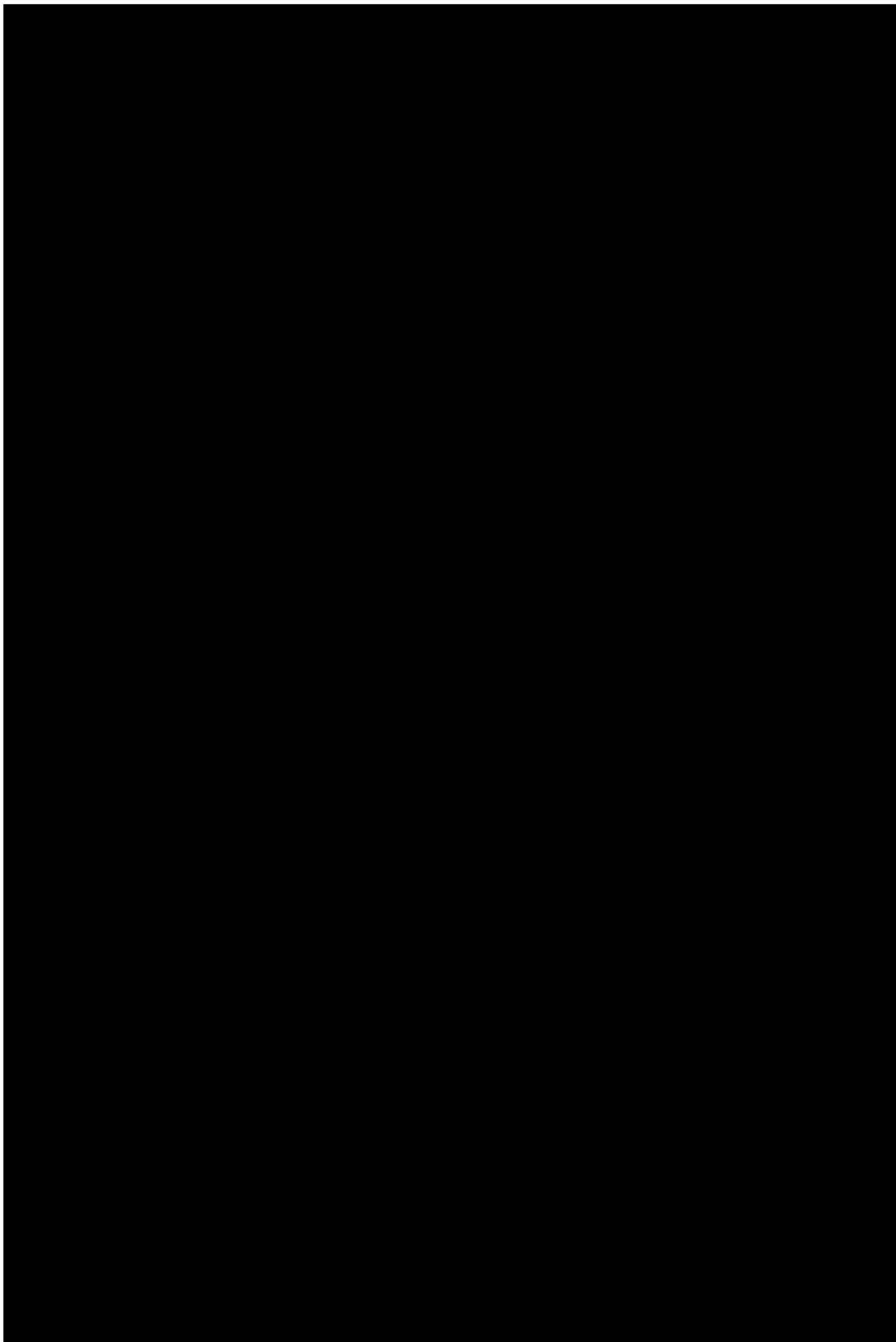


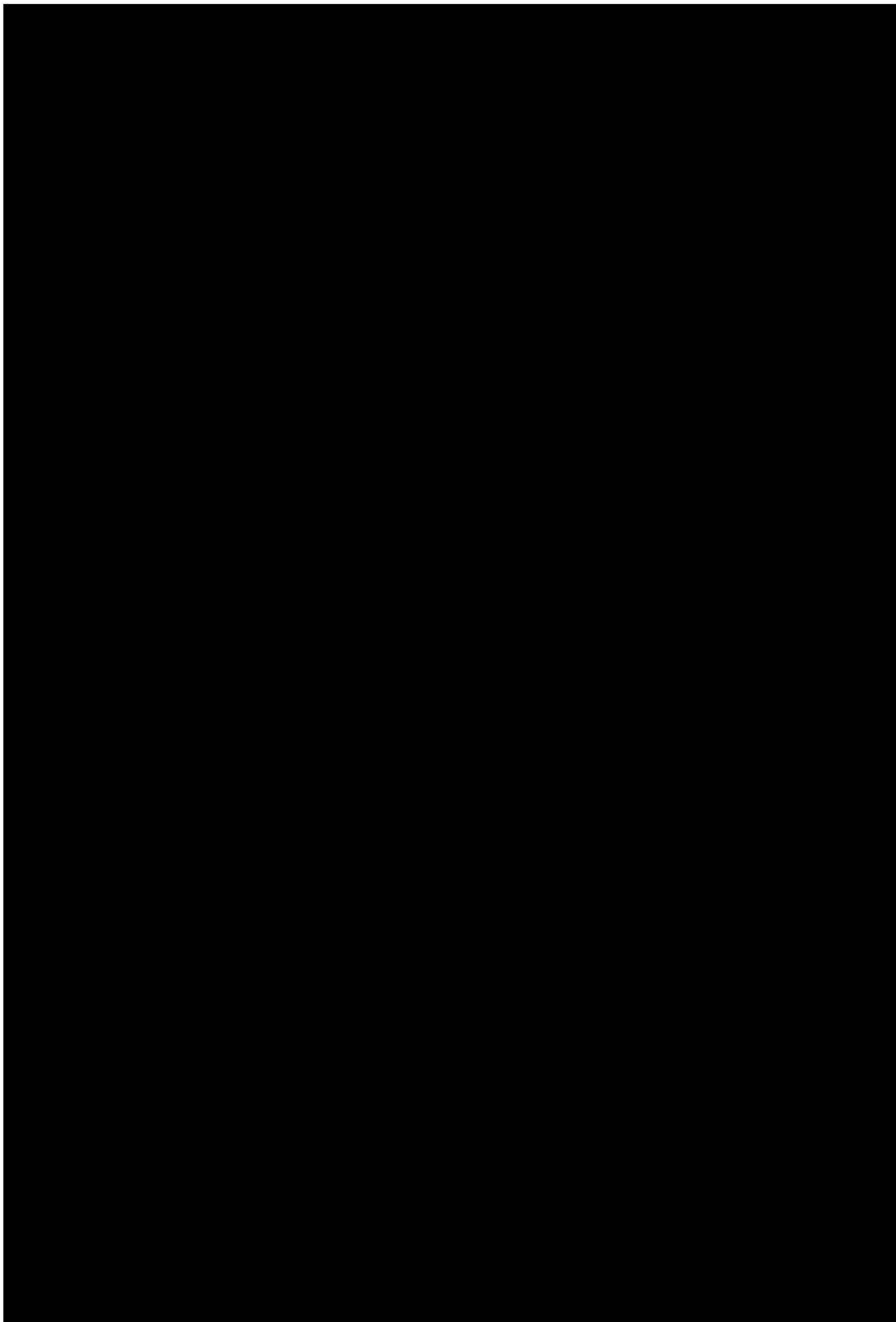










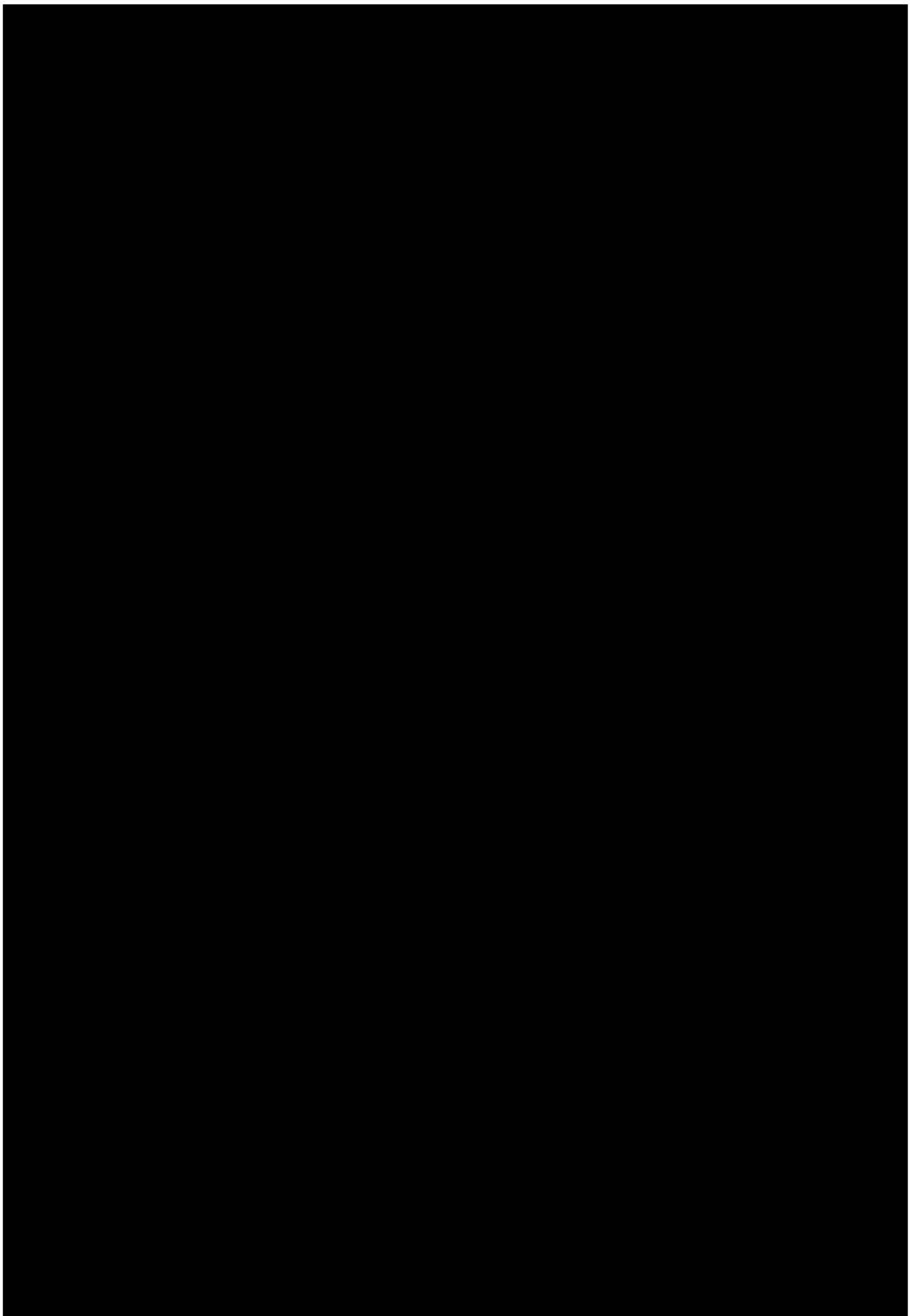


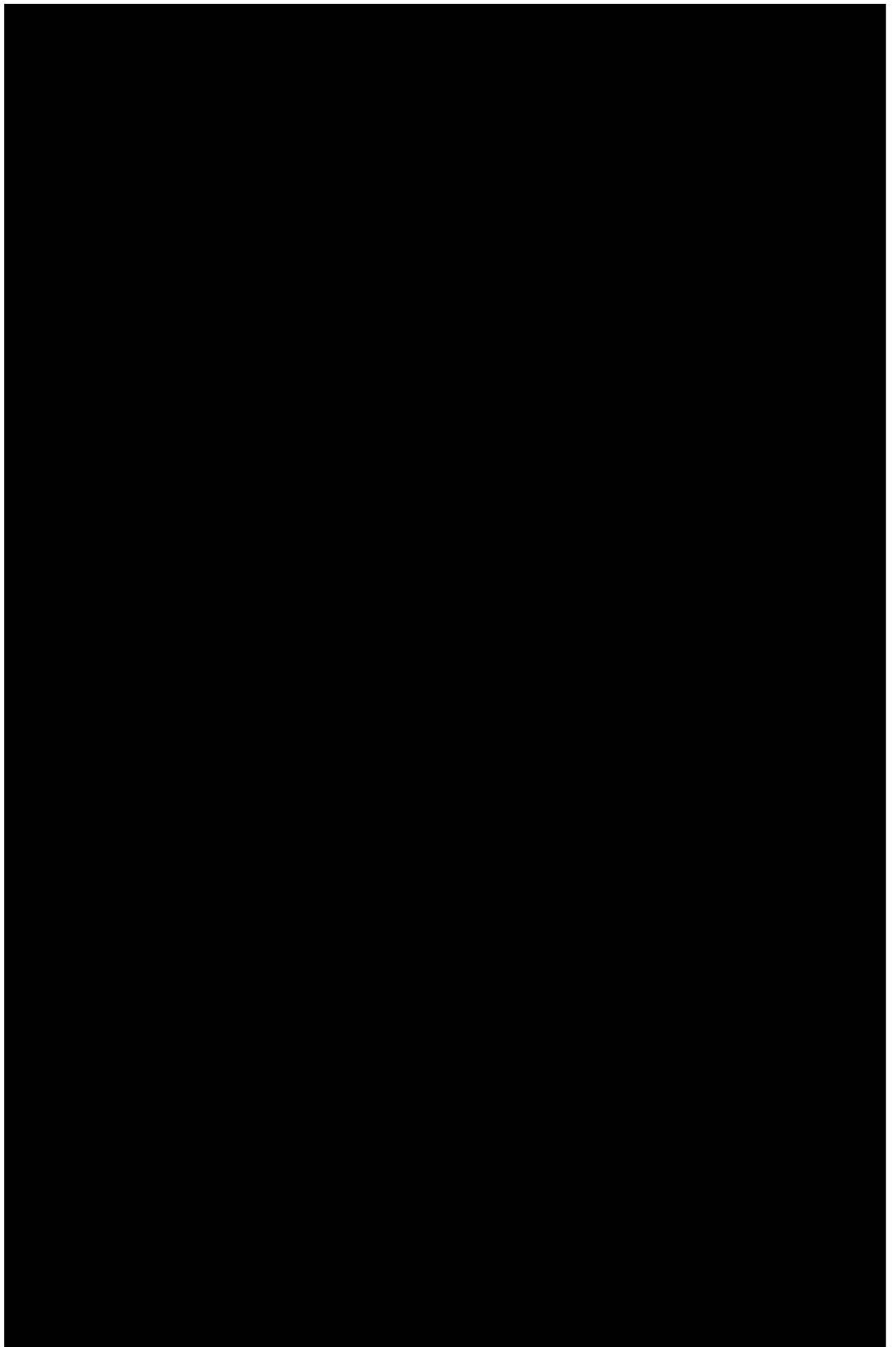
The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making, legal compliance, and financial management. The text emphasizes that records should be organized, up-to-date, and easily accessible.

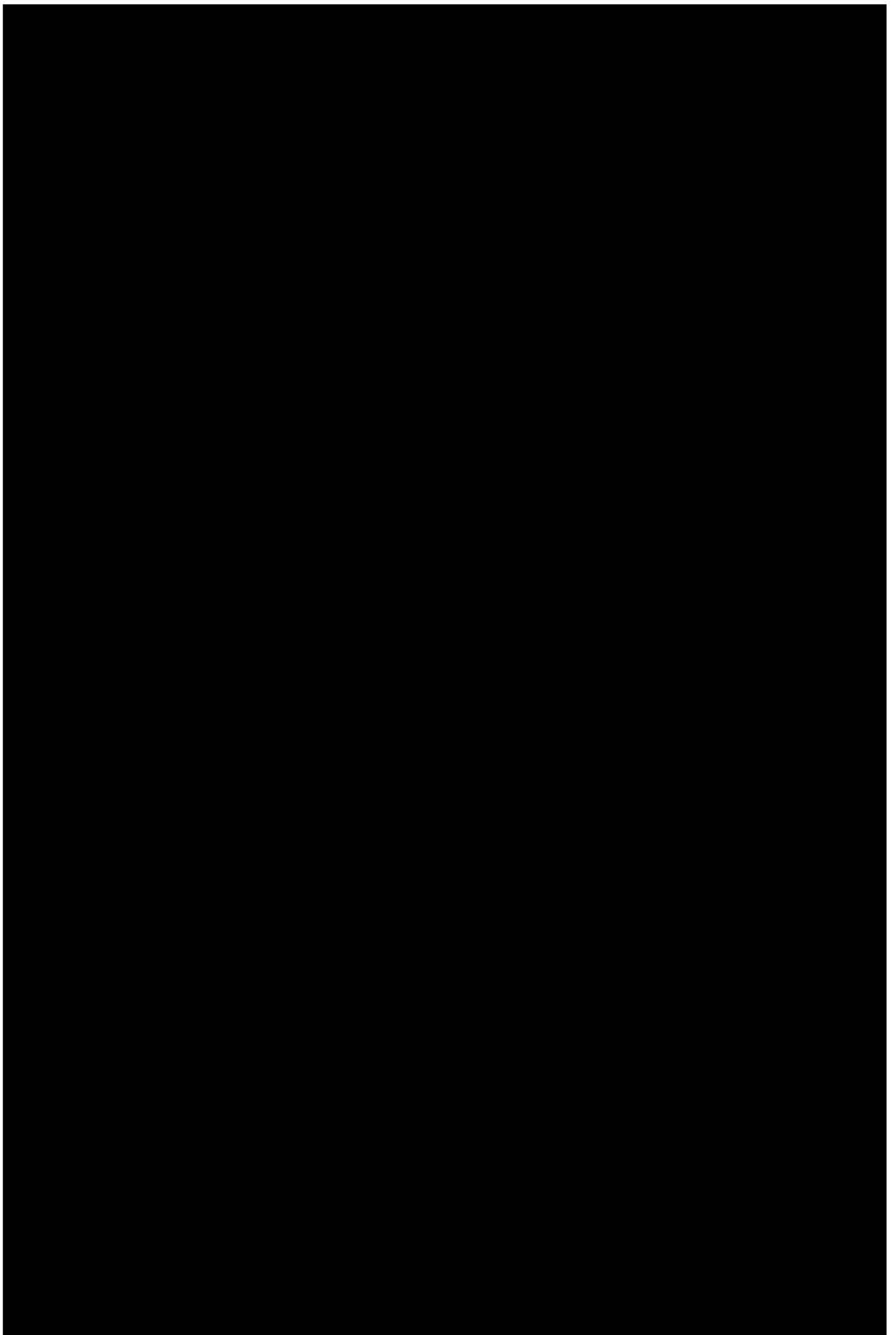
Next, the document addresses the challenges of data management in the digital age. It notes that while digital storage offers convenience, it also introduces risks such as data loss, security breaches, and information overload. Solutions like cloud storage, encryption, and regular backups are suggested to mitigate these risks.

The third section focuses on the role of technology in streamlining business processes. It describes how automation and software solutions can reduce manual errors, save time, and improve overall efficiency. Examples of tools used for project management, customer relationship management, and accounting are provided.

Finally, the document concludes by stressing the need for continuous learning and adaptation. As technology and market conditions evolve, businesses must stay informed and be willing to adopt new practices to remain competitive and successful.







...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

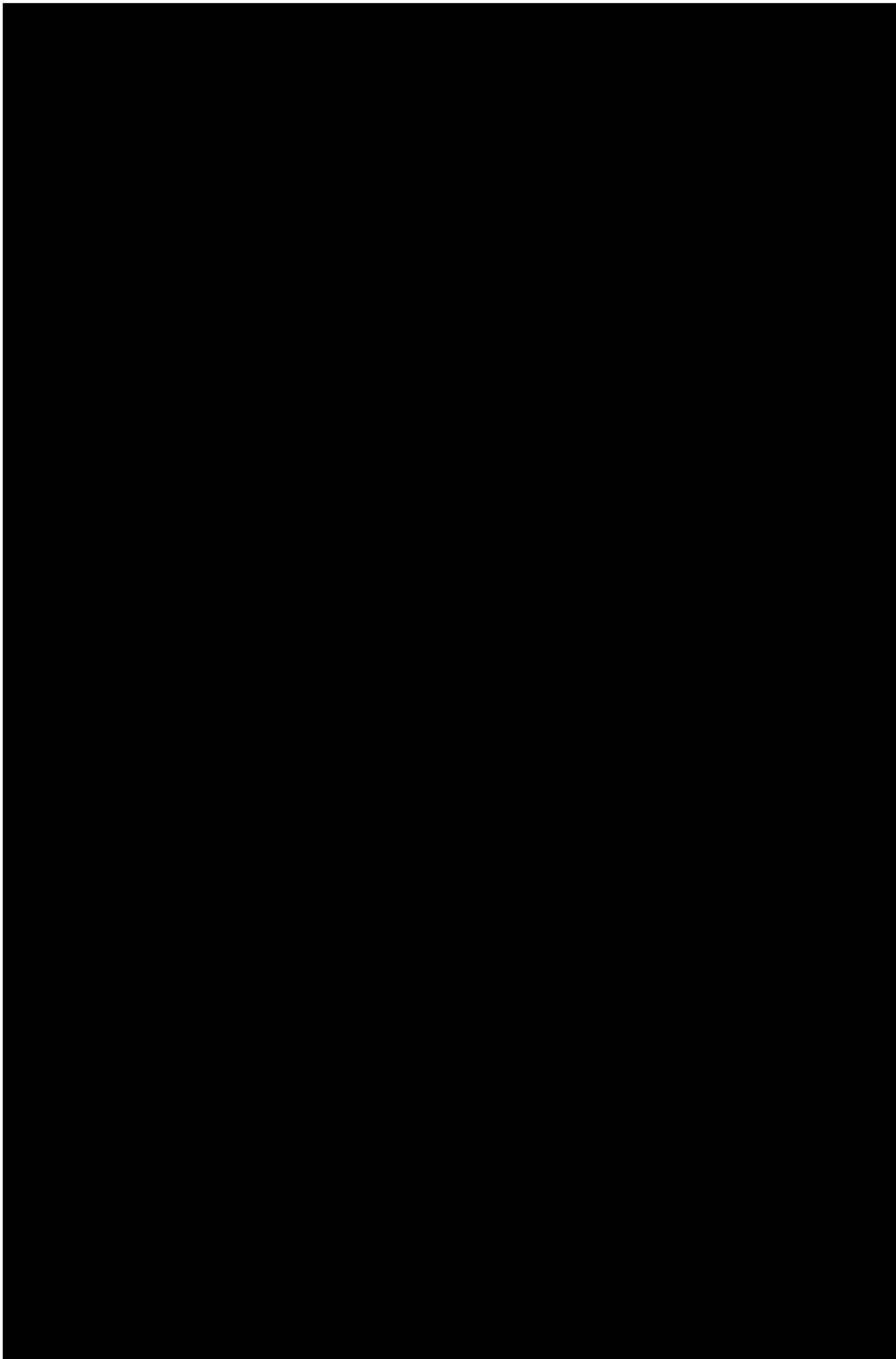
...the ...

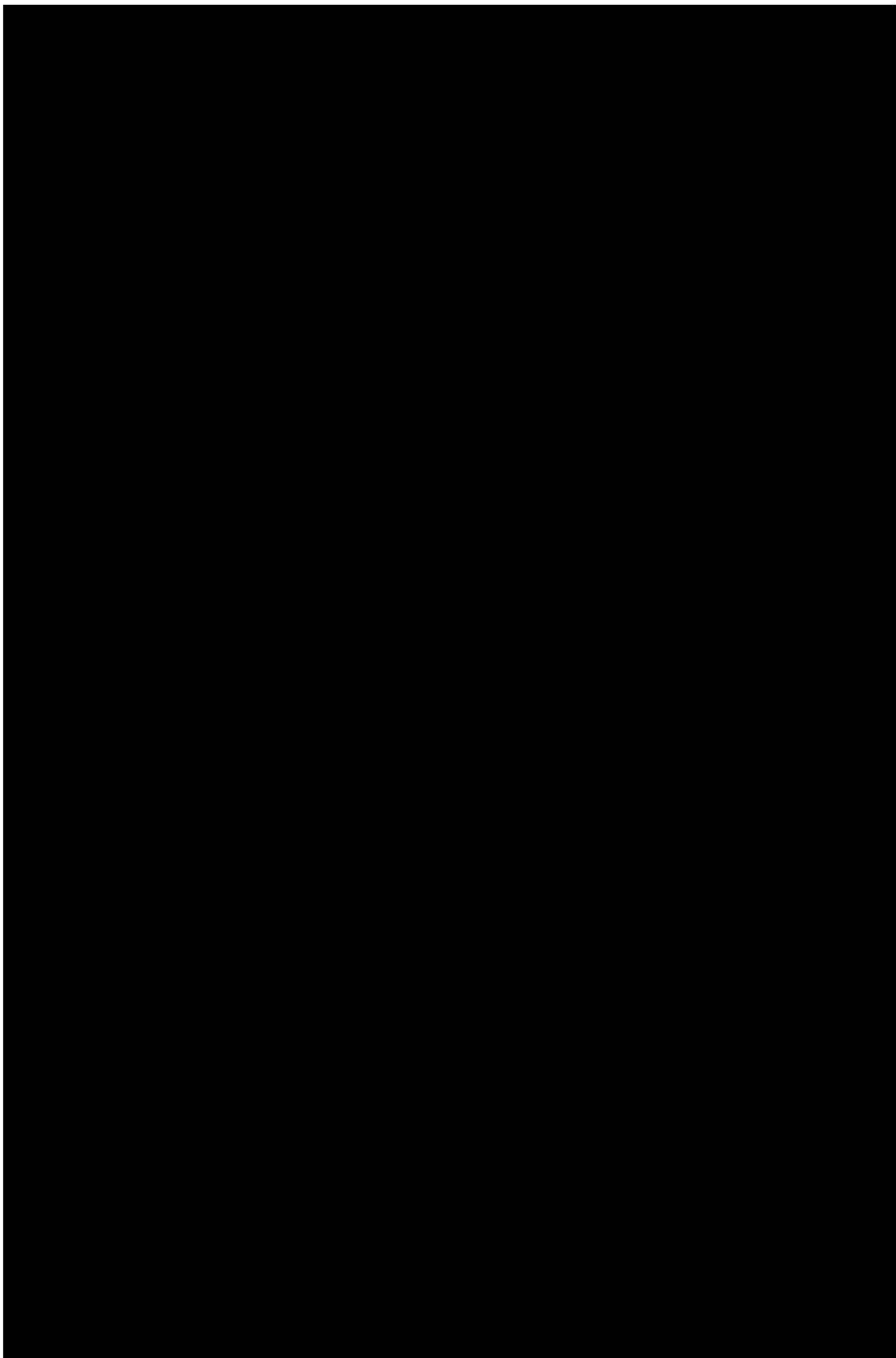
...the ...

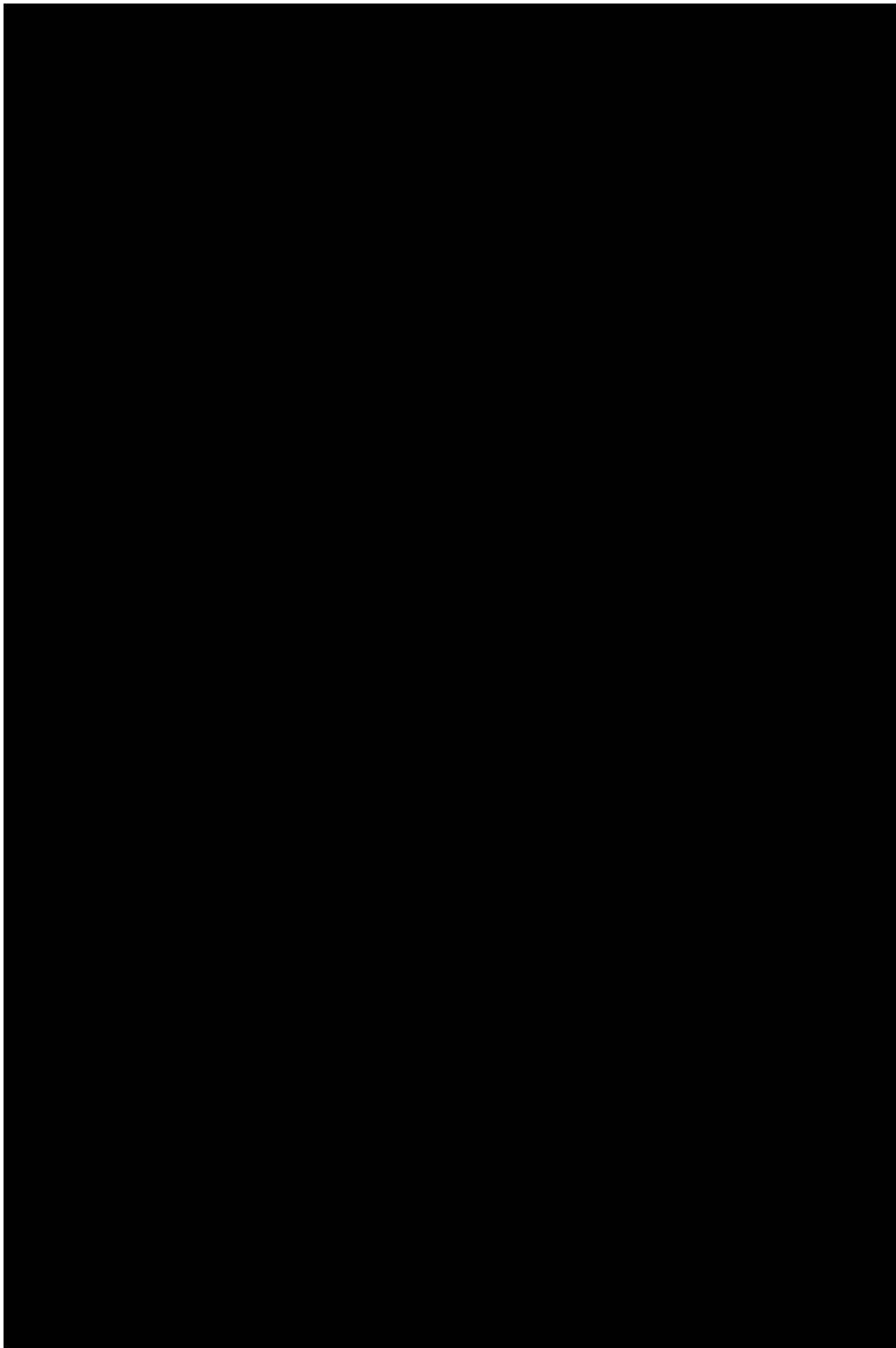
...the ...

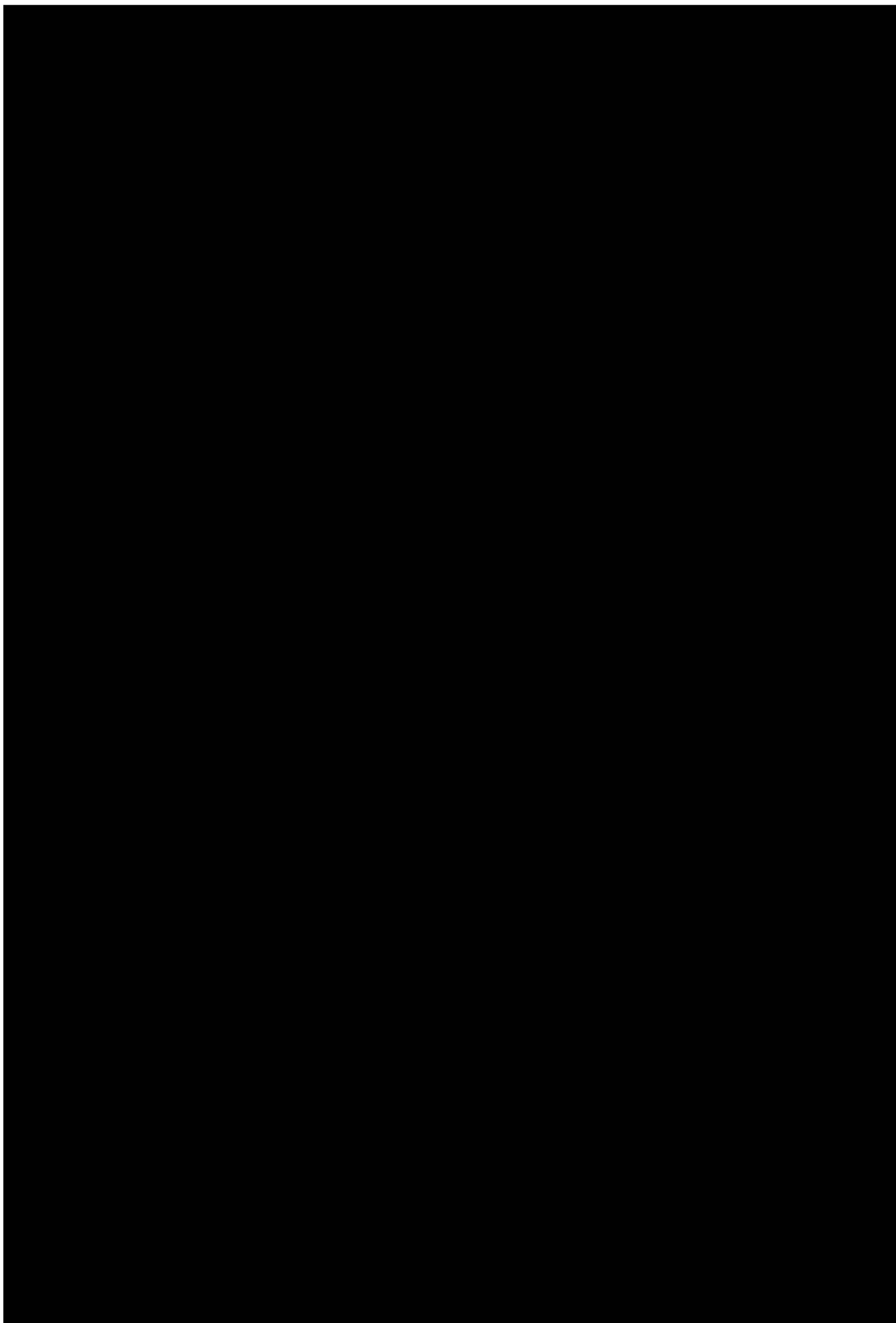
...the ...

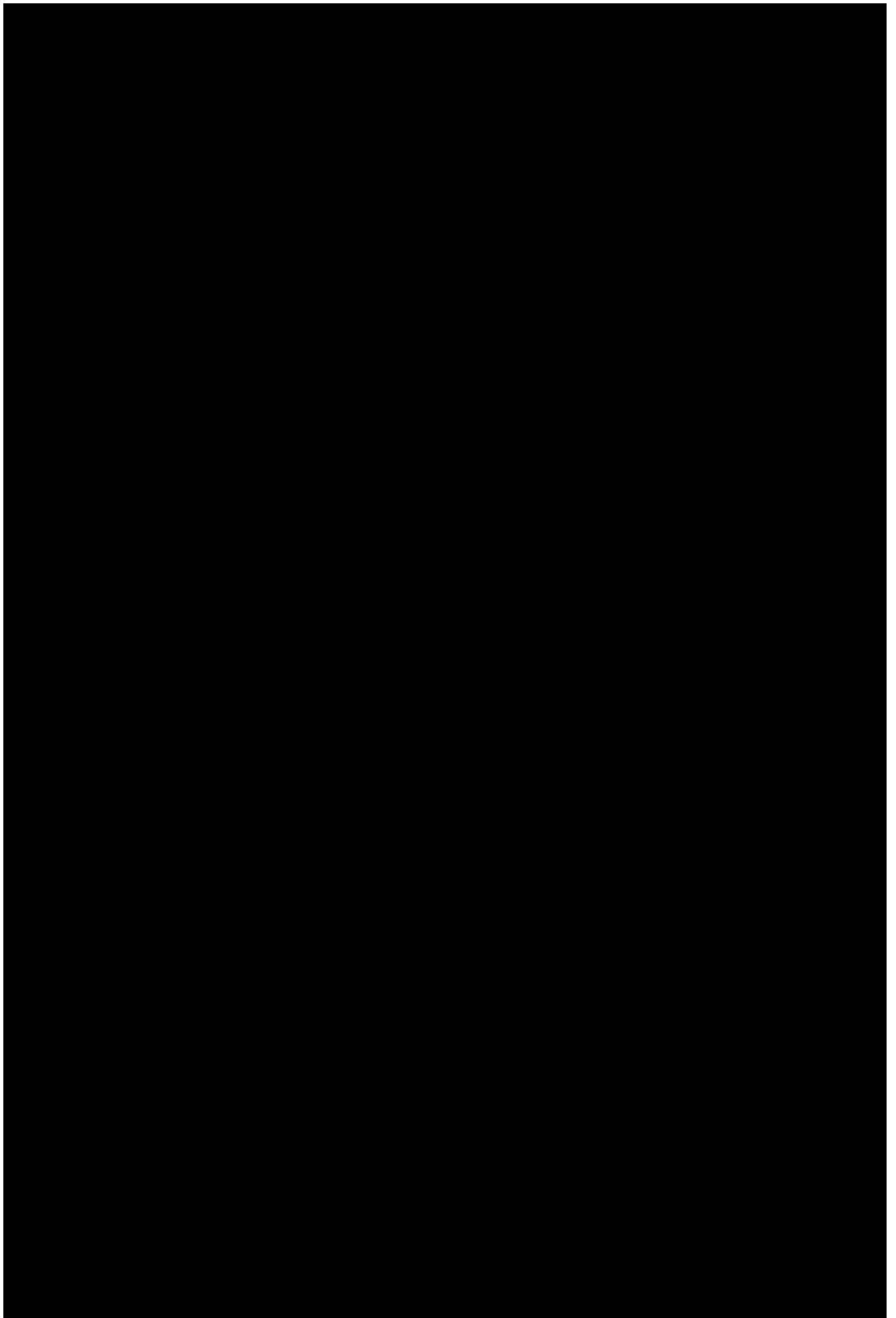
...the ...

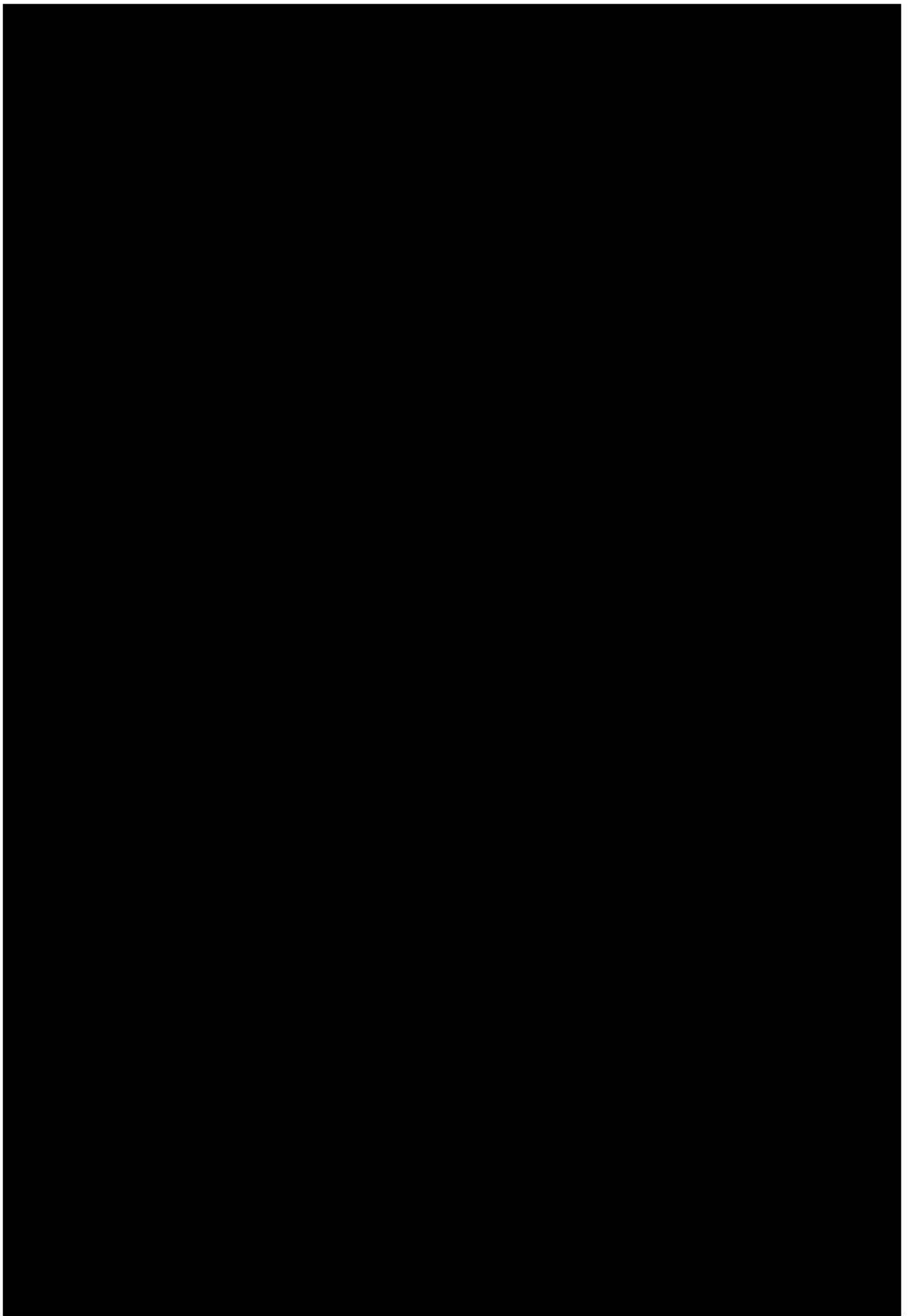


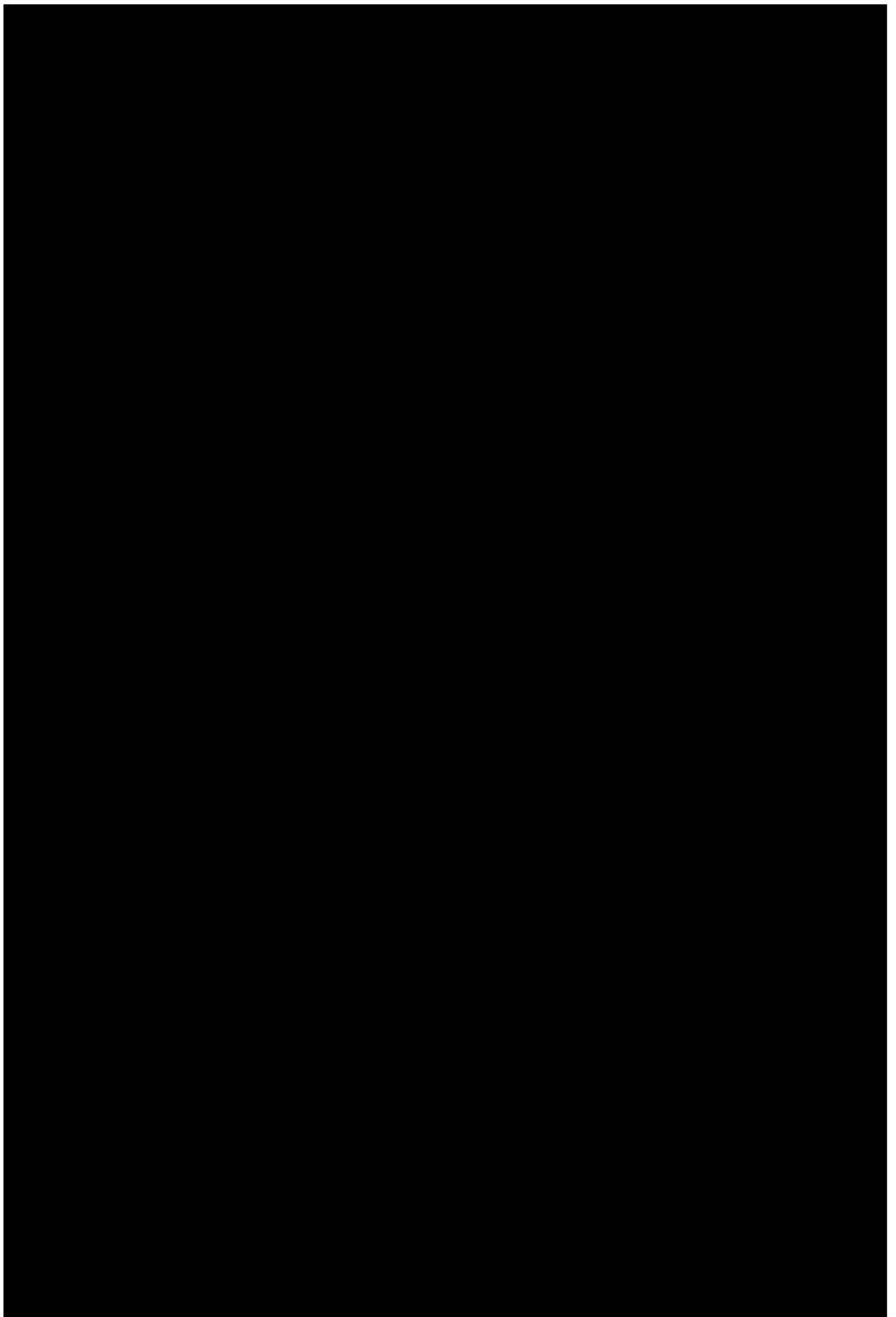












The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business and for the protection of the interests of all parties involved. The document outlines the various methods and systems that can be used to ensure the accuracy and reliability of financial records.

In addition, the document provides a detailed overview of the different types of financial statements that are commonly used in business. It explains the purpose and content of each statement, including the balance sheet, income statement, and cash flow statement. The document also discusses the importance of reconciling these statements and ensuring that they are consistent and accurate.

Furthermore, the document addresses the issue of internal controls and the role of the internal auditor. It discusses the various types of internal controls that can be implemented to prevent and detect errors and fraud. It also explains the importance of the internal auditor in monitoring and evaluating the effectiveness of these controls.

The document also covers the topic of tax compliance and the role of the tax department. It discusses the various tax laws and regulations that apply to businesses and the importance of staying up-to-date on these changes. It also explains the role of the tax department in ensuring that the company is in full compliance with all applicable tax laws.

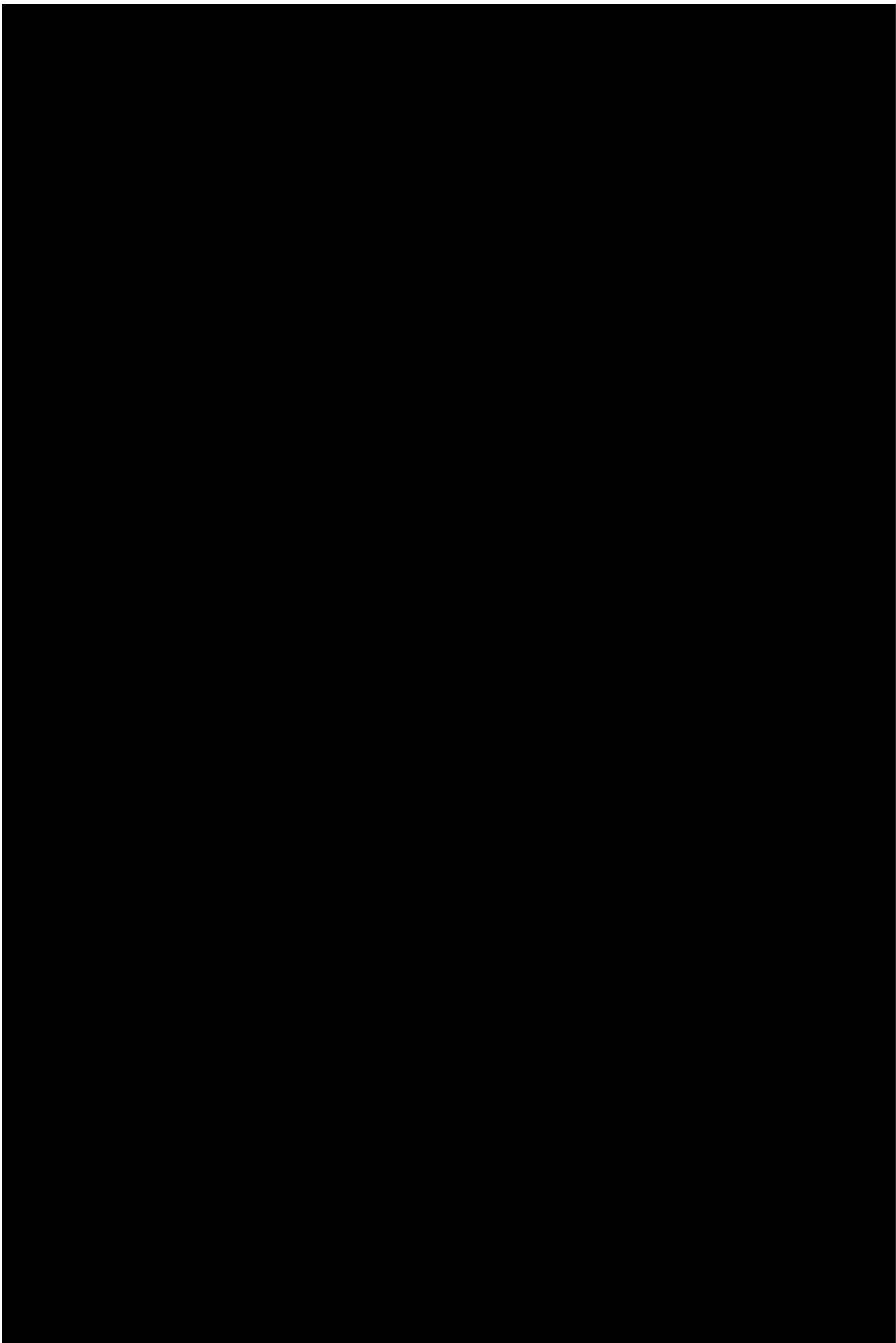
Finally, the document discusses the importance of financial reporting and the role of the financial reporting department. It explains the various types of financial reports that are required by law and the importance of providing accurate and timely information to investors and other stakeholders. It also discusses the role of the financial reporting department in ensuring that the company's financial statements are prepared in accordance with all applicable accounting standards.

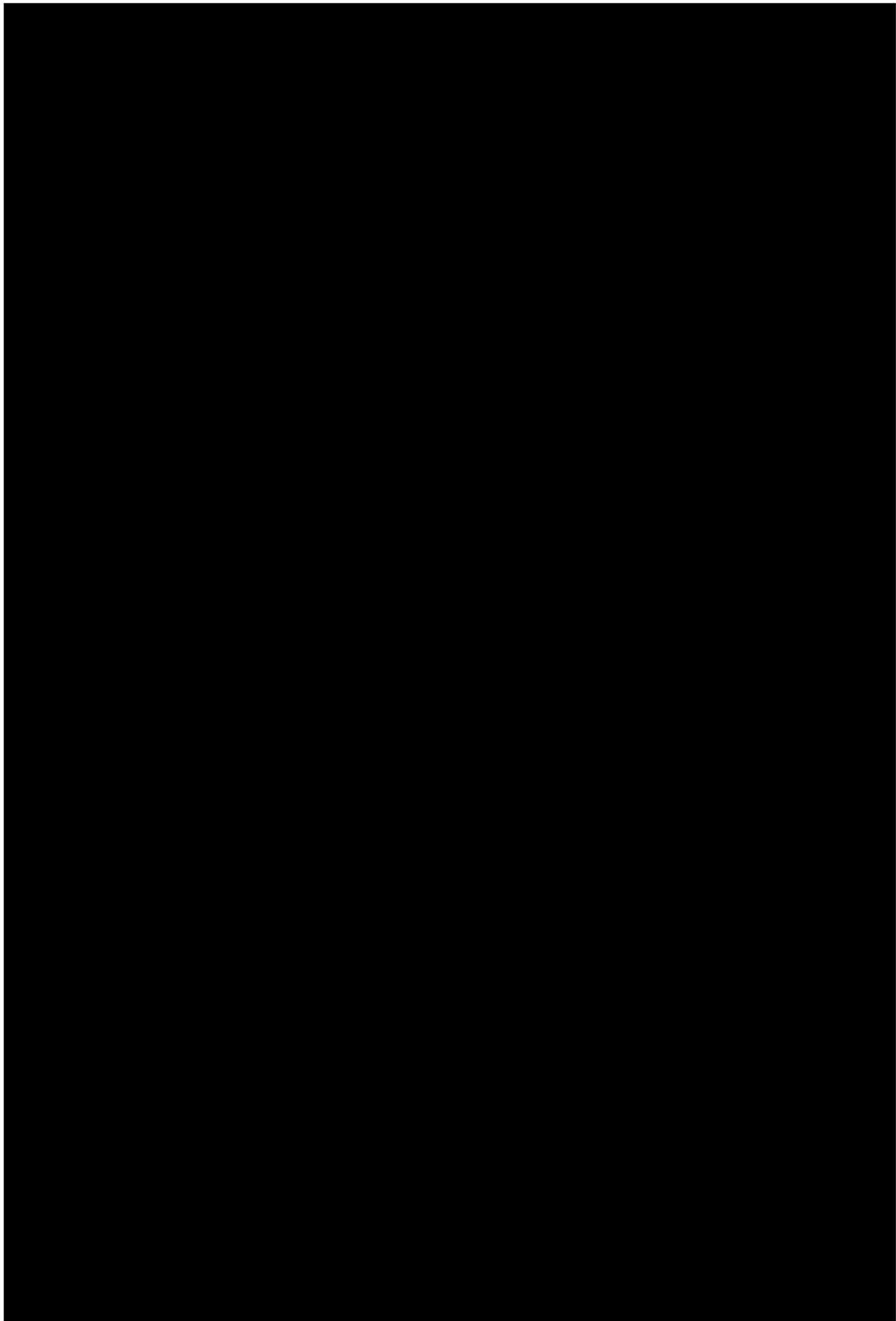
In conclusion, the document provides a comprehensive overview of the various aspects of financial management and the role of the financial department. It emphasizes the importance of maintaining accurate records, implementing effective internal controls, and ensuring compliance with all applicable laws and regulations. It also discusses the importance of providing accurate and timely financial information to investors and other stakeholders.

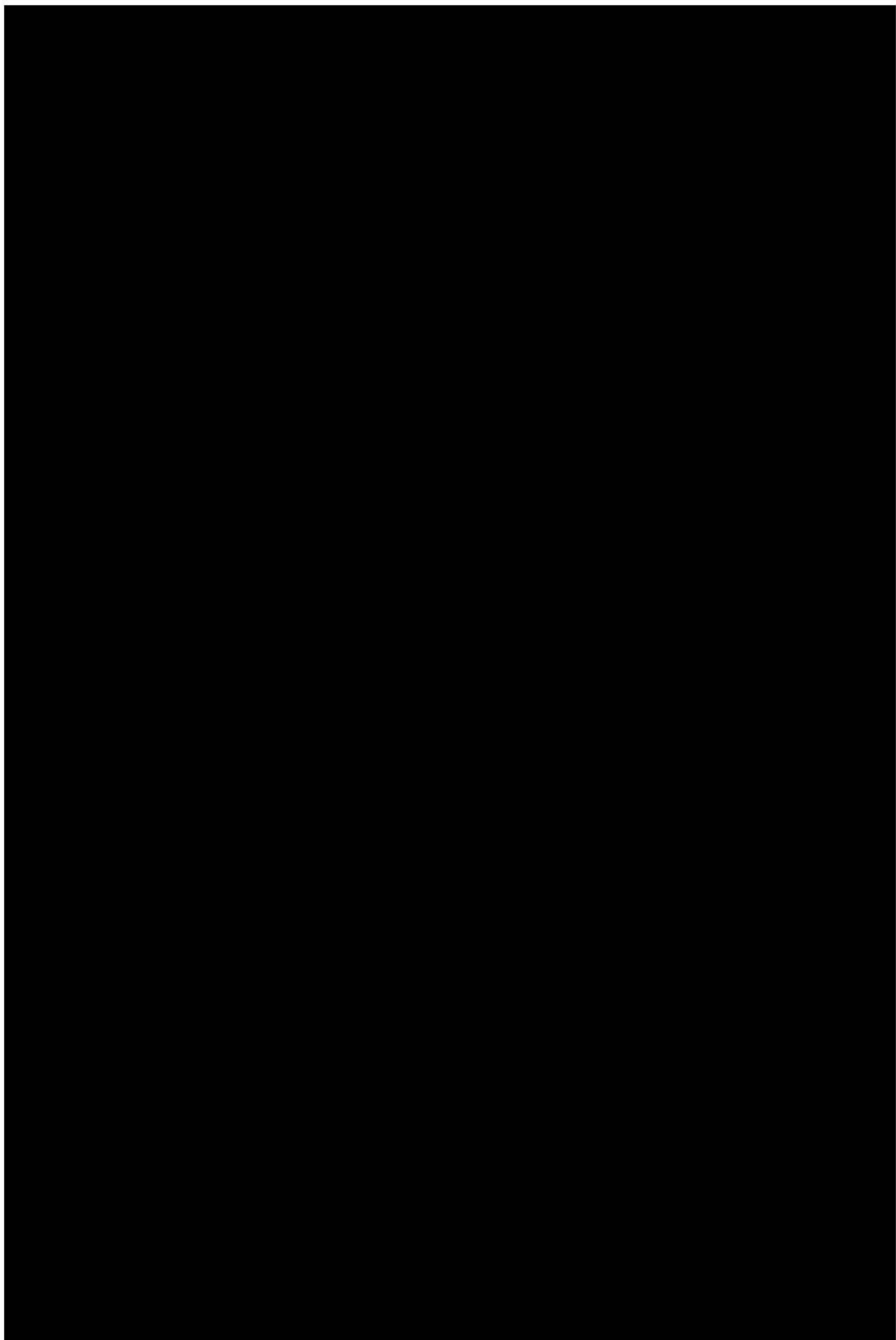
The document is intended to provide a general overview of these topics and is not intended to provide specific advice or recommendations. It is important to consult with a qualified professional for more detailed information and advice. The document is also intended to provide a general overview of the various aspects of financial management and the role of the financial department.

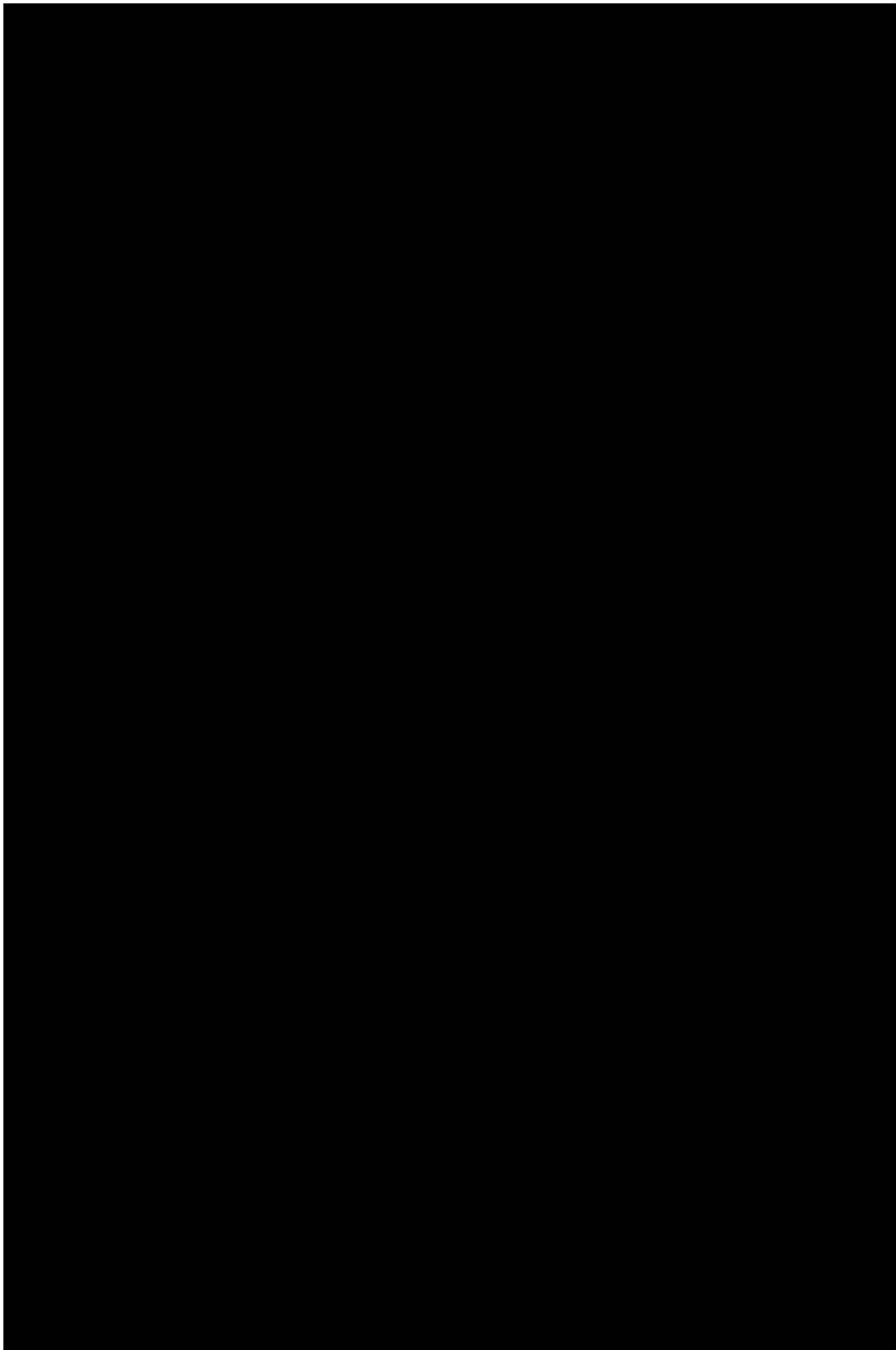
The document is intended to provide a general overview of these topics and is not intended to provide specific advice or recommendations. It is important to consult with a qualified professional for more detailed information and advice. The document is also intended to provide a general overview of the various aspects of financial management and the role of the financial department.

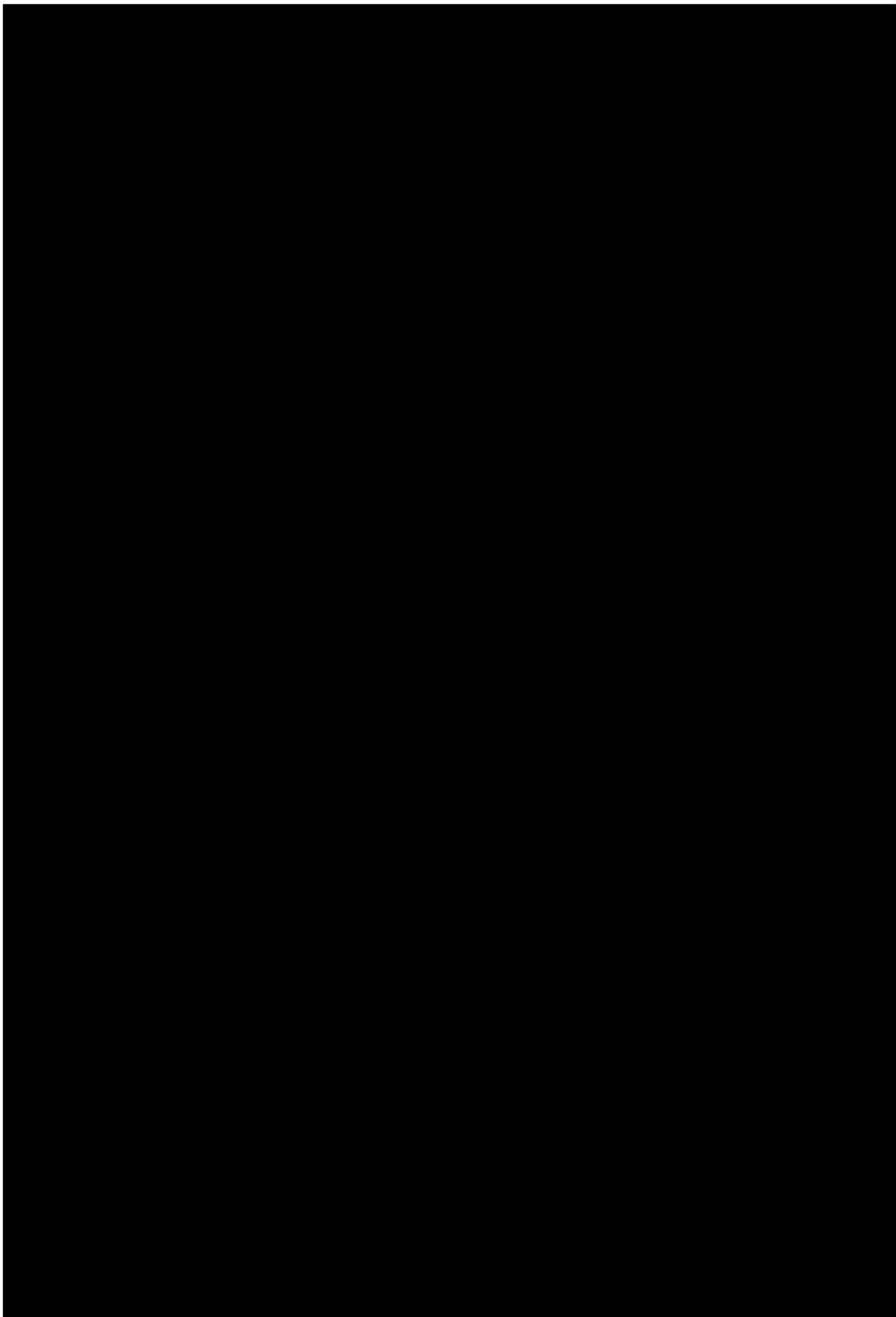
The document is intended to provide a general overview of these topics and is not intended to provide specific advice or recommendations. It is important to consult with a qualified professional for more detailed information and advice. The document is also intended to provide a general overview of the various aspects of financial management and the role of the financial department.

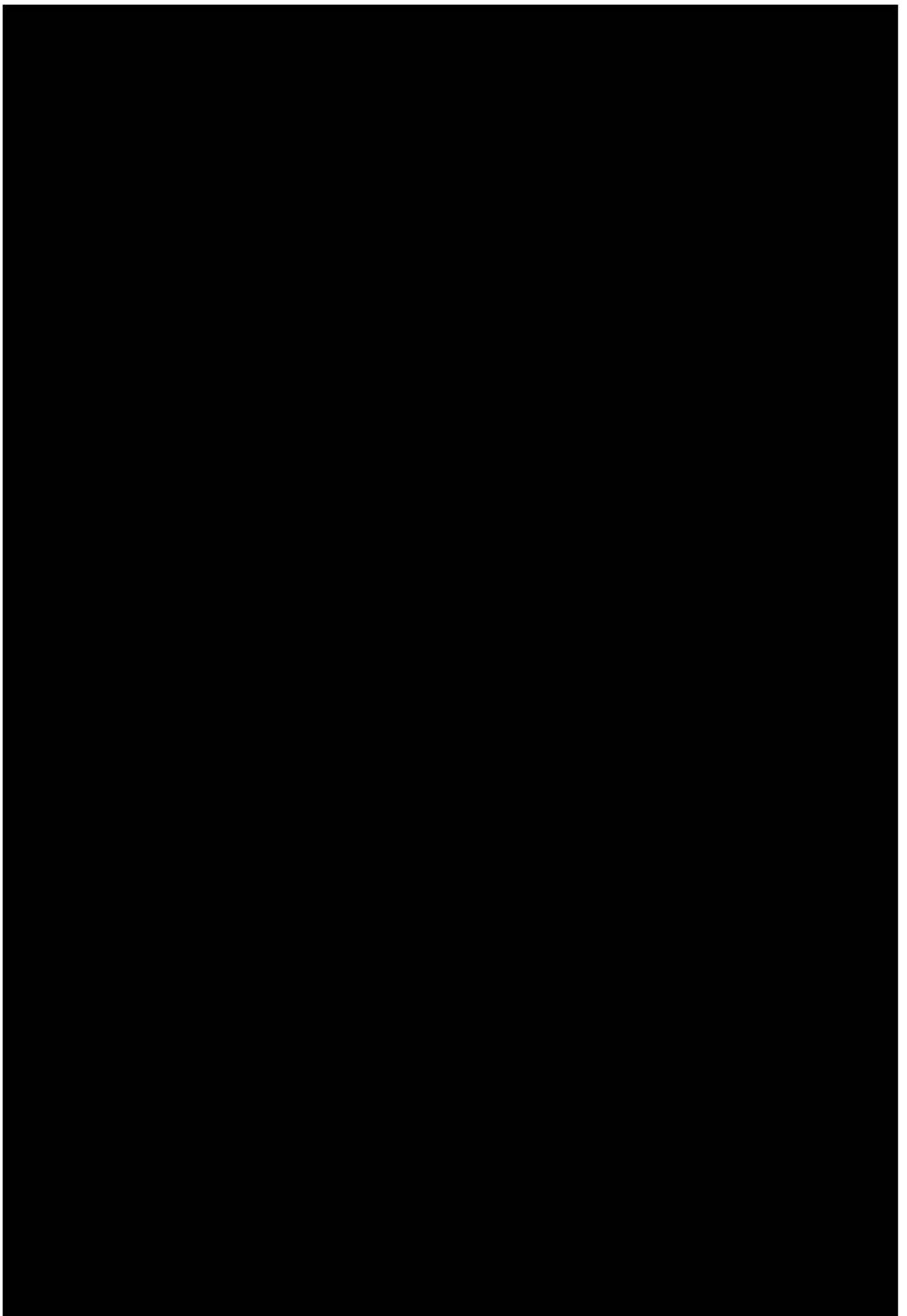


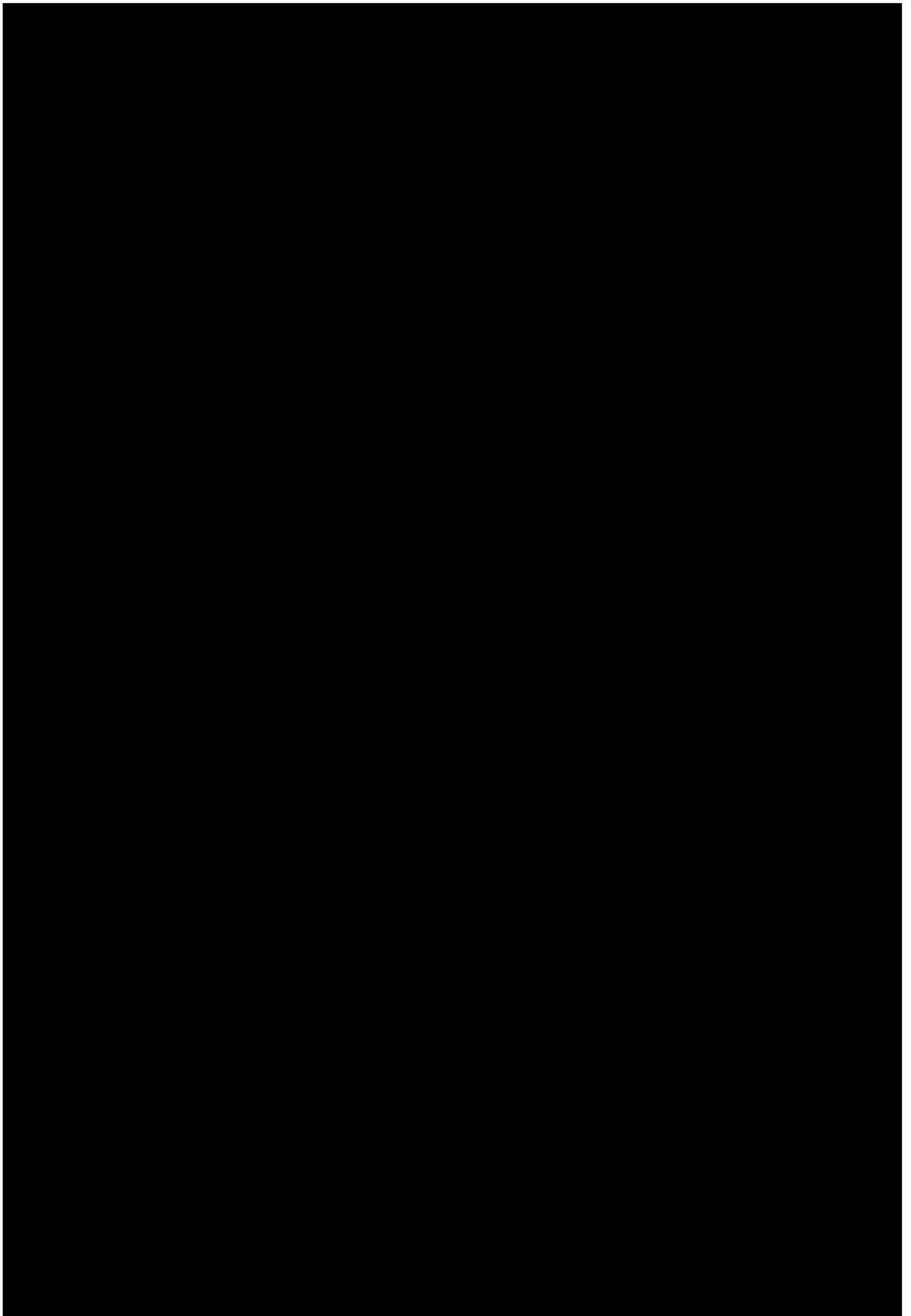


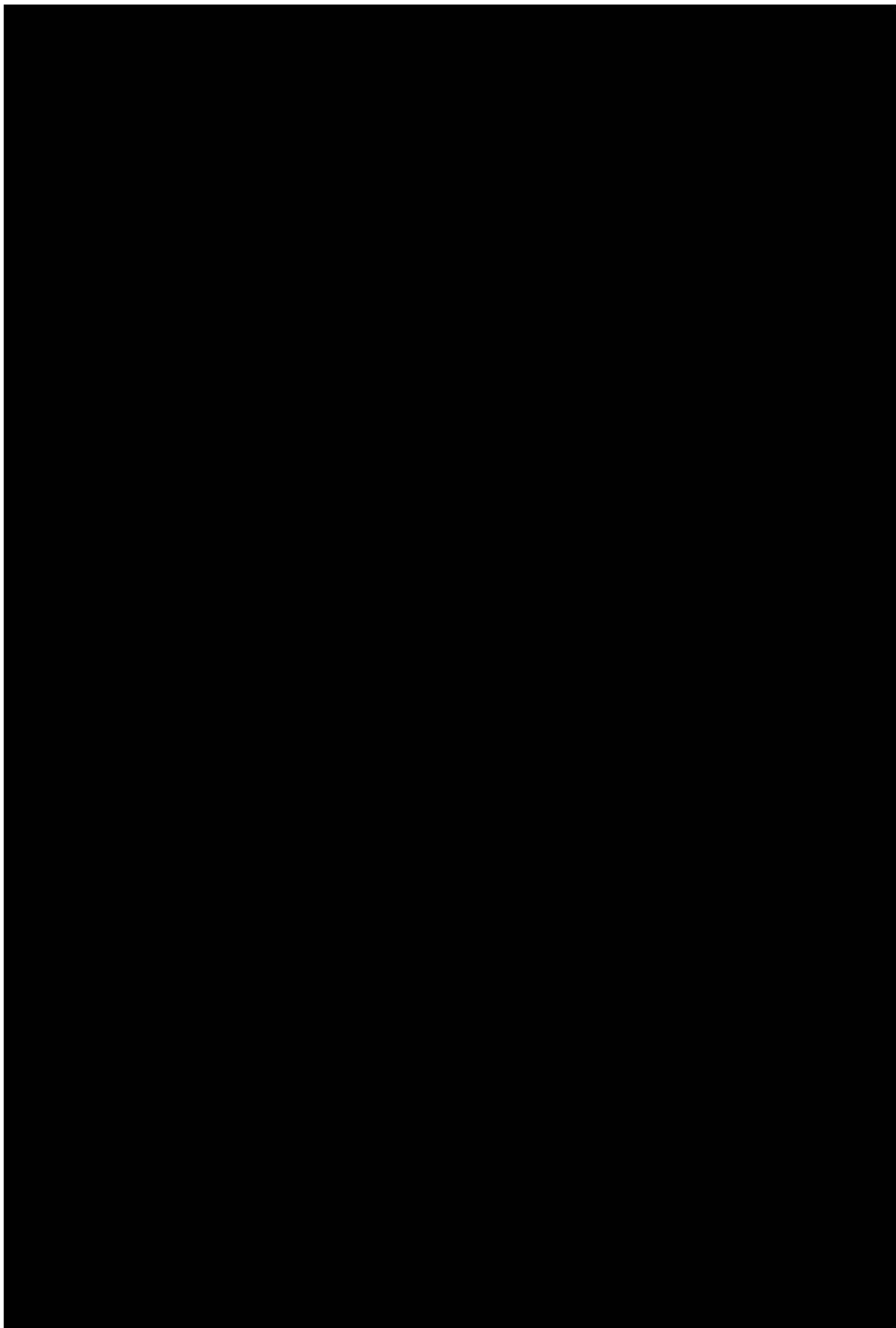


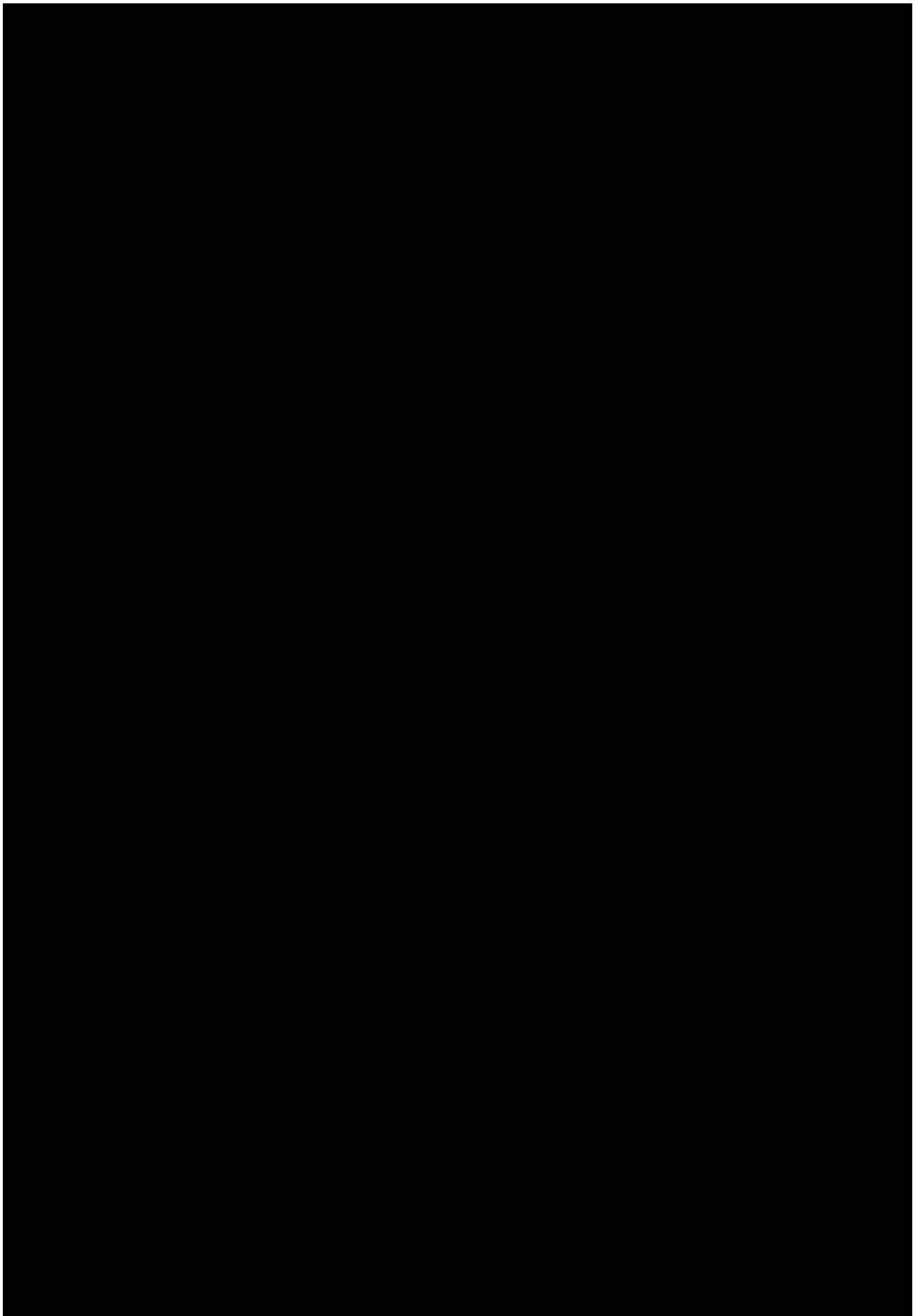


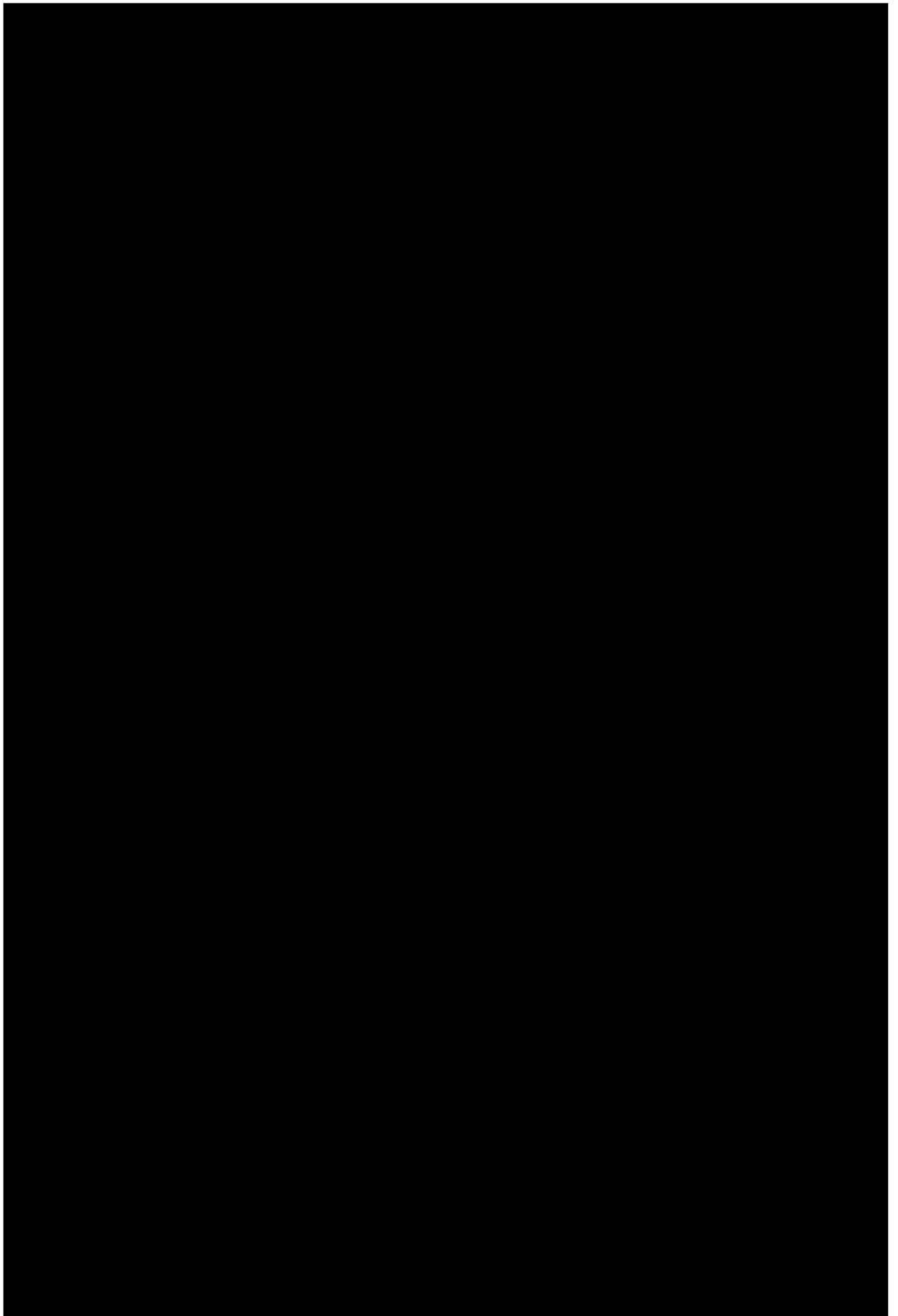


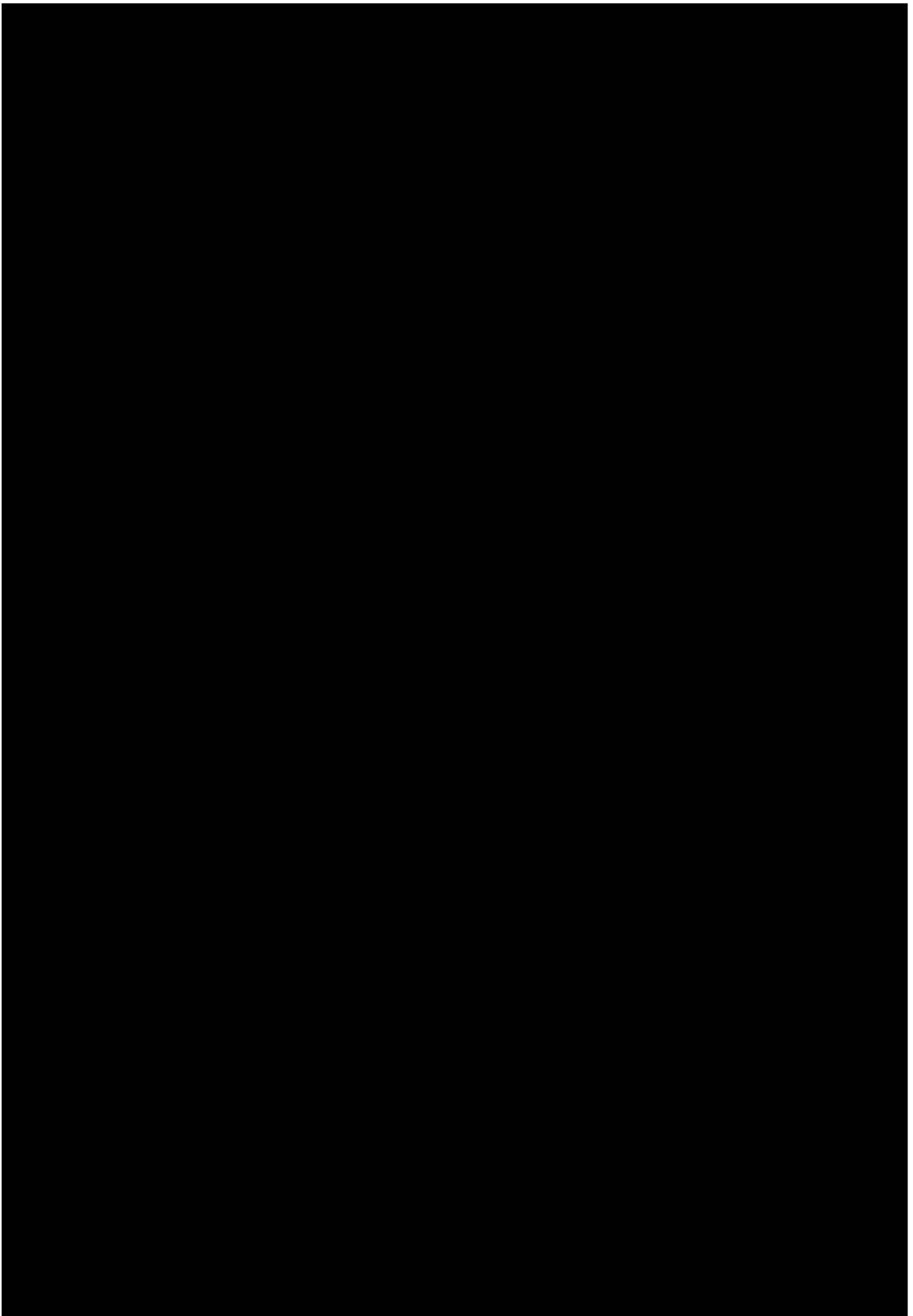


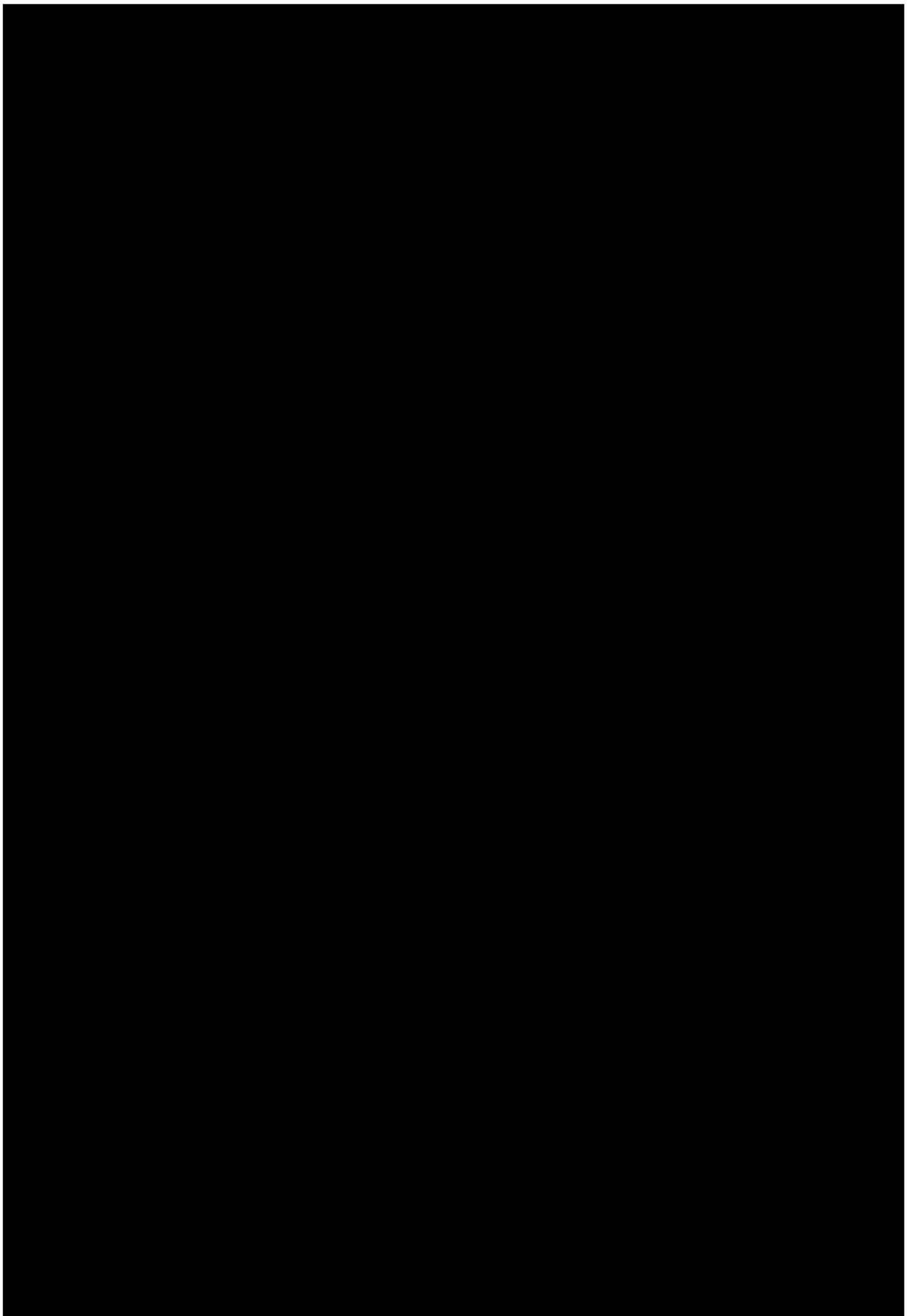


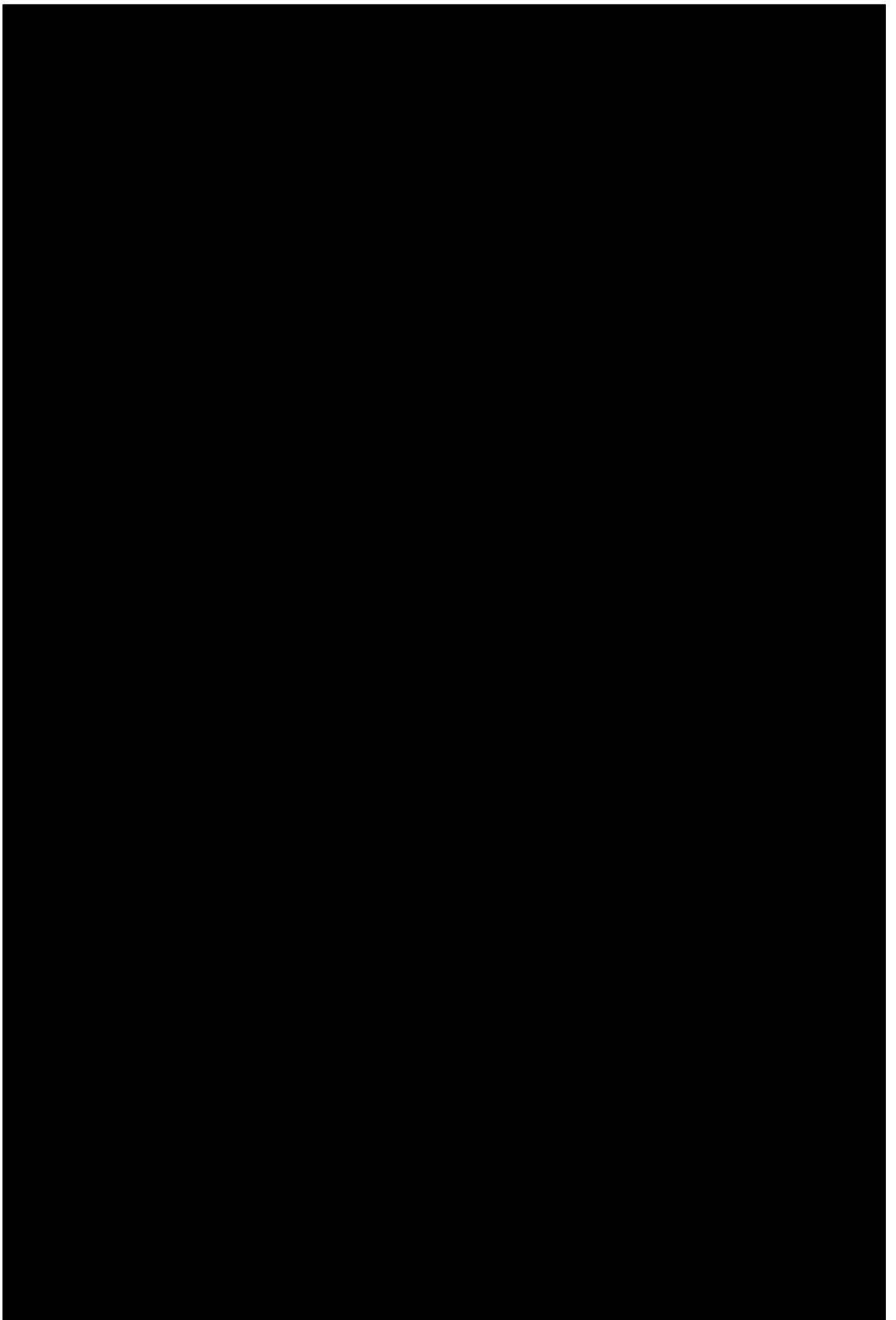


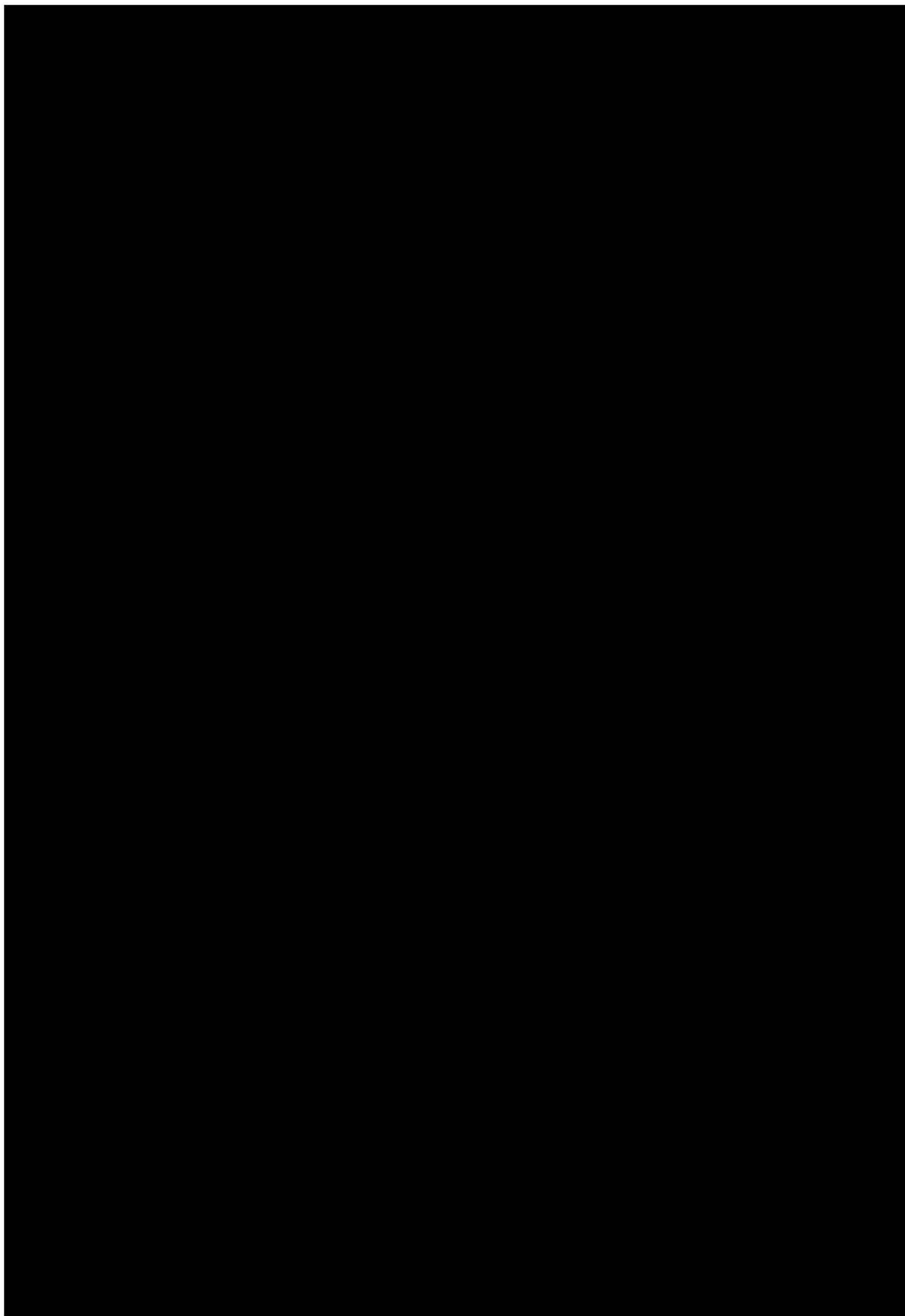


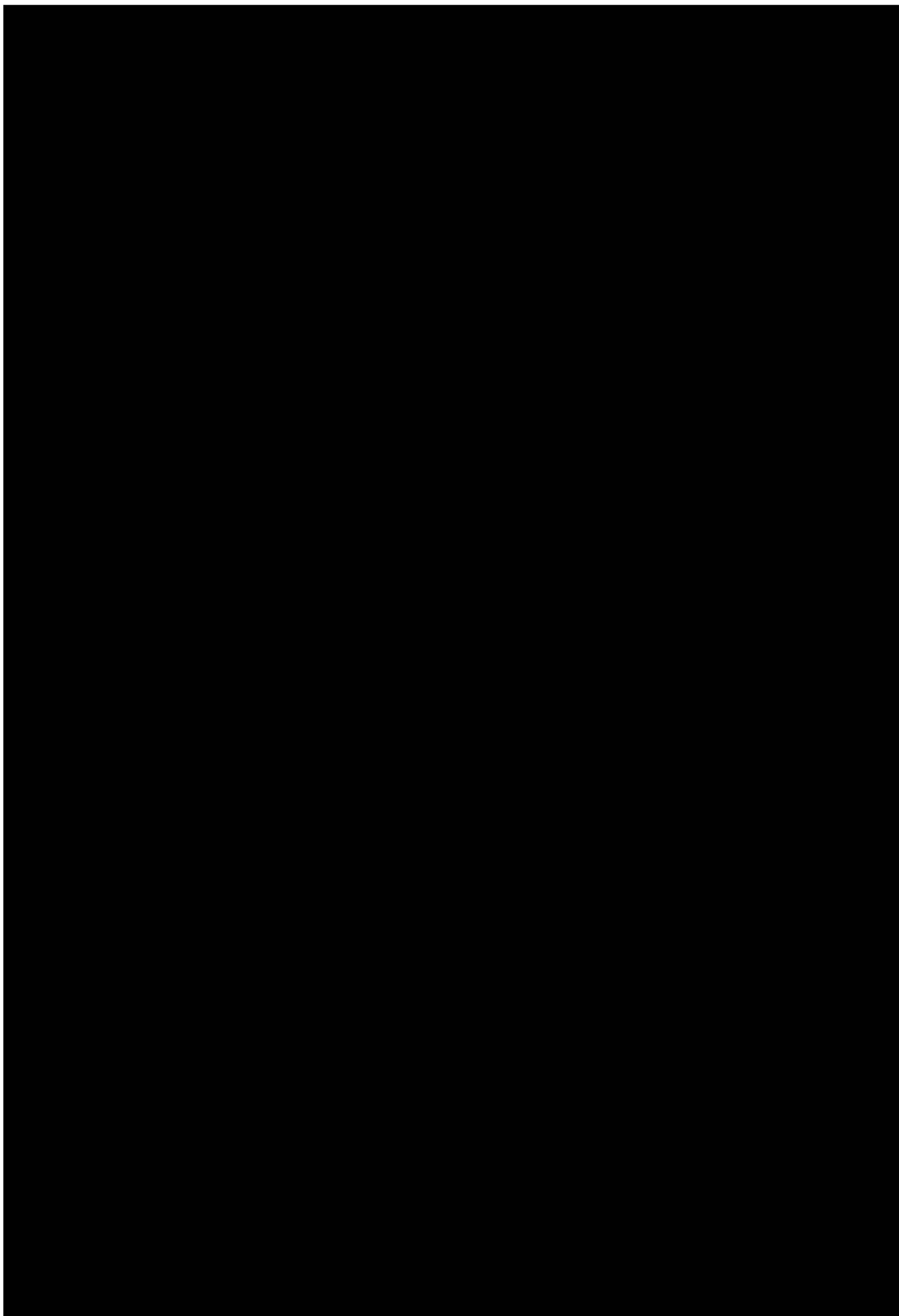










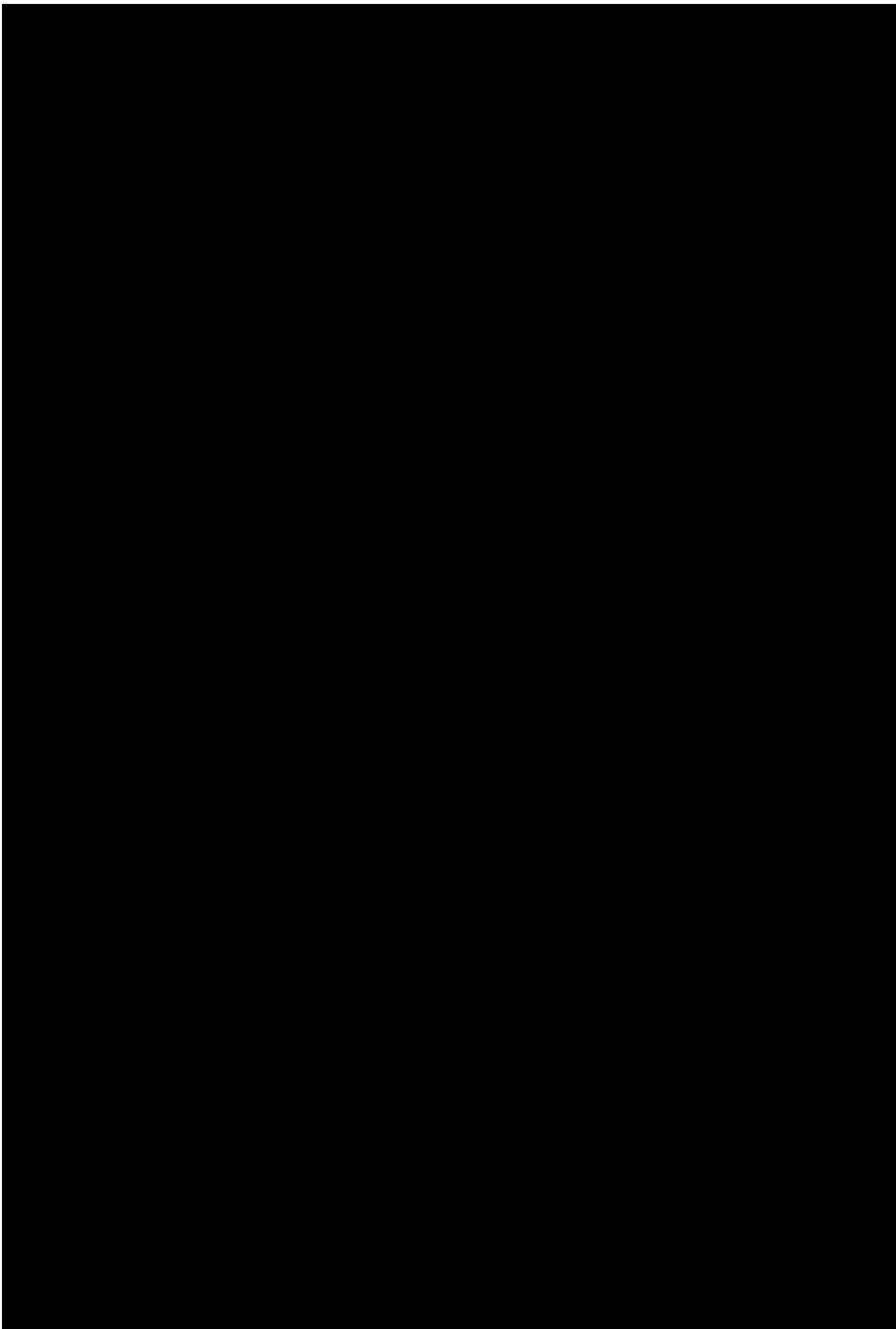


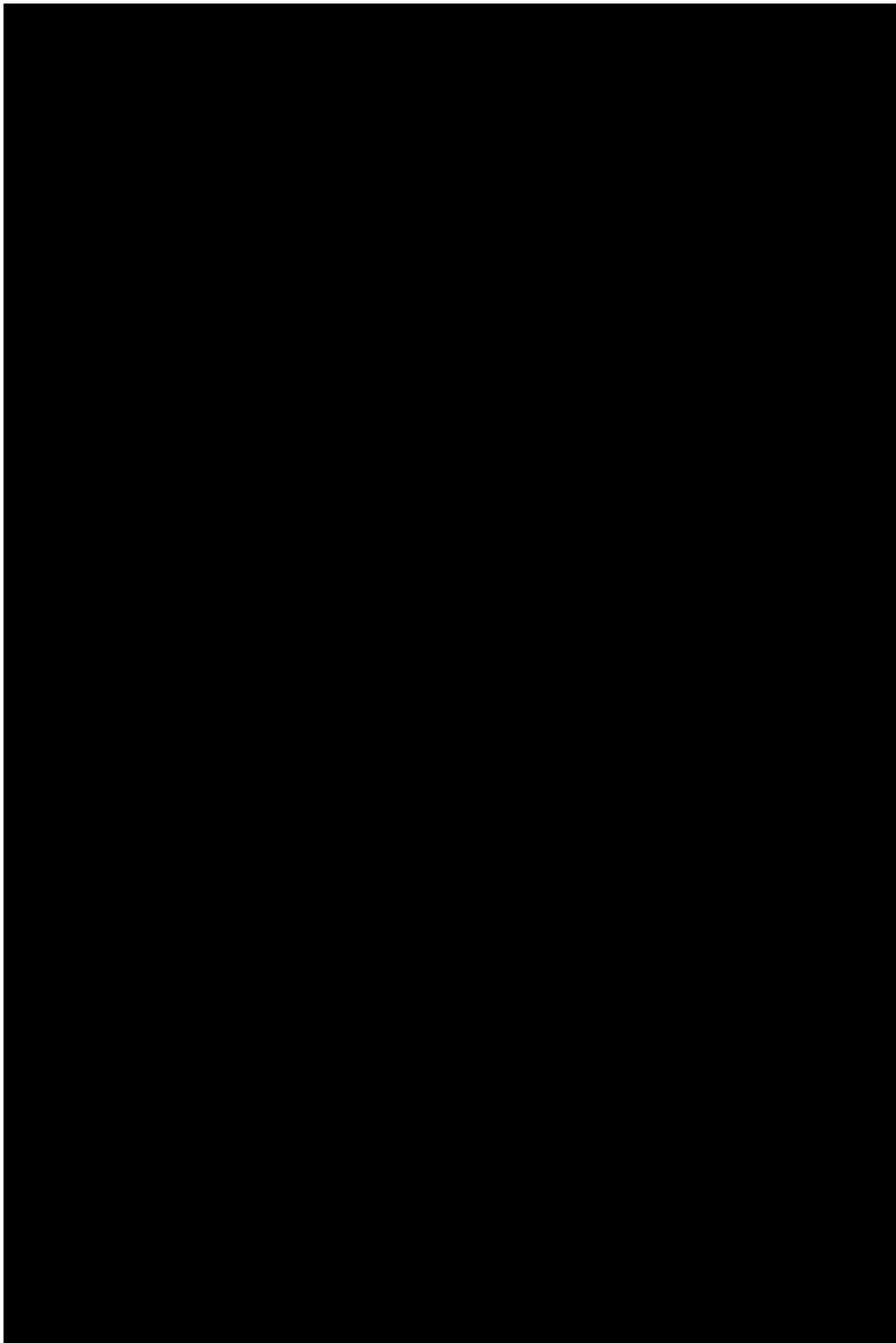
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a consistent and thorough record-keeping system is essential for identifying trends and making informed decisions.

Next, the document addresses the need for regular reconciliation. It explains that comparing the company's internal records with bank statements and other external sources helps to catch errors and discrepancies early on. This process is crucial for maintaining the accuracy of the financial statements and preventing any potential issues from escalating.

The document also highlights the significance of budgeting and forecasting. By setting a budget and regularly comparing actual performance against it, management can gain valuable insights into the company's financial health. Forecasting allows for proactive planning and the identification of potential risks and opportunities ahead of time.

Finally, the document stresses the importance of transparency and communication. It encourages open dialogue between all levels of the organization regarding financial matters. This ensures that everyone is on the same page and that any concerns or questions are addressed promptly. Clear communication is key to building trust and ensuring the success of the business.

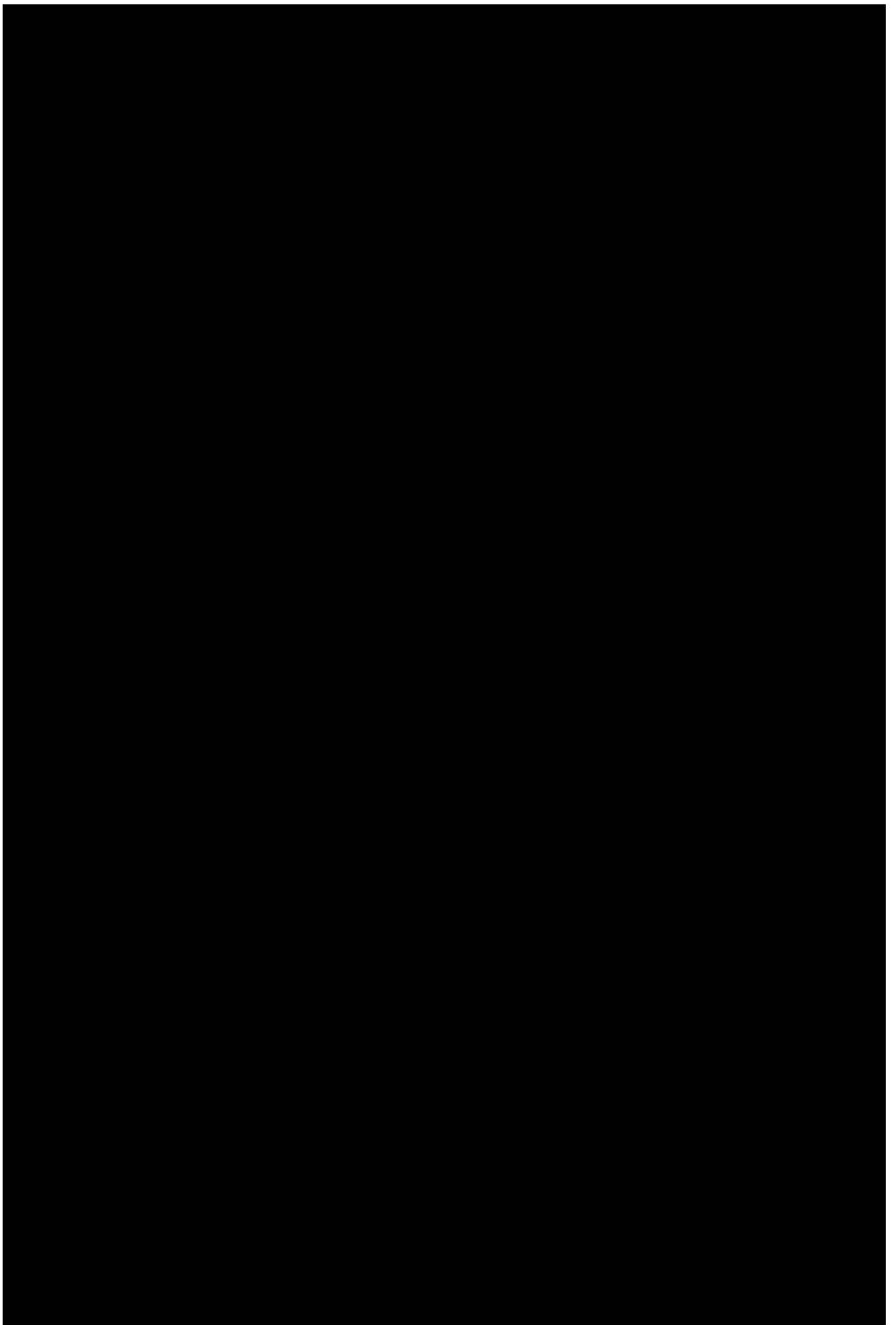


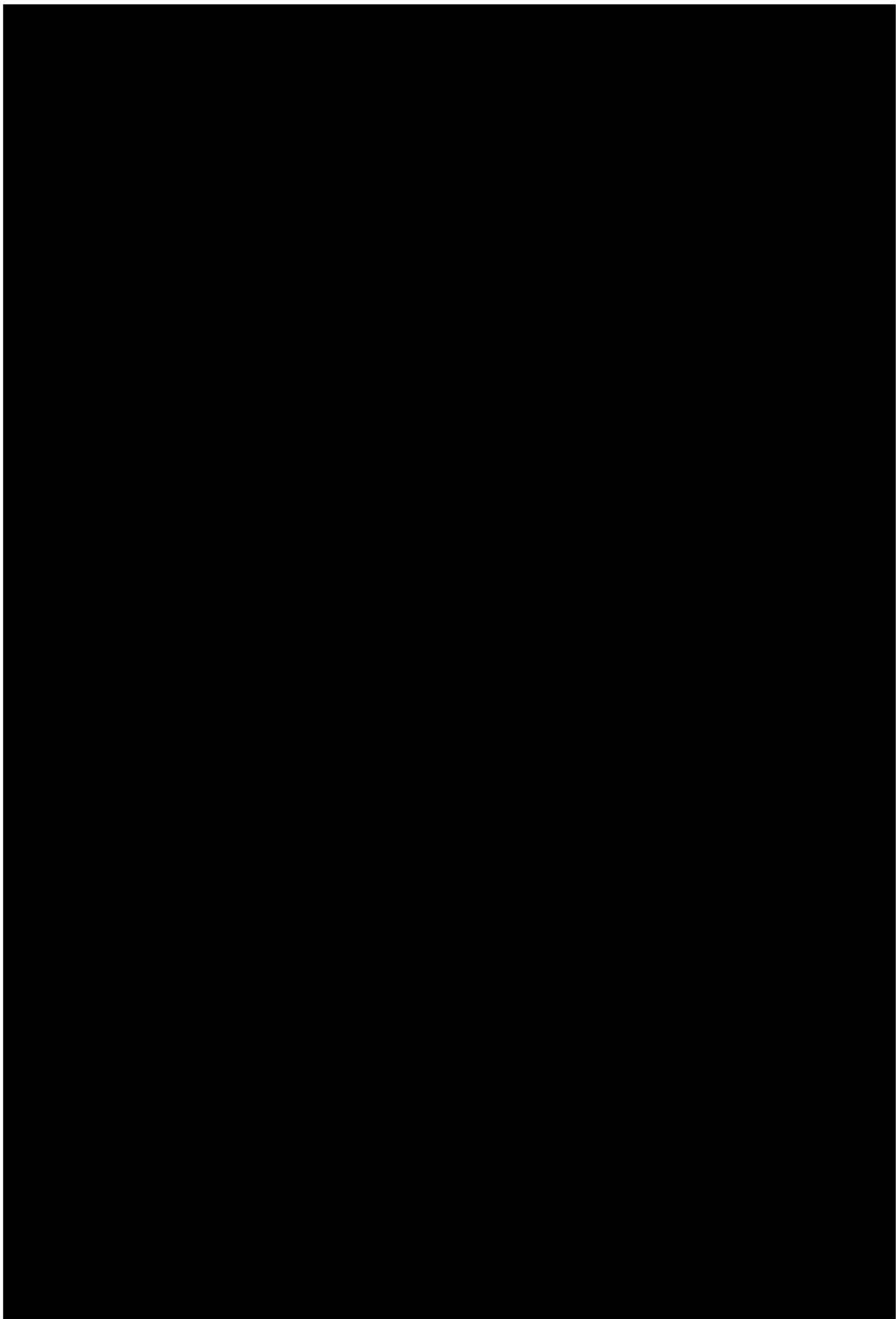


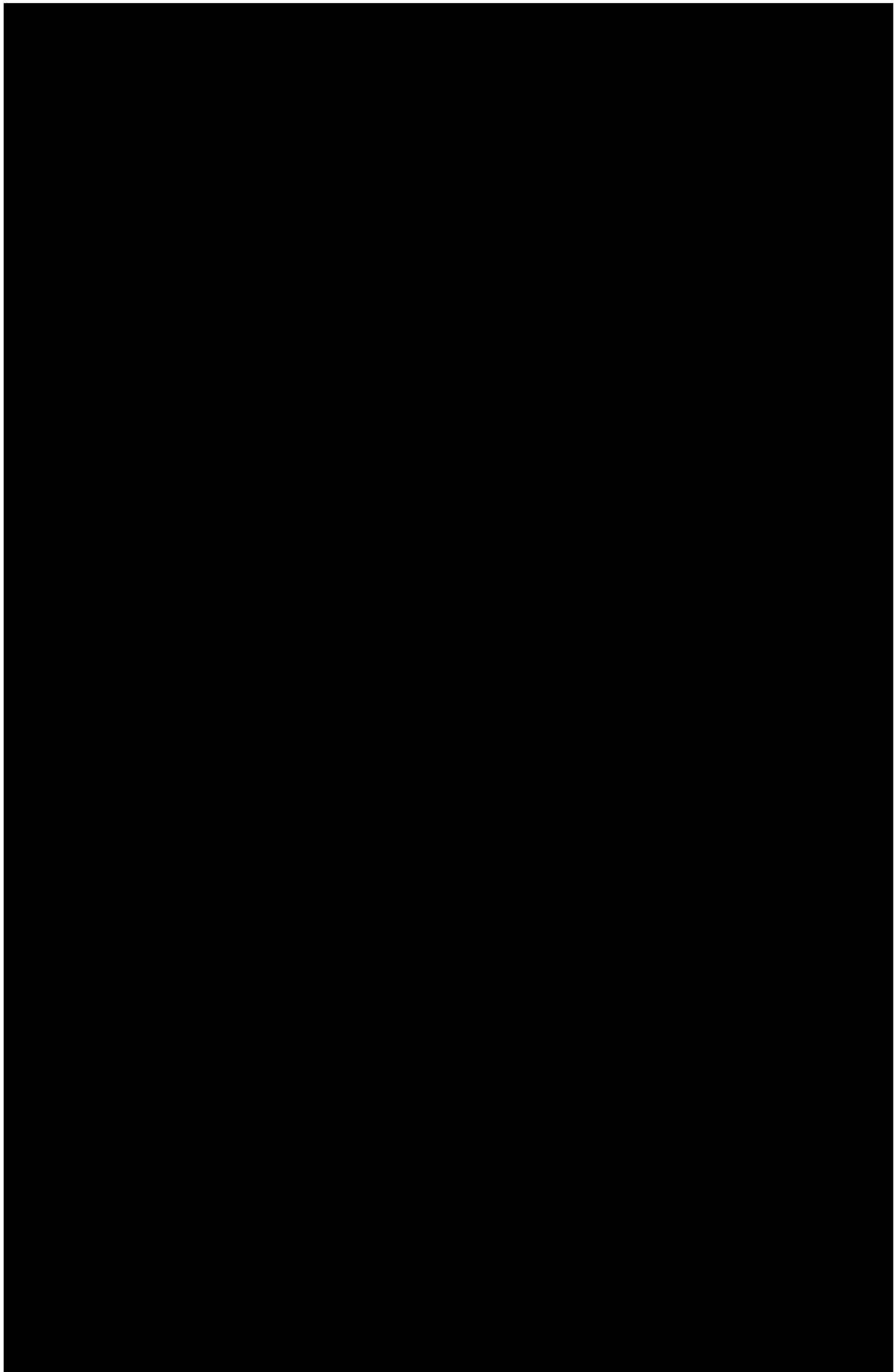
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These calculations are essential for understanding the company's financial performance and identifying areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of the reasons for any variances.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to the creation of the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the future, emphasizing the need for continued monitoring and reporting of financial performance.



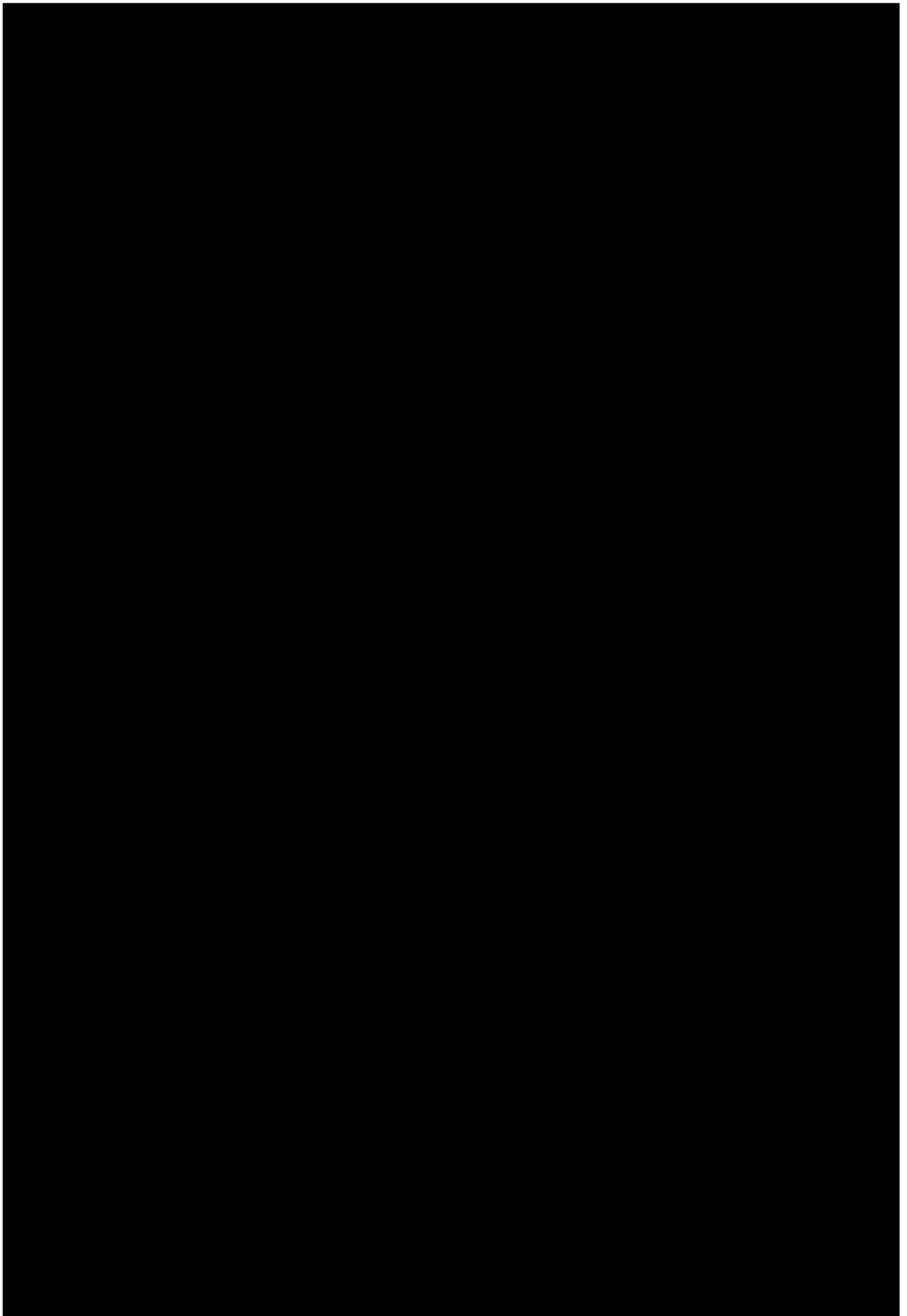


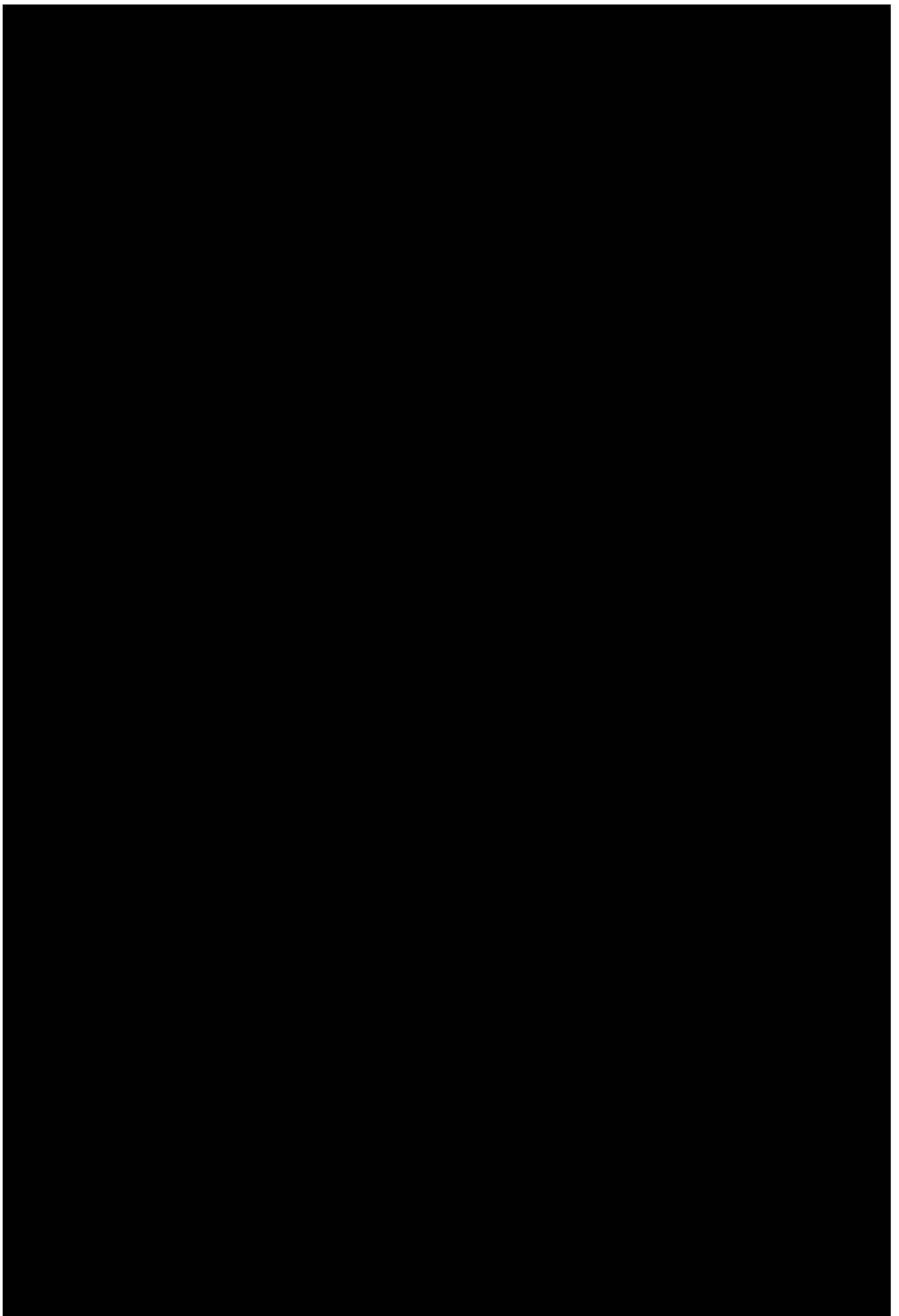


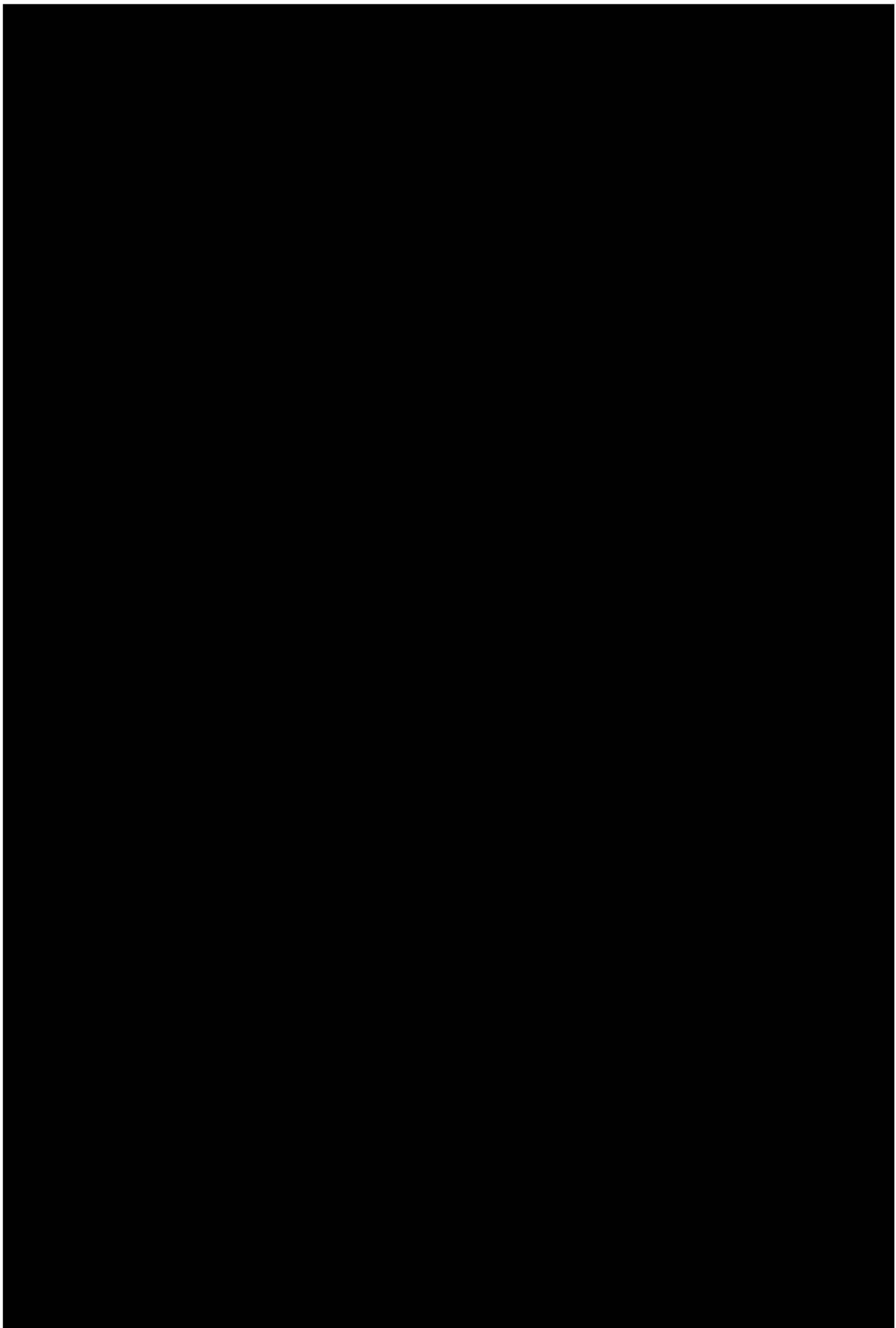
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities. The document provides a detailed list of items that should be tracked, such as dates, amounts, and descriptions of transactions. It also outlines the proper format for recording these entries, ensuring that they are clear, concise, and easy to read.

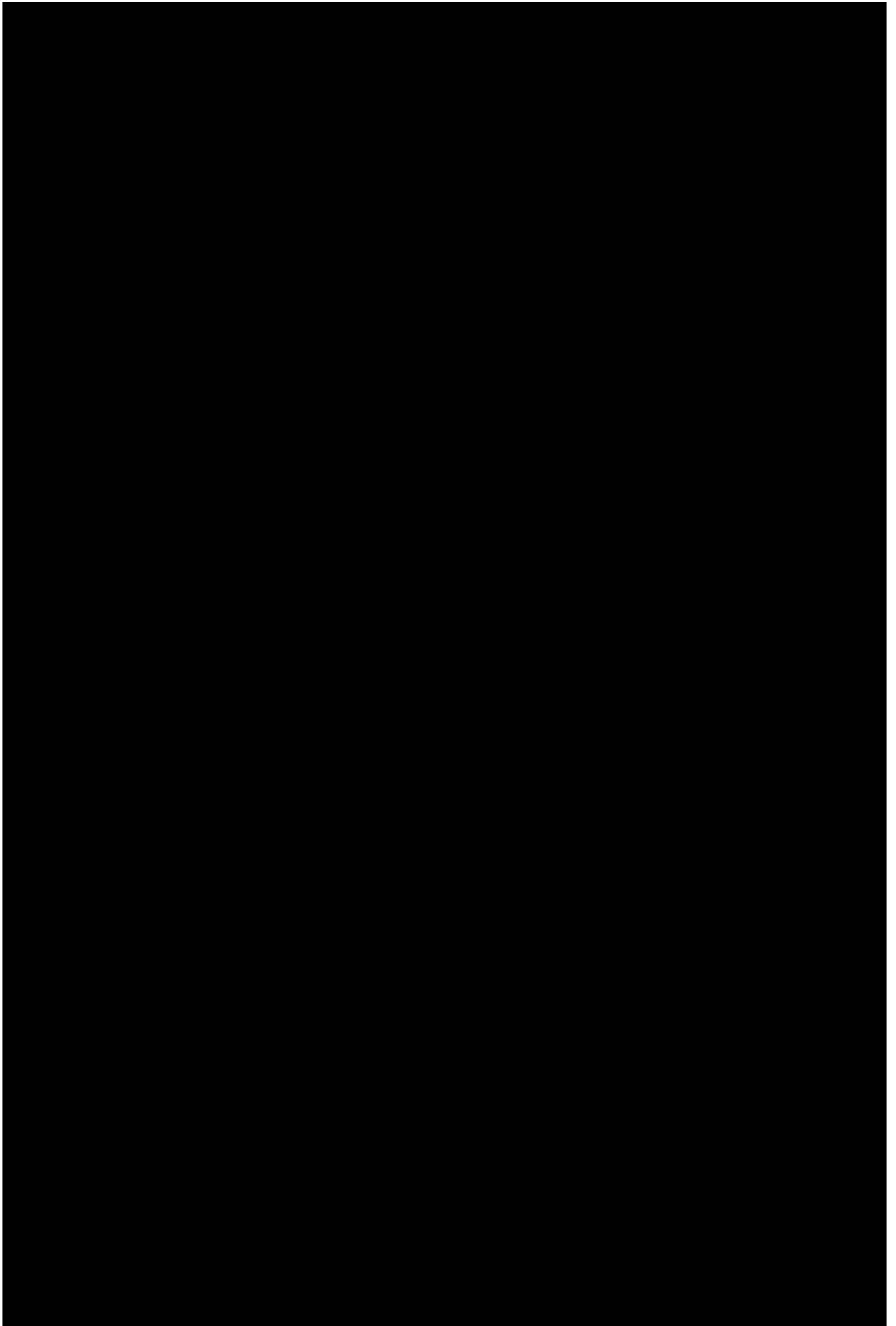
The second part of the document focuses on the process of reconciling the records. It explains how to compare the recorded transactions against bank statements and other external sources to identify any discrepancies. This process is crucial for detecting errors, such as double entries or missing transactions, and for ensuring that the records accurately reflect the actual financial situation. The document provides step-by-step instructions for performing a reconciliation, including how to identify and investigate any differences between the recorded and actual figures.

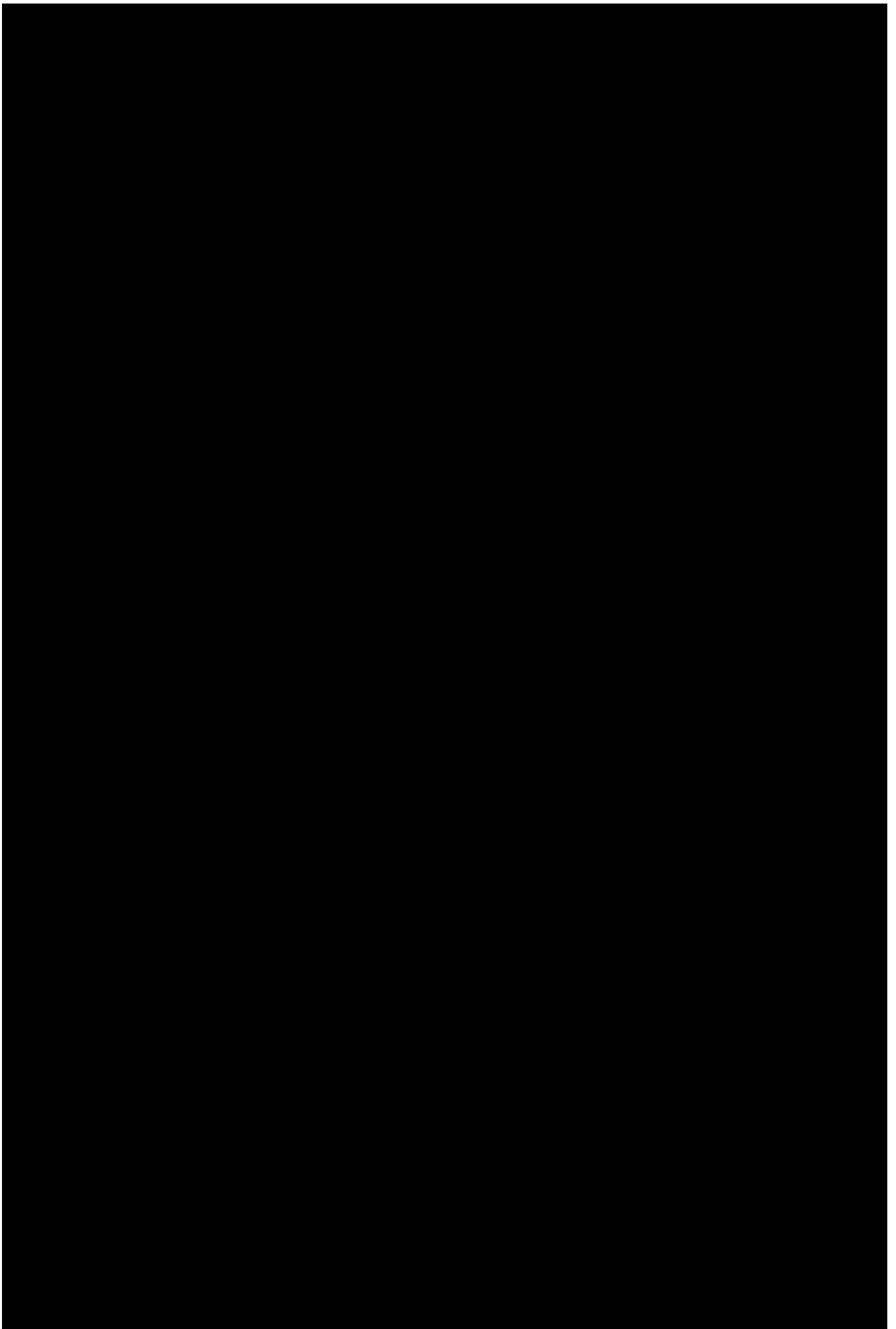
The final part of the document discusses the importance of regular reviews and audits. It emphasizes that records should be reviewed periodically to ensure their accuracy and to identify any trends or patterns in the data. This includes not only a review of the records themselves but also a review of the overall financial performance. The document provides guidance on how to conduct a thorough audit, including how to select a qualified auditor and how to prepare for the audit process. It also discusses the importance of maintaining proper documentation and records for the audit, ensuring that all necessary information is readily available for review.

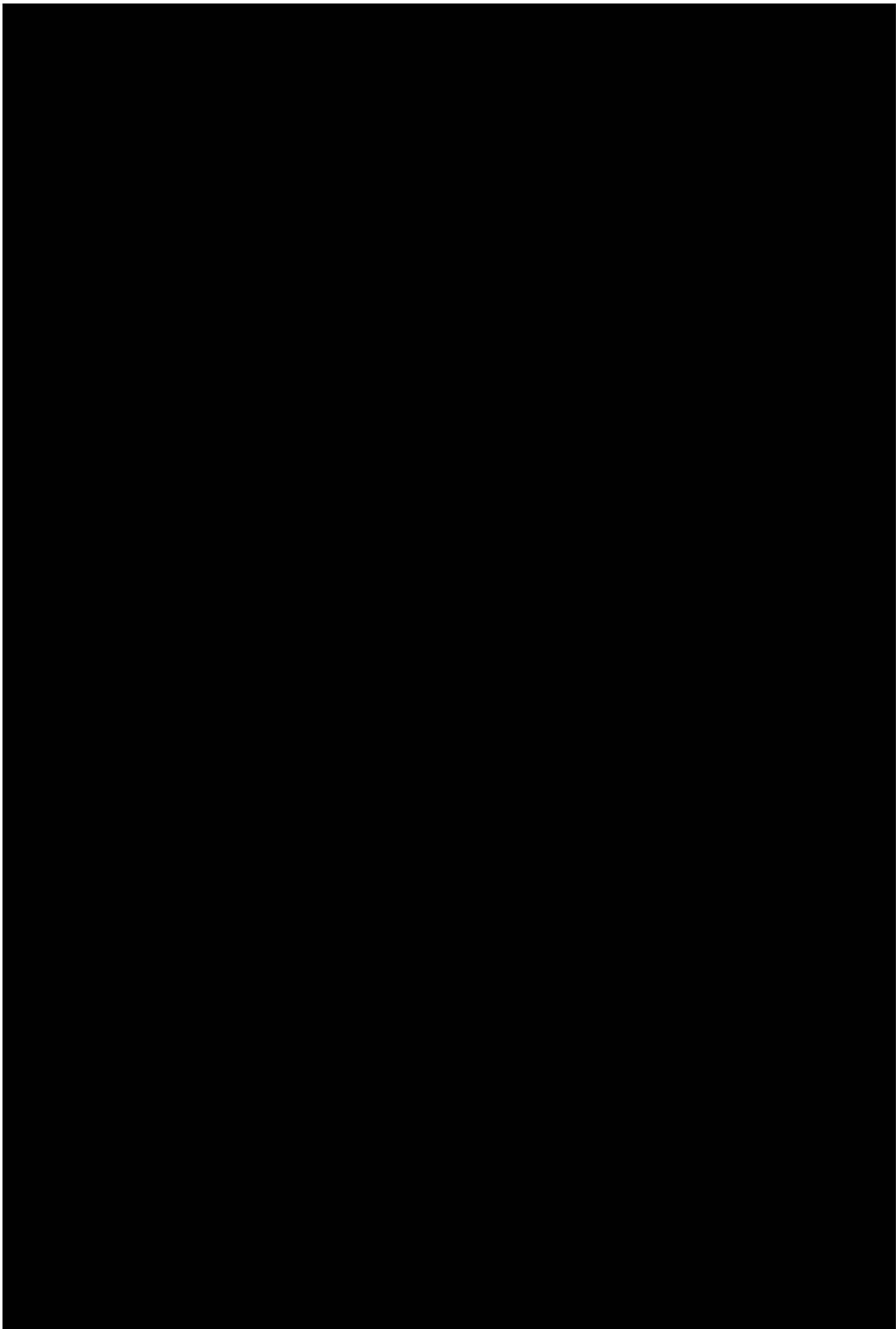


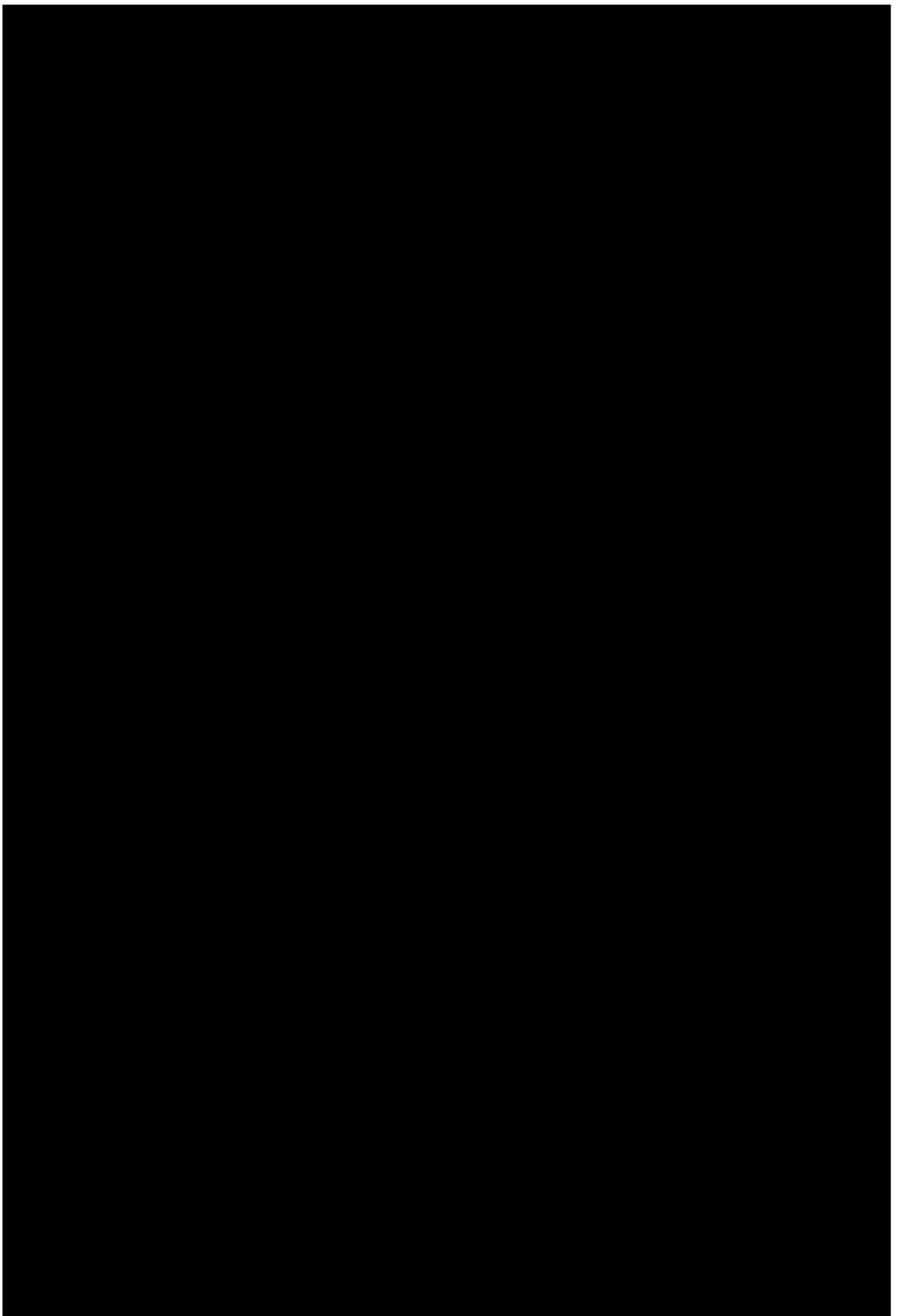


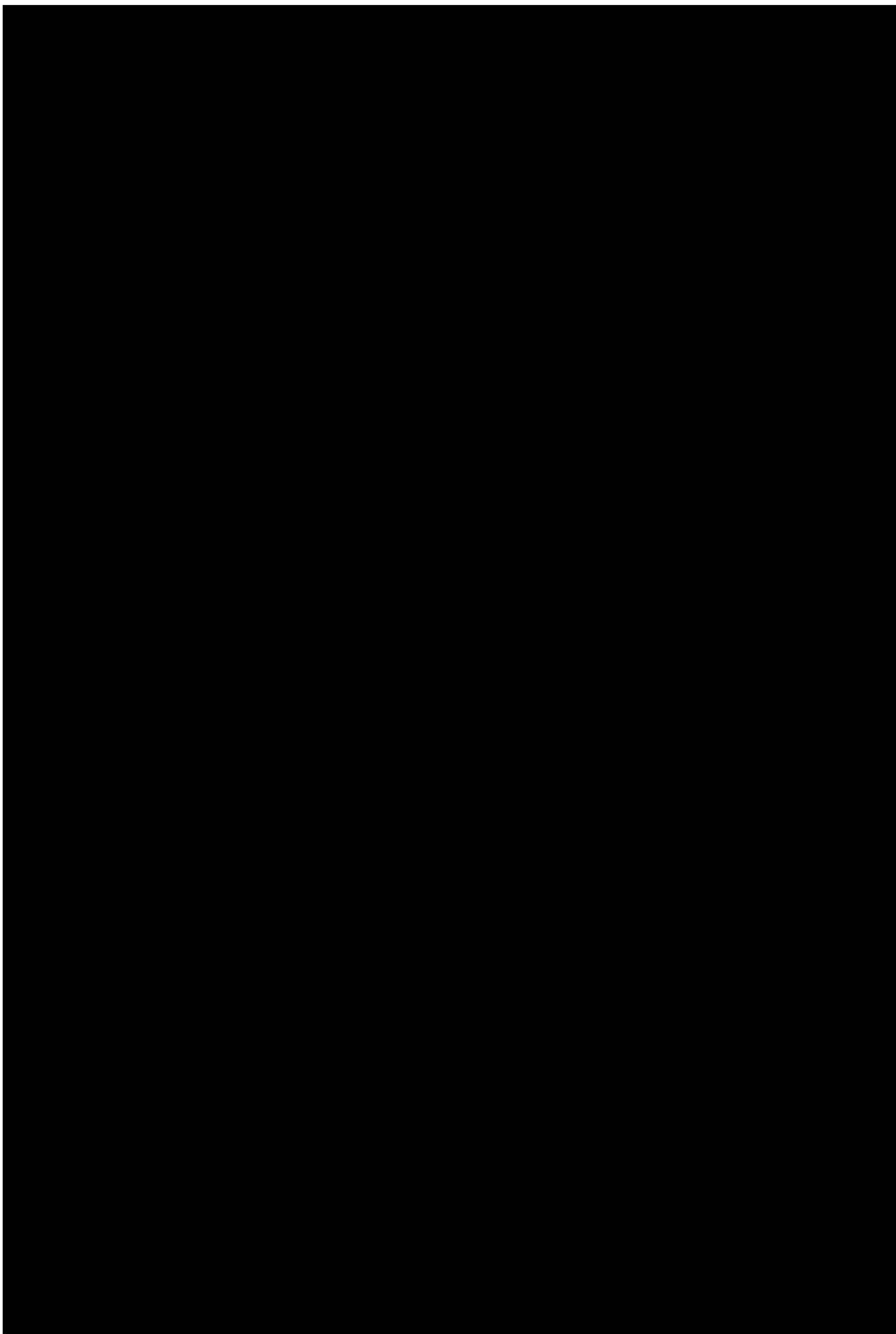












the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million, and the number of people aged 75 and over has increased from 4.5 million to 6.5 million (Office for National Statistics 2000). The number of people aged 85 and over has increased from 1.5 million to 2.5 million in the same period.

There is a growing awareness of the need to address the needs of the elderly population, and the need to ensure that they are able to live independently in their own homes for as long as possible. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

One of the key challenges facing the elderly population is the need to ensure that they are able to access the services and support that they need. This is particularly true for those who are living in their own homes, as they may not have the resources or the skills to access the services and support that they need. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

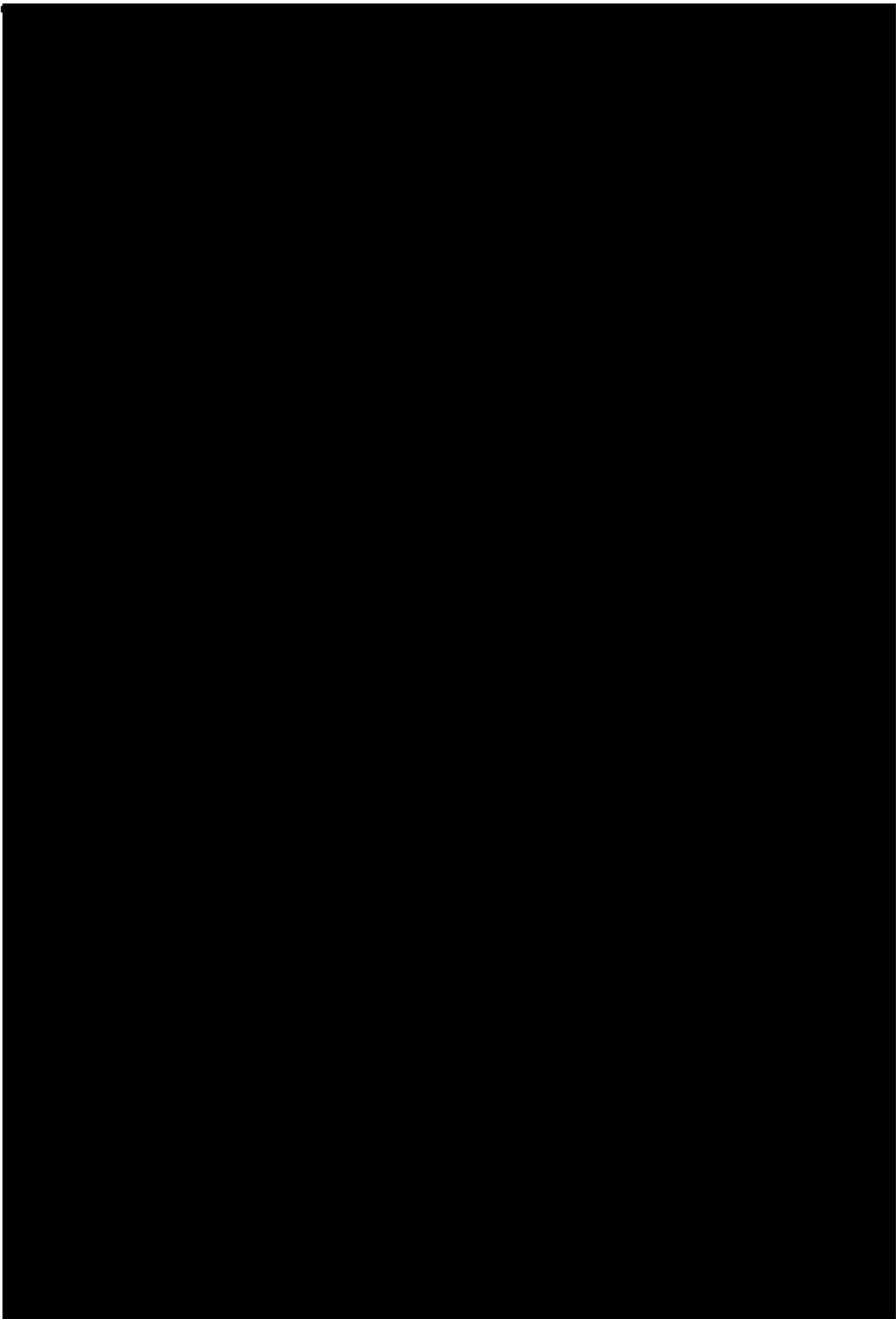
Another key challenge facing the elderly population is the need to ensure that they are able to live independently in their own homes for as long as possible. This is particularly true for those who are living in their own homes, as they may not have the resources or the skills to live independently. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

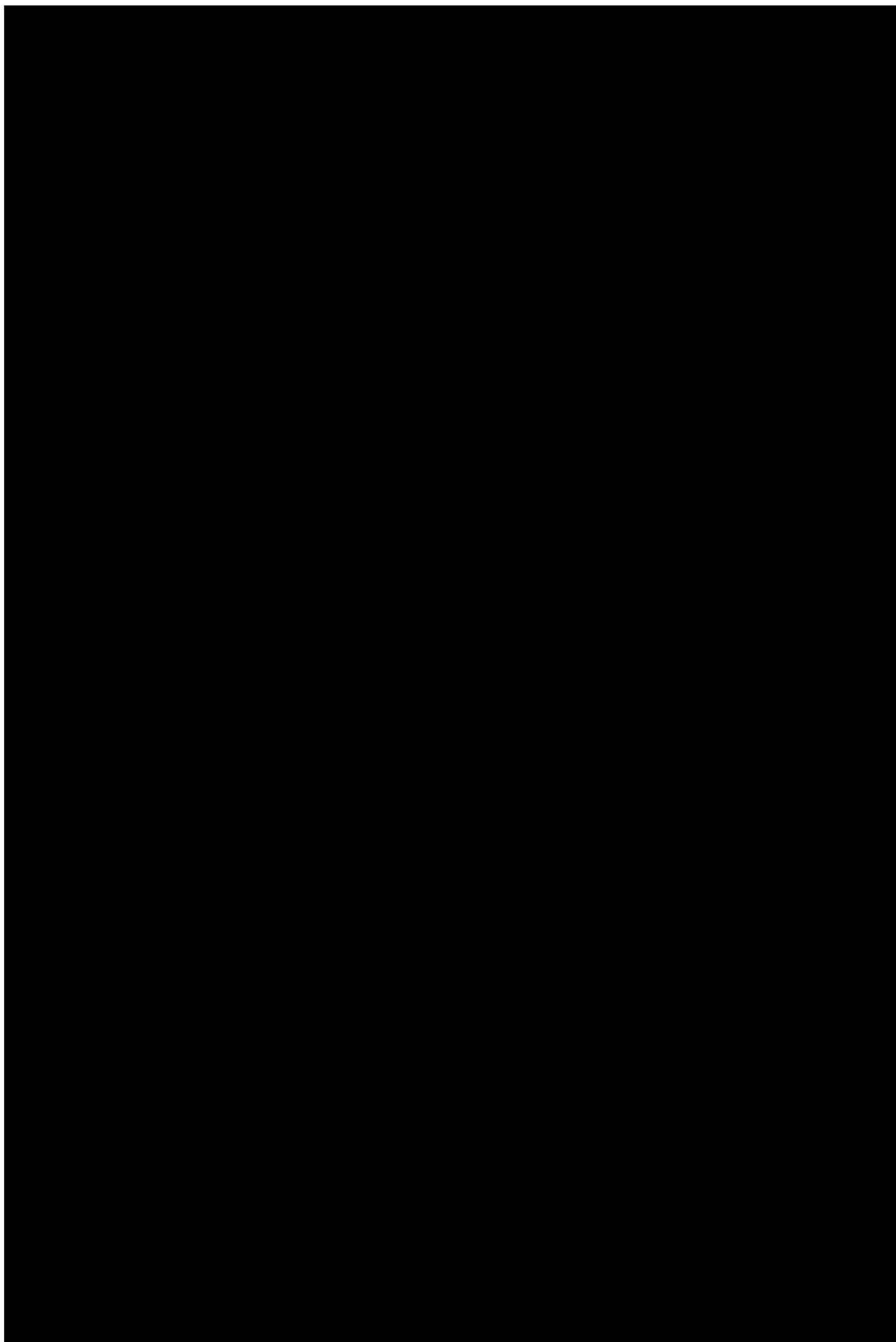
The need to ensure that the elderly population is able to live independently in their own homes for as long as possible is a key priority for the government. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

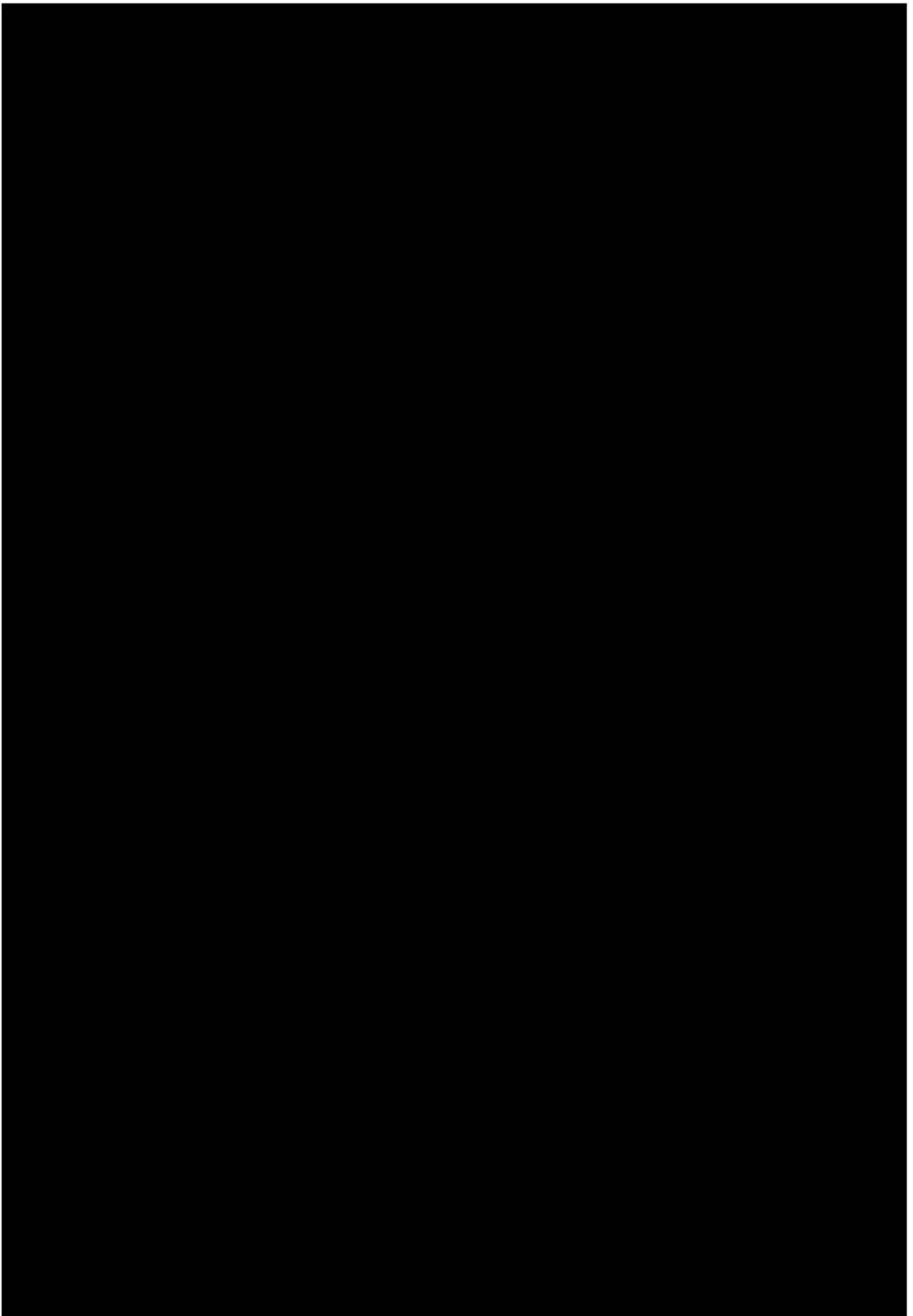
The need to ensure that the elderly population is able to live independently in their own homes for as long as possible is a key priority for the government. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

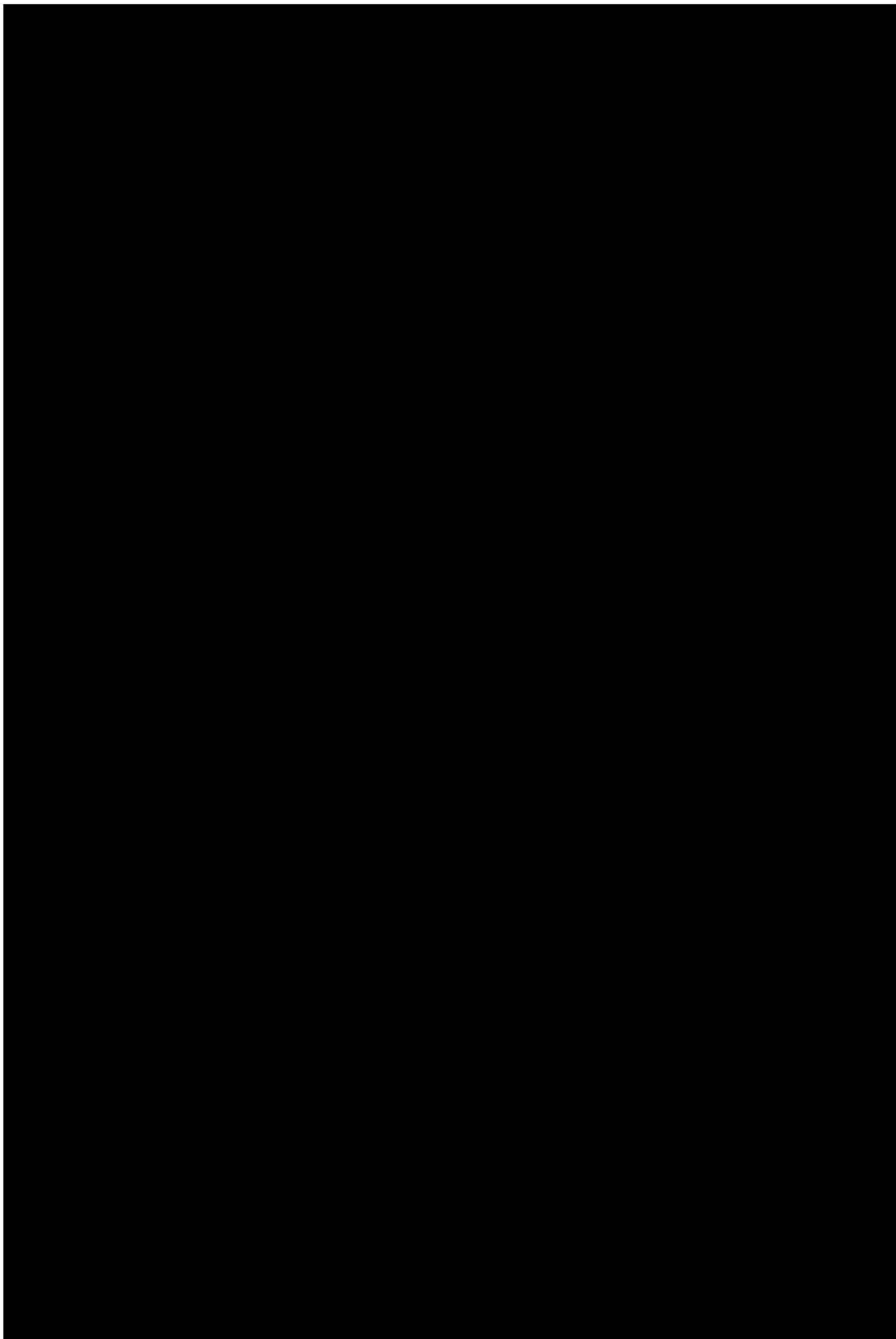
The need to ensure that the elderly population is able to live independently in their own homes for as long as possible is a key priority for the government. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

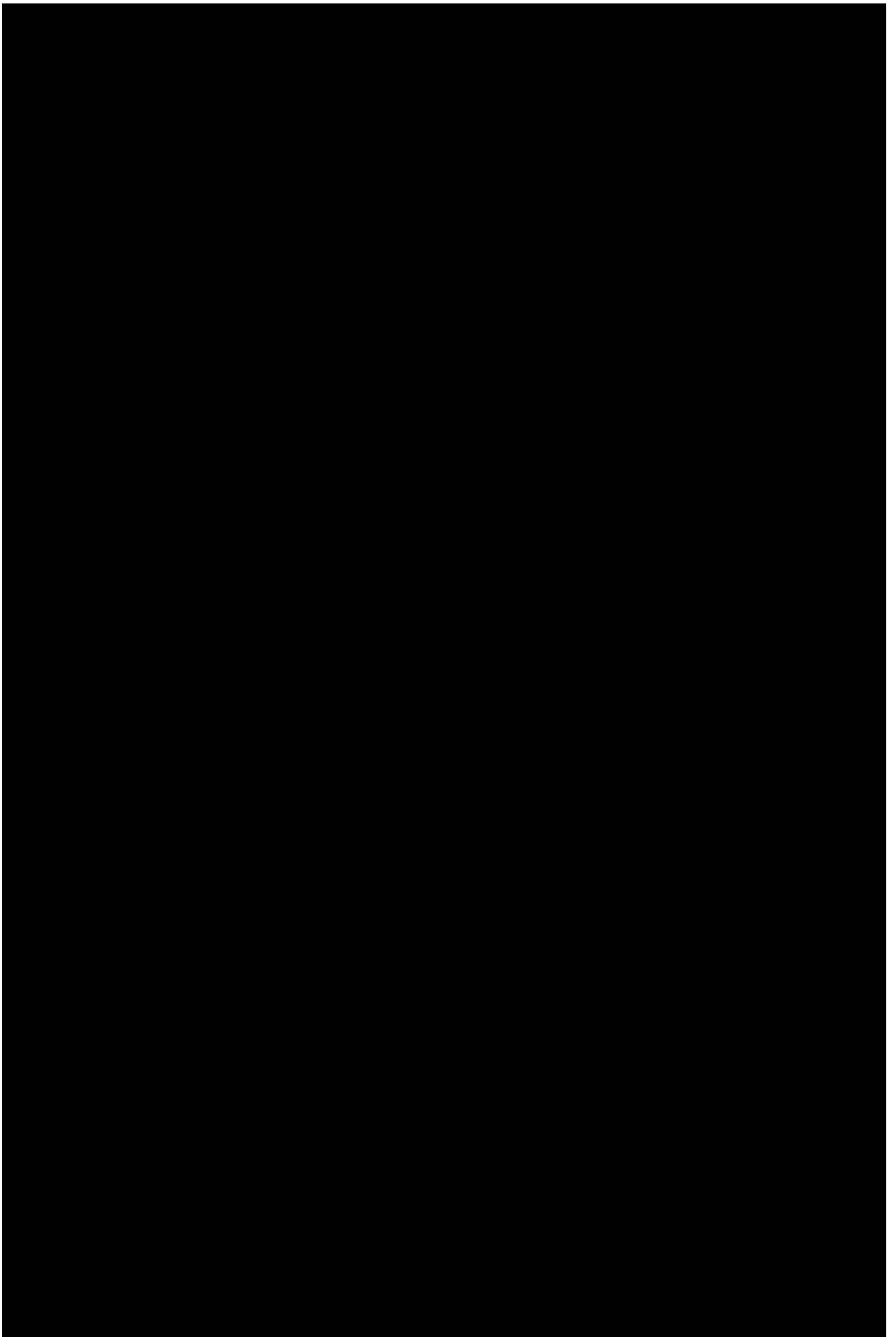
The need to ensure that the elderly population is able to live independently in their own homes for as long as possible is a key priority for the government. This has led to a number of initiatives, including the development of home care services, and the establishment of local authority housing departments. The aim of these initiatives is to ensure that the elderly population is able to live independently in their own homes for as long as possible, and to ensure that they are able to access the services and support that they need.

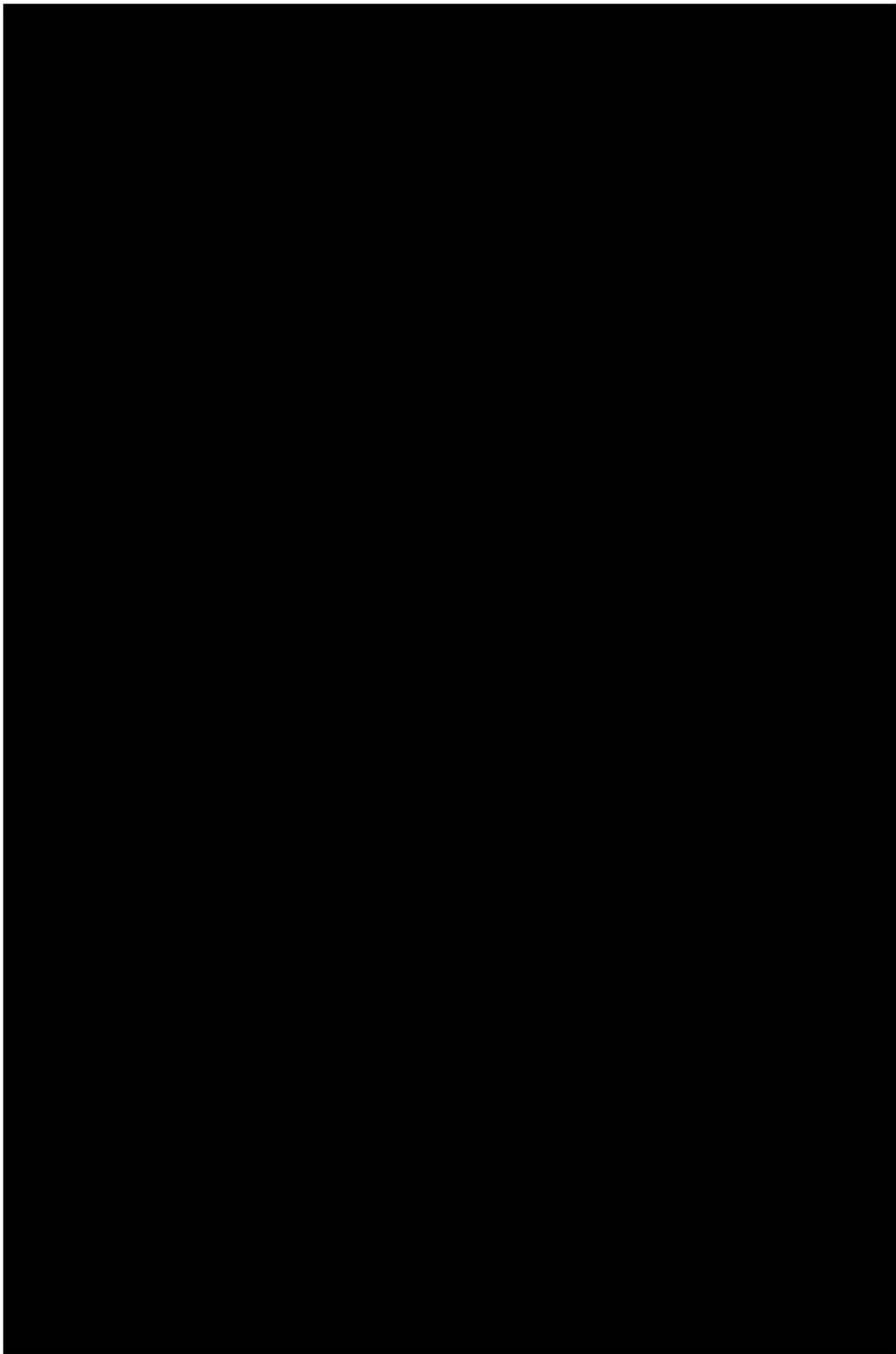


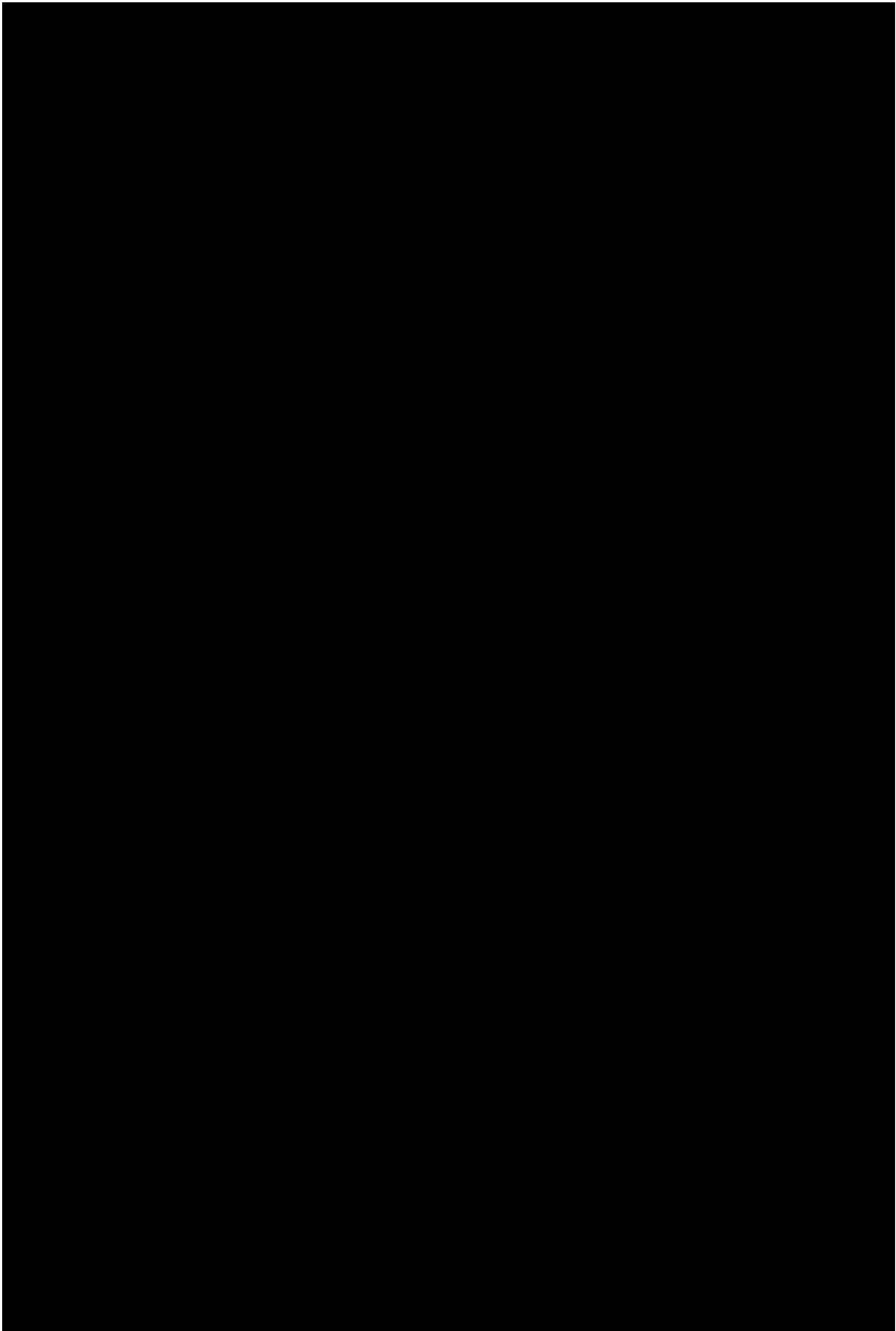


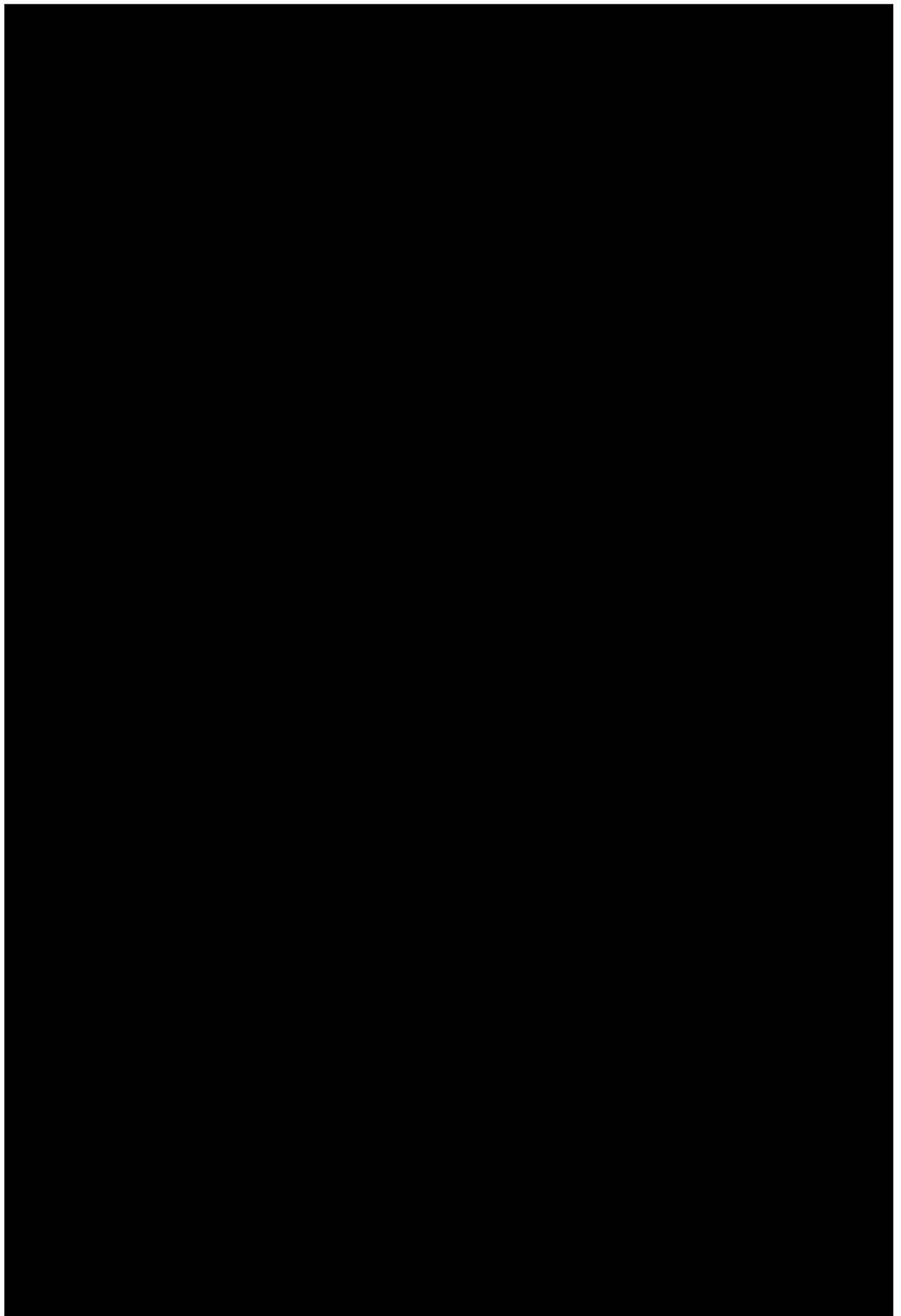












...the first of these is the fact that the ...

...the second of these is the fact that the ...

...the third of these is the fact that the ...

...the fourth of these is the fact that the ...

...the fifth of these is the fact that the ...

...the sixth of these is the fact that the ...

...the seventh of these is the fact that the ...

...the eighth of these is the fact that the ...

...the ninth of these is the fact that the ...

...the tenth of these is the fact that the ...

...the eleventh of these is the fact that the ...

...the twelfth of these is the fact that the ...

...the thirteenth of these is the fact that the ...

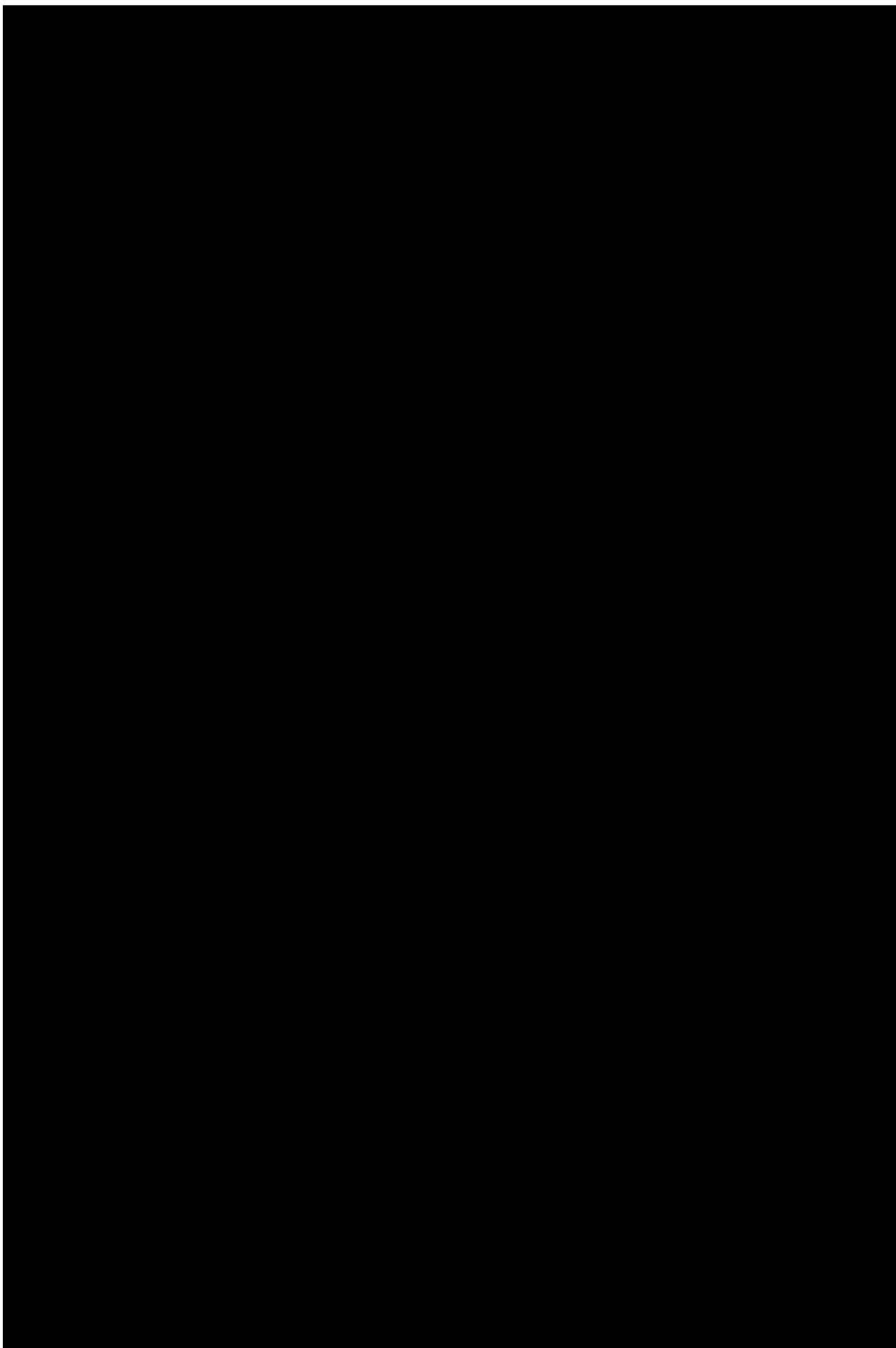
...the fourteenth of these is the fact that the ...

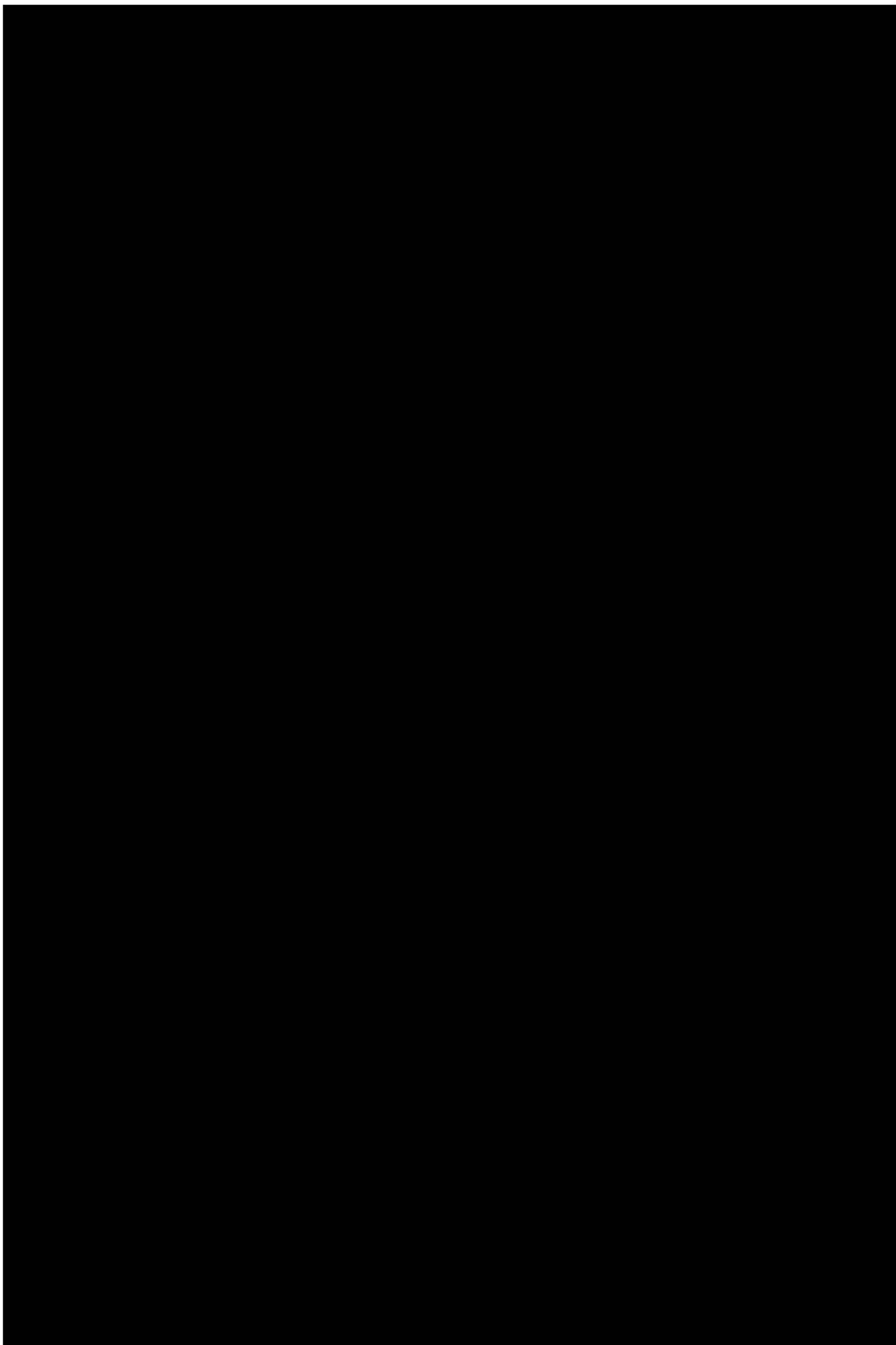
...the fifteenth of these is the fact that the ...

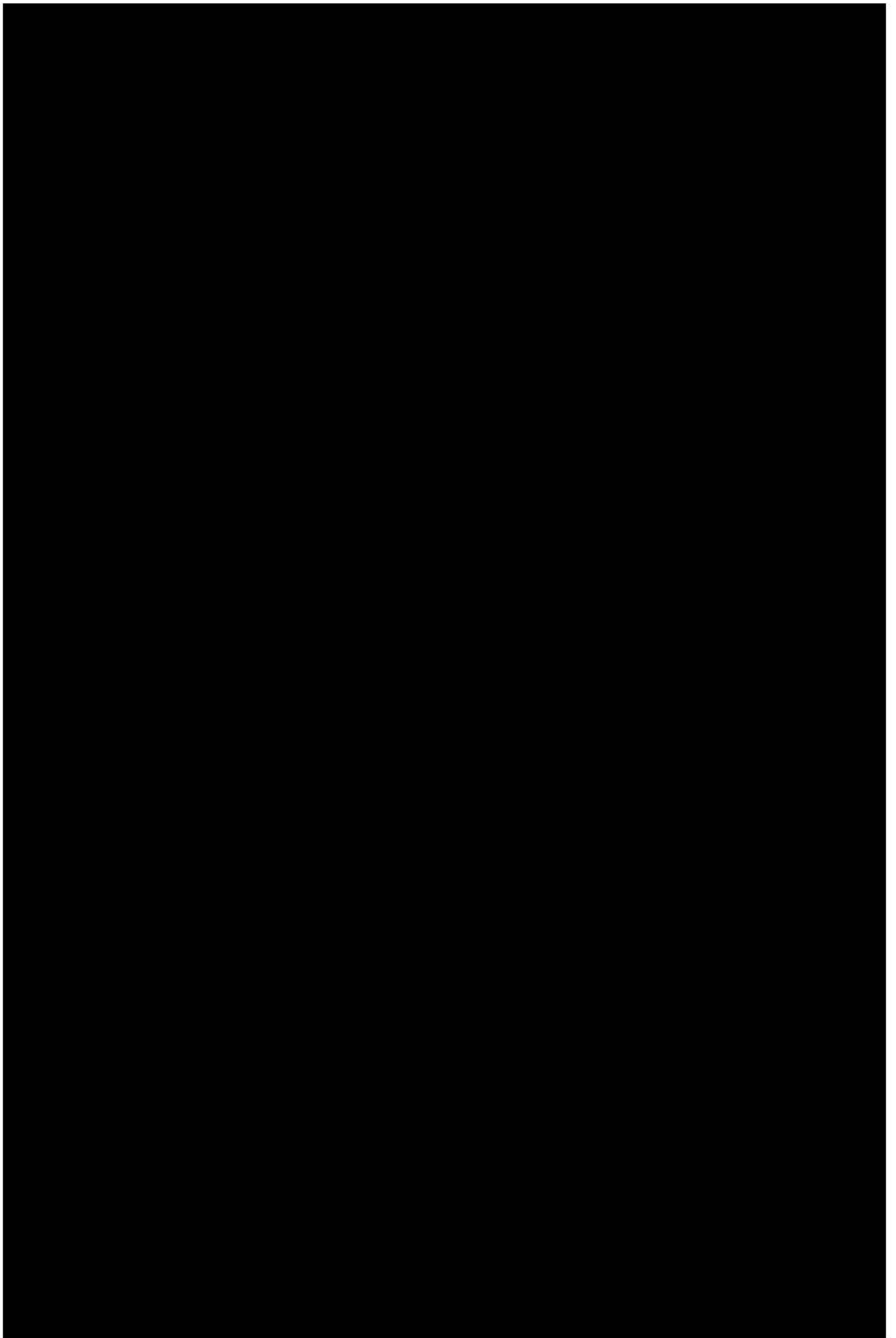
...the sixteenth of these is the fact that the ...

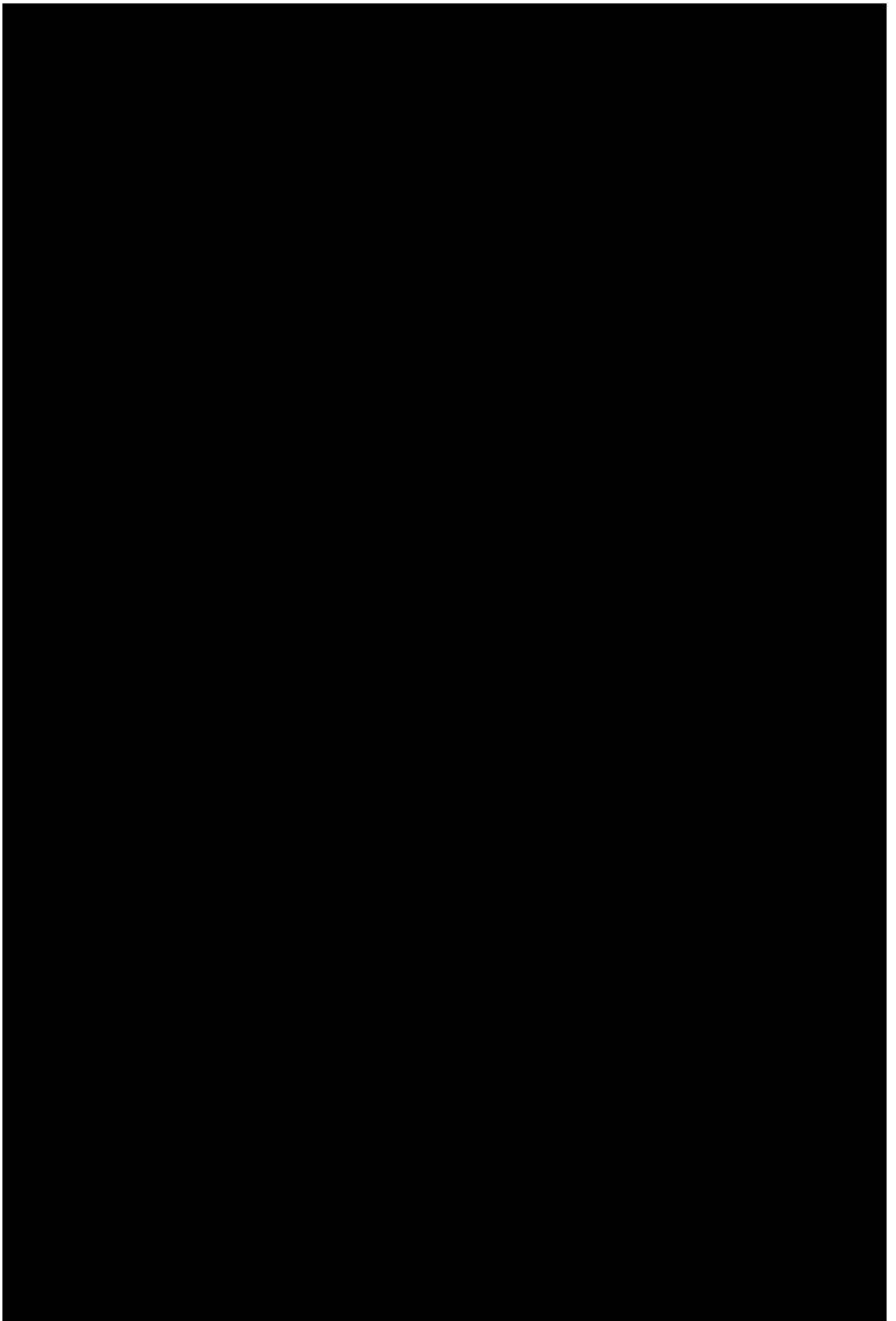
...the seventeenth of these is the fact that the ...

...the eighteenth of these is the fact that the ...

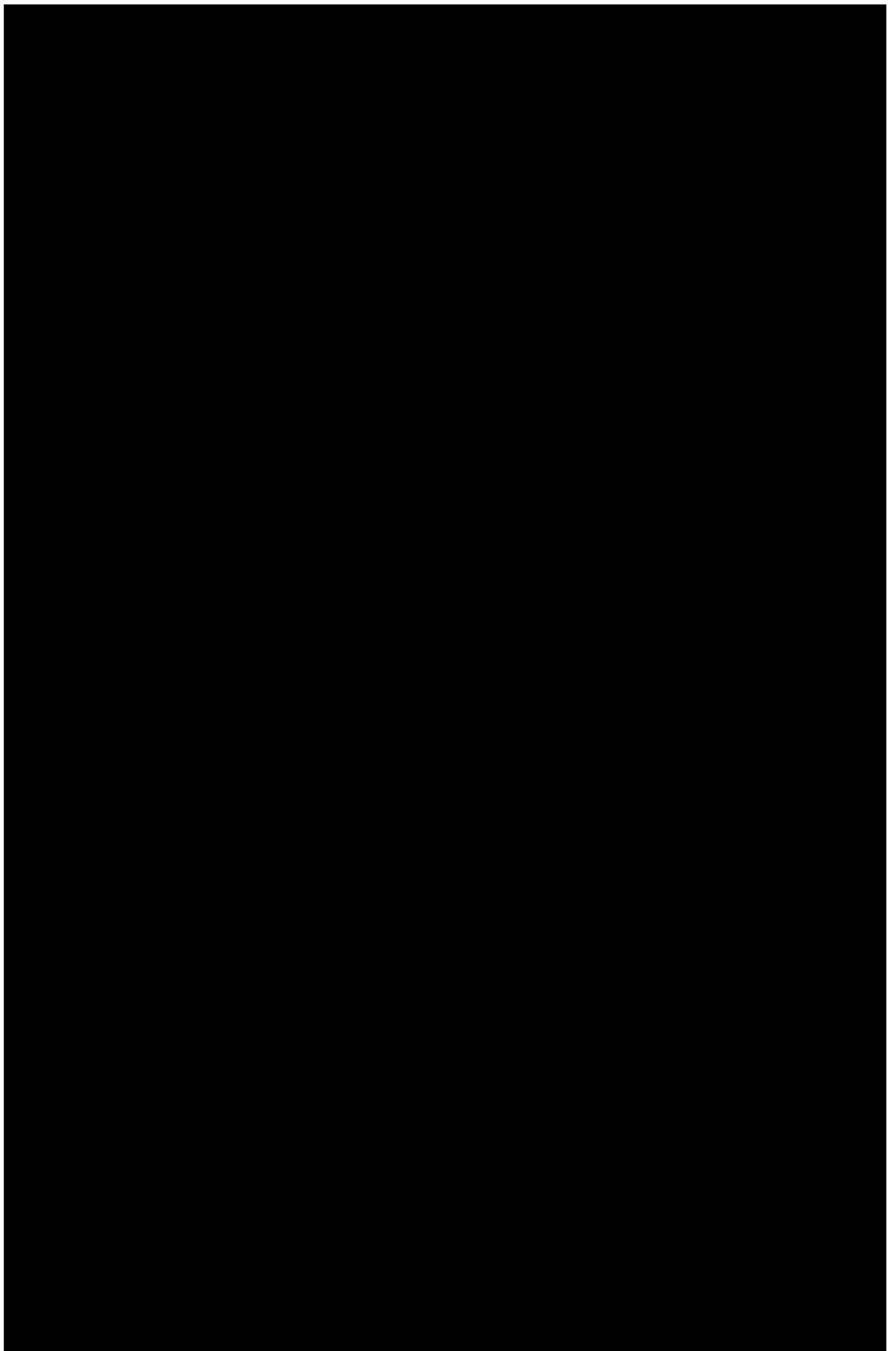


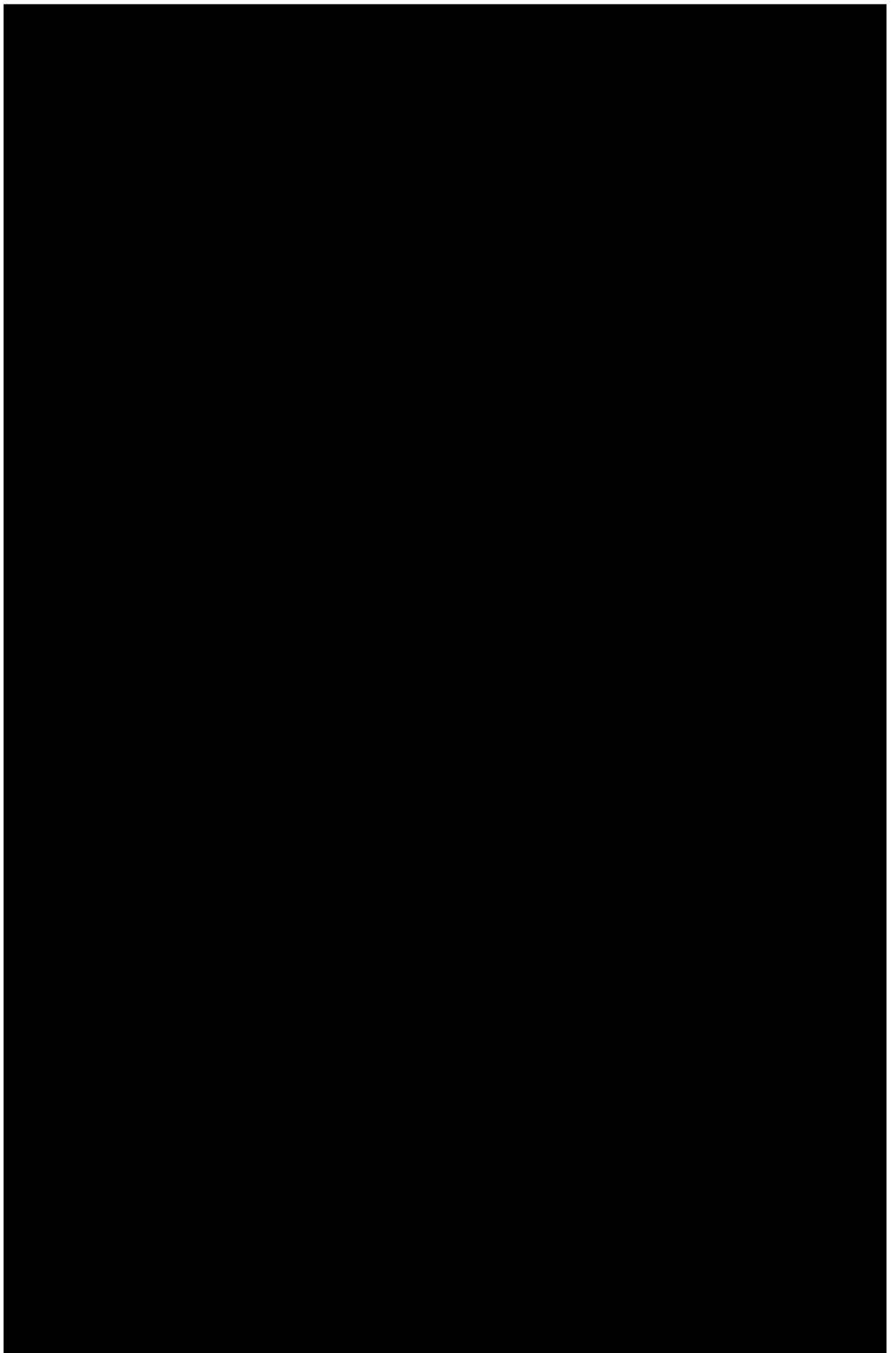


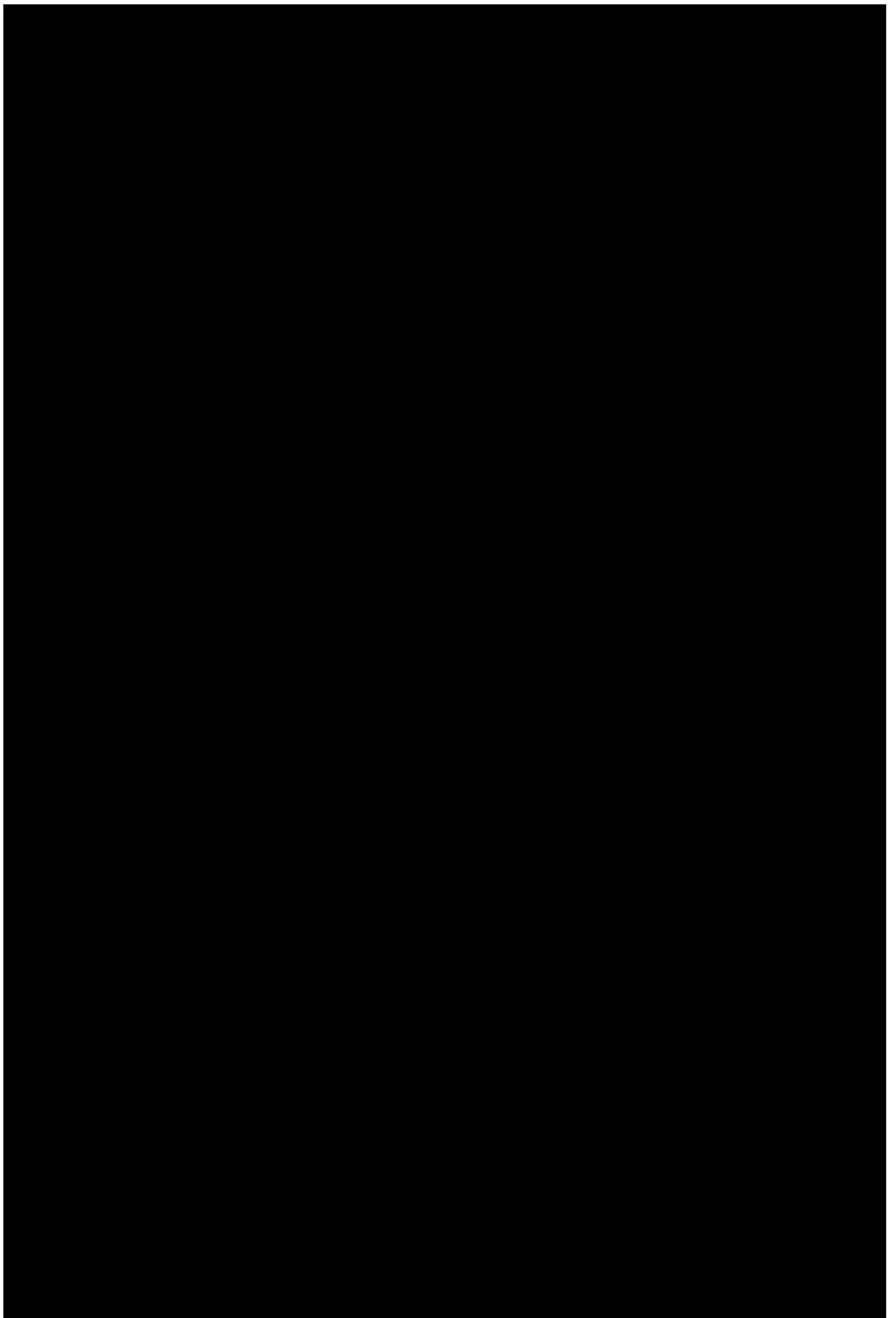


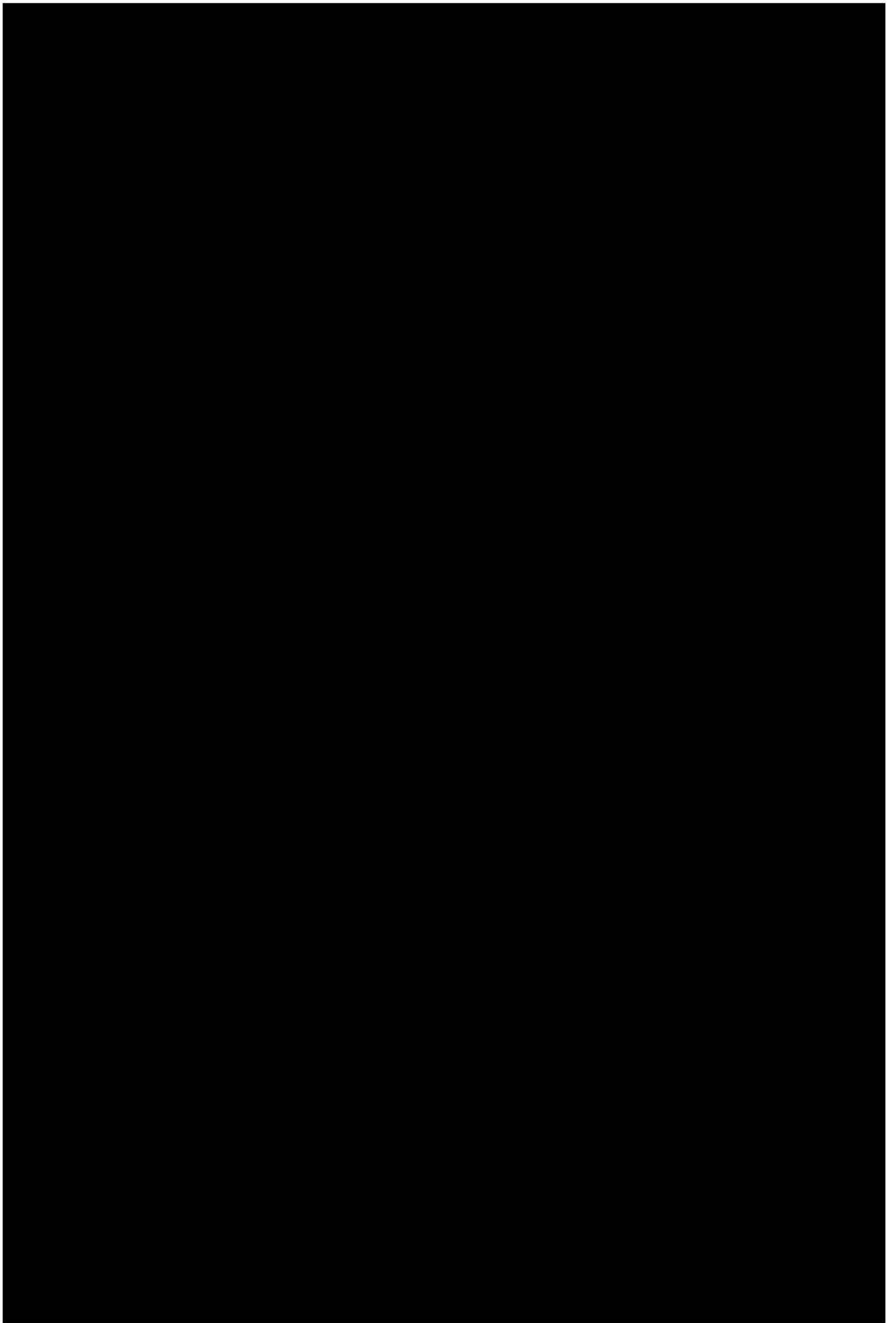


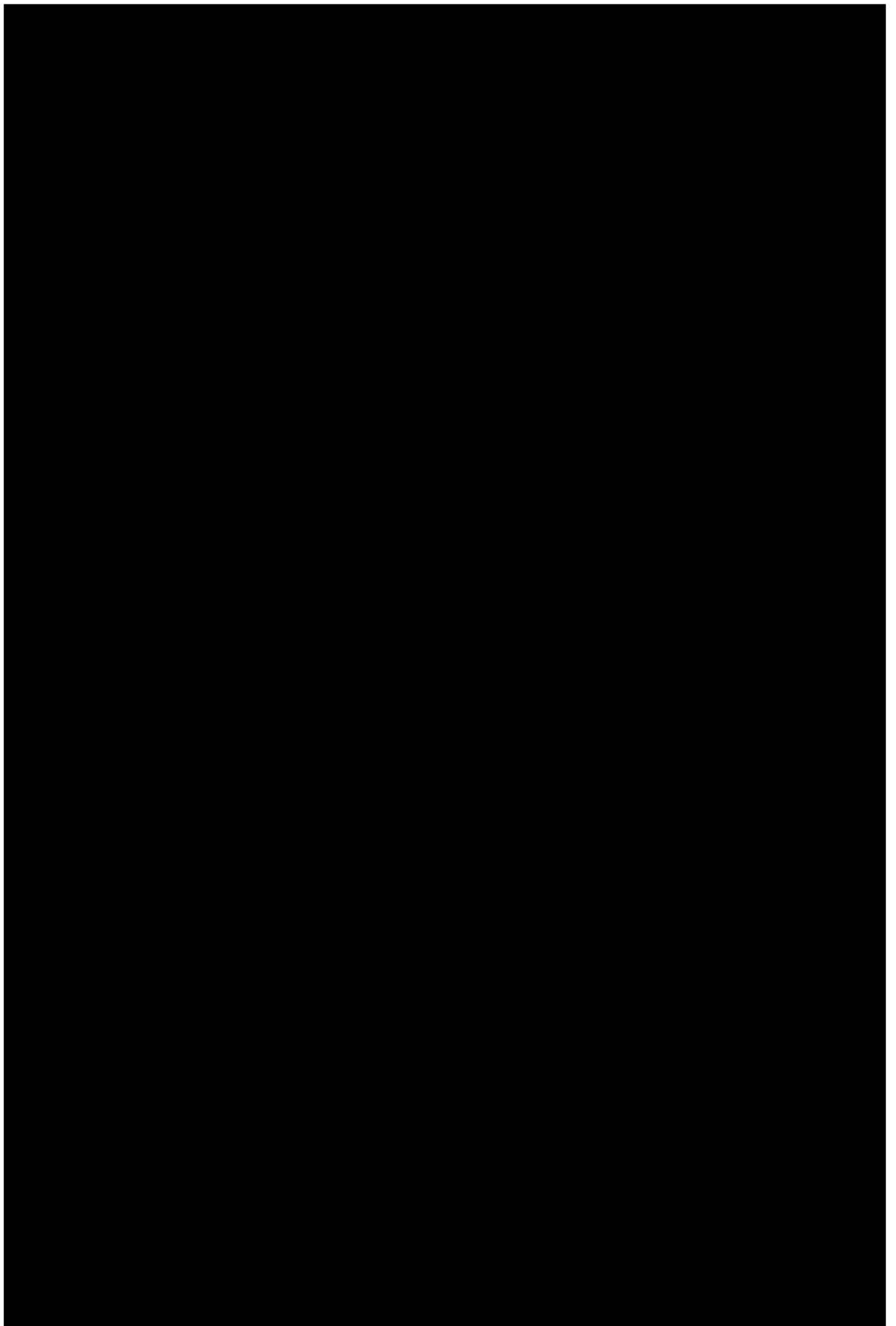


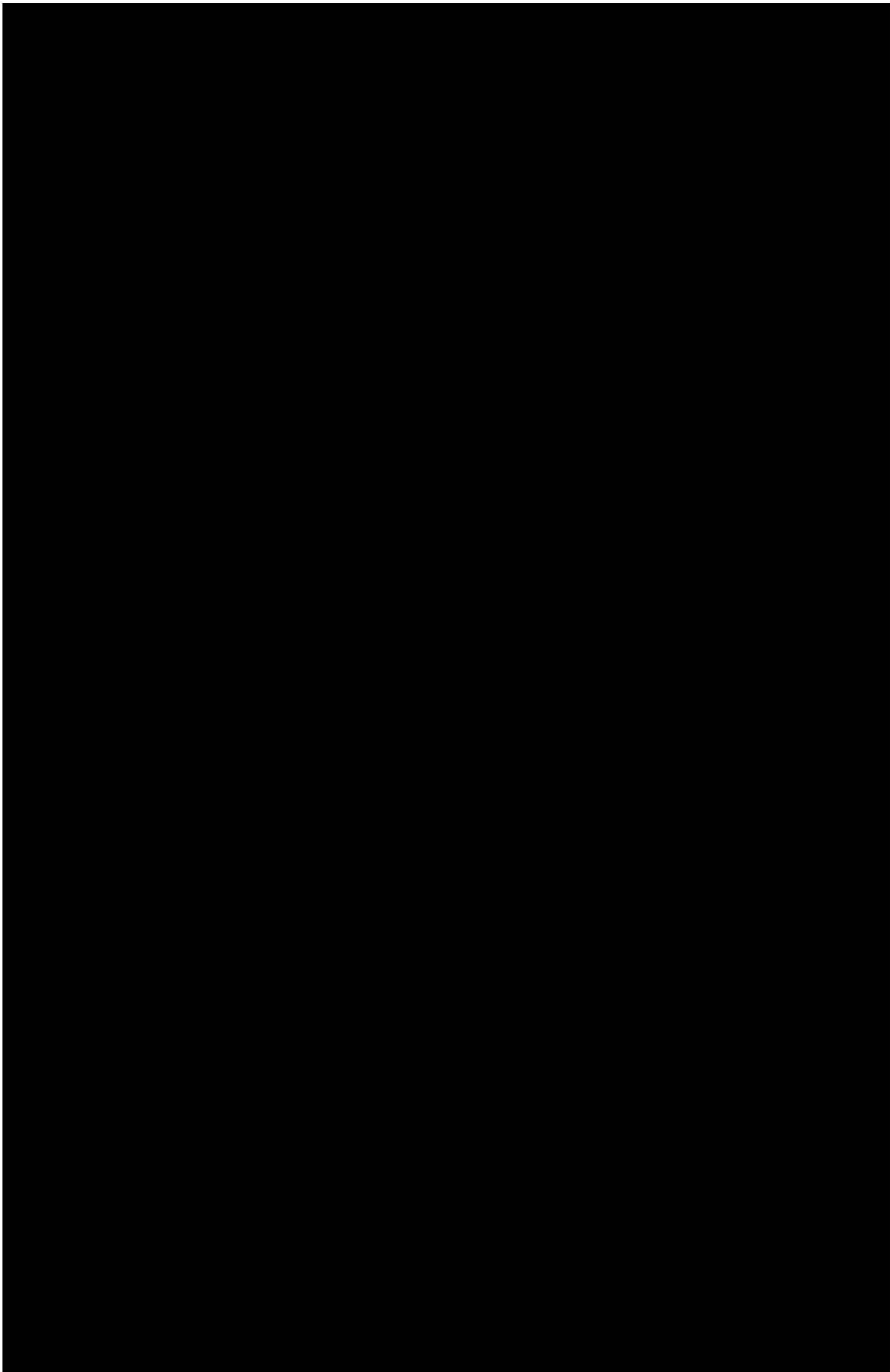


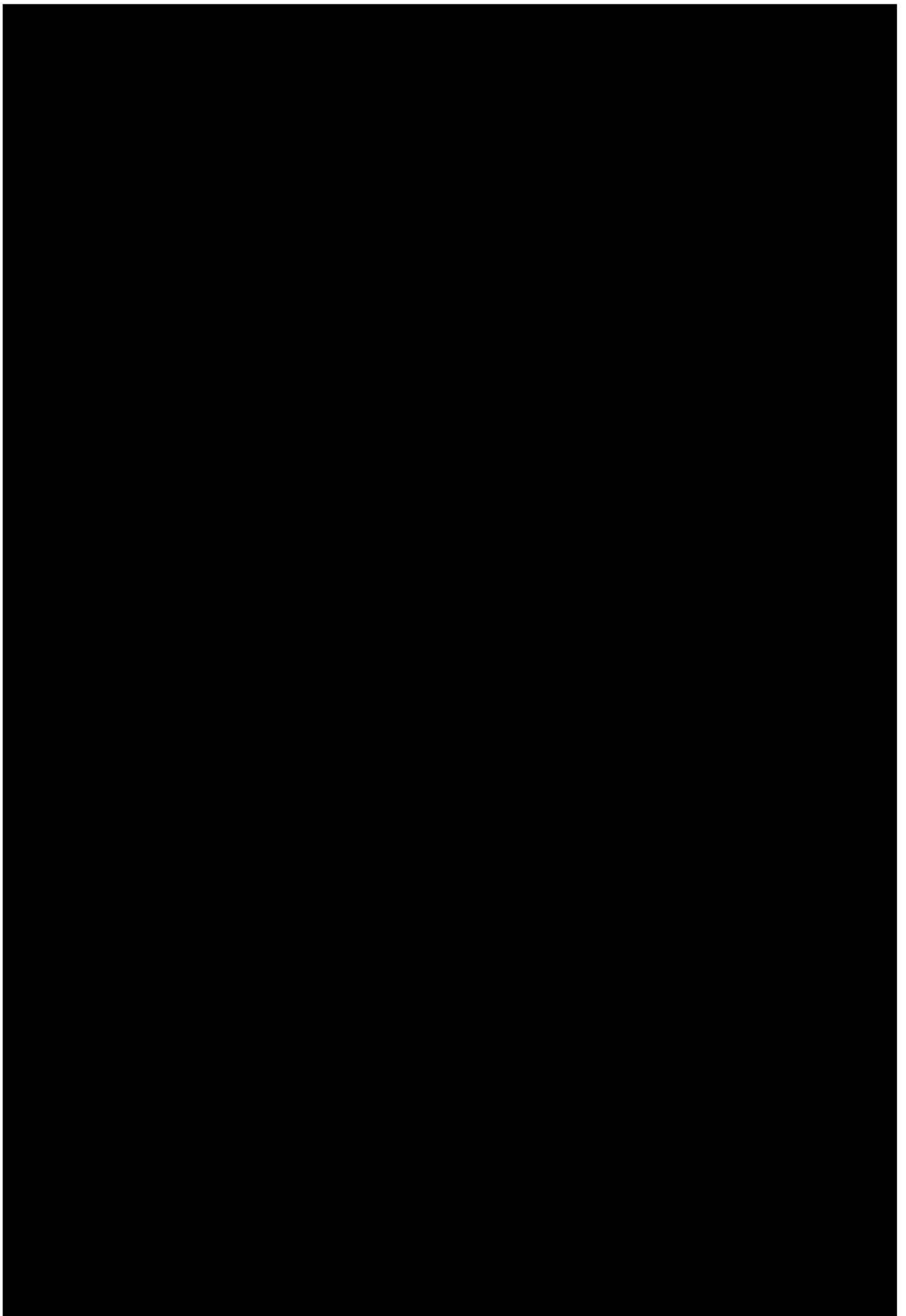


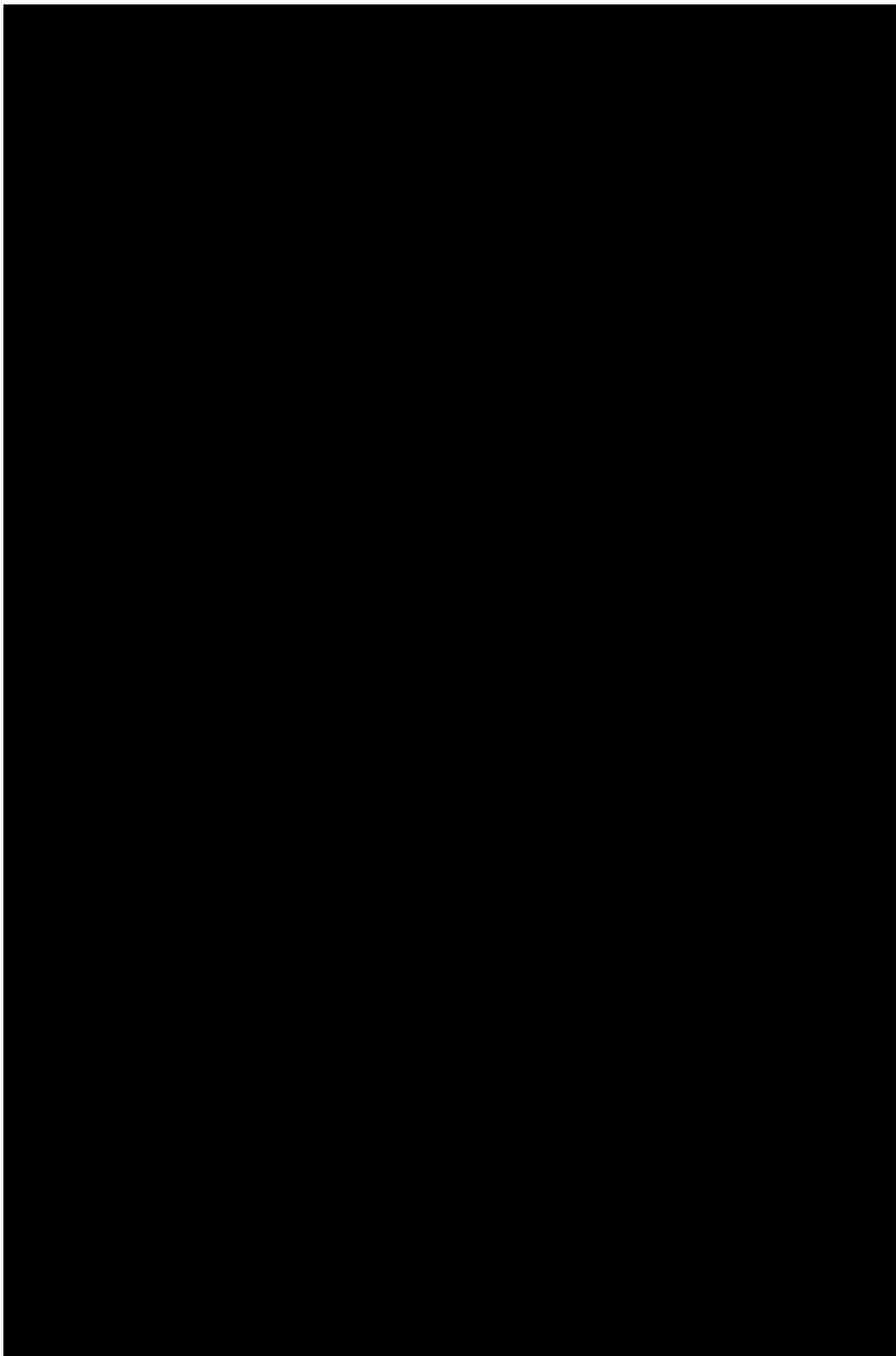


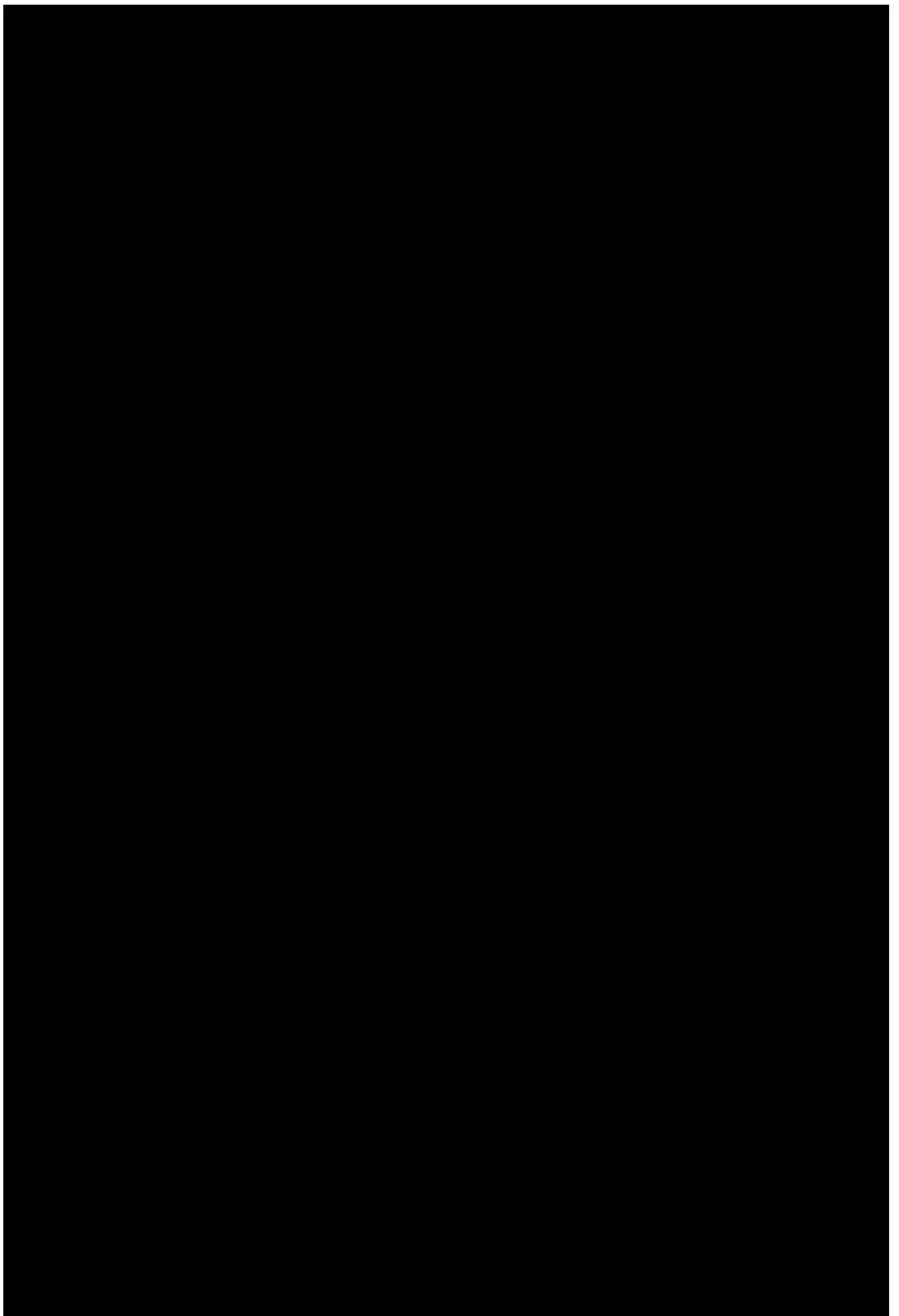


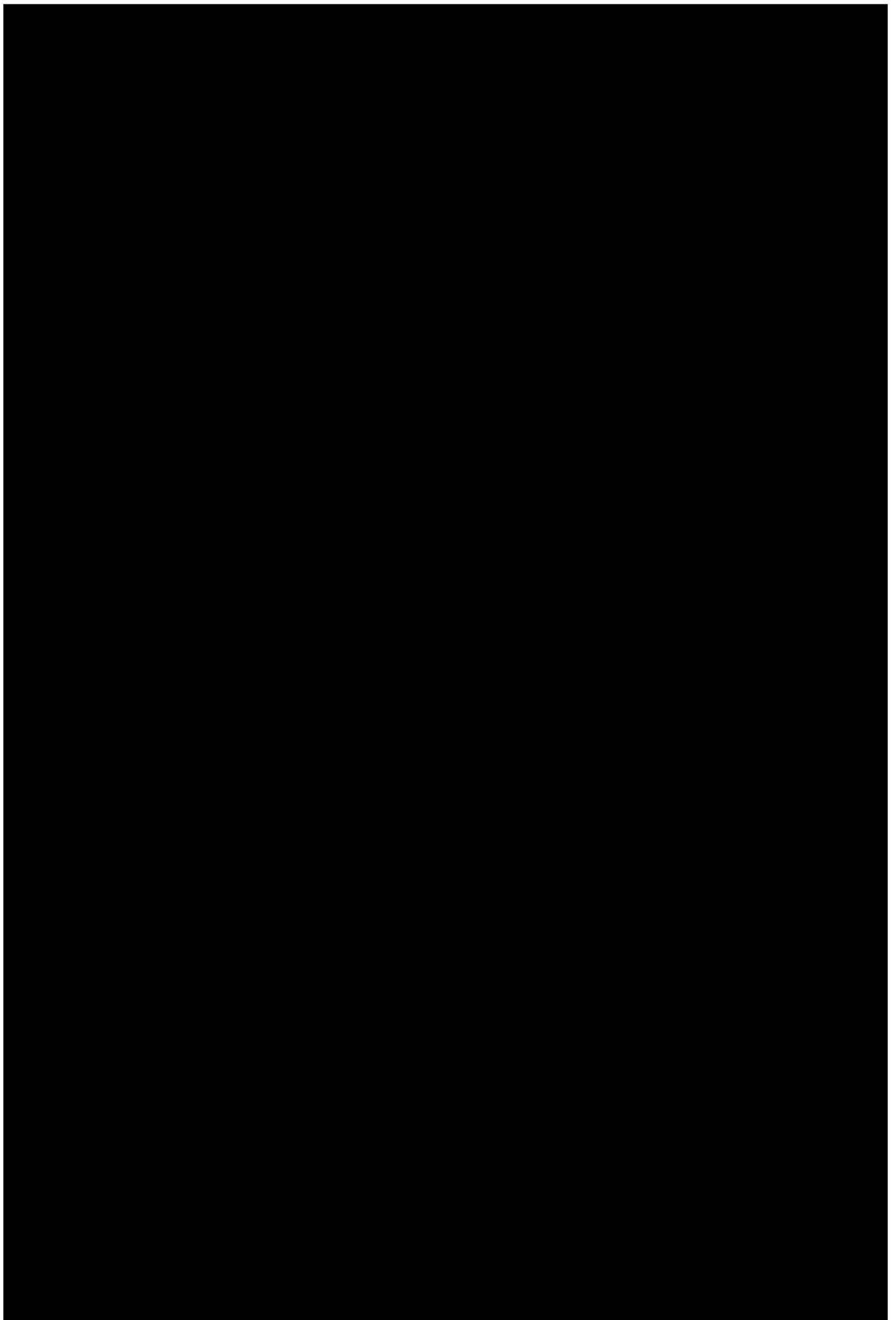


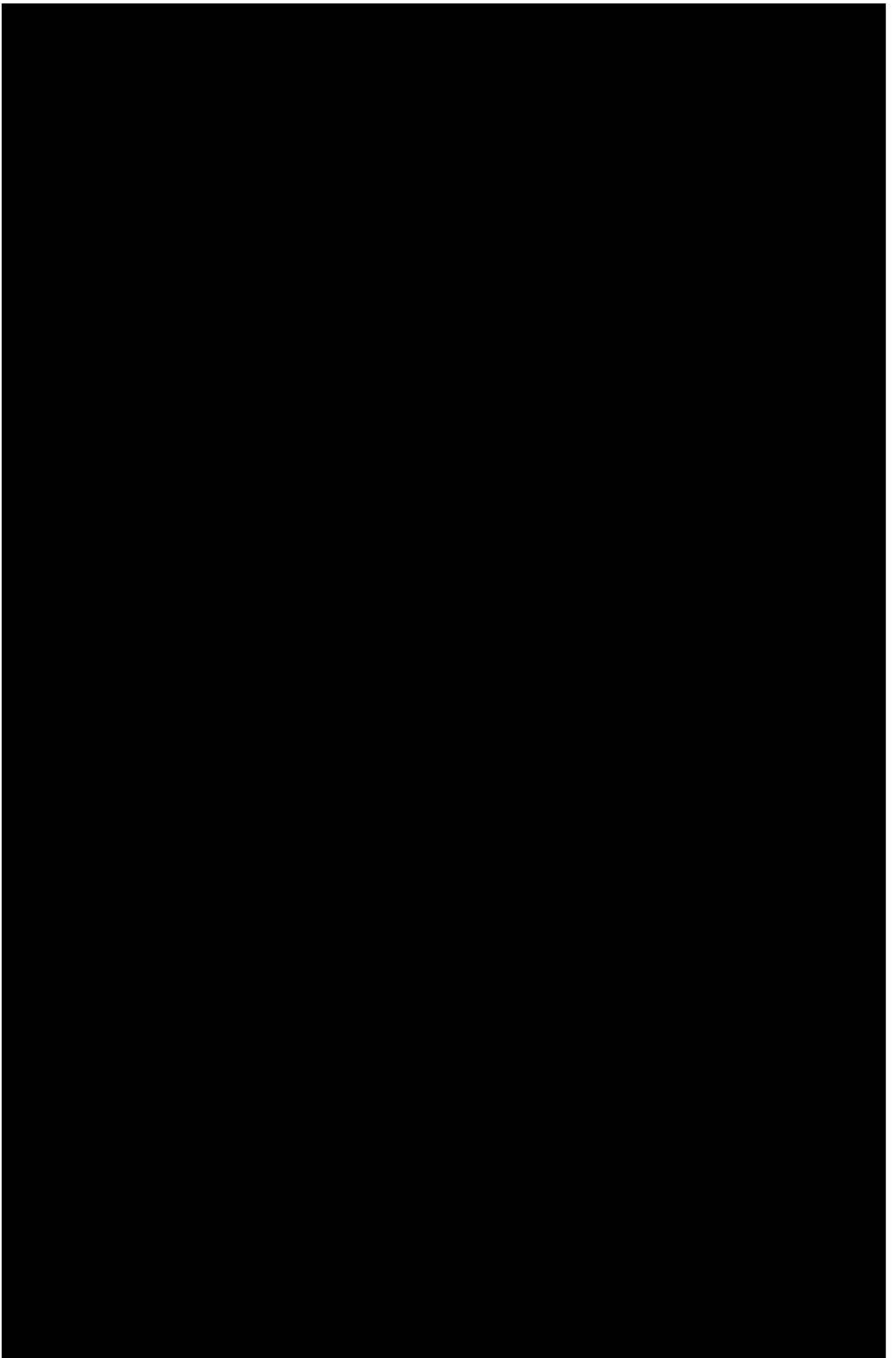


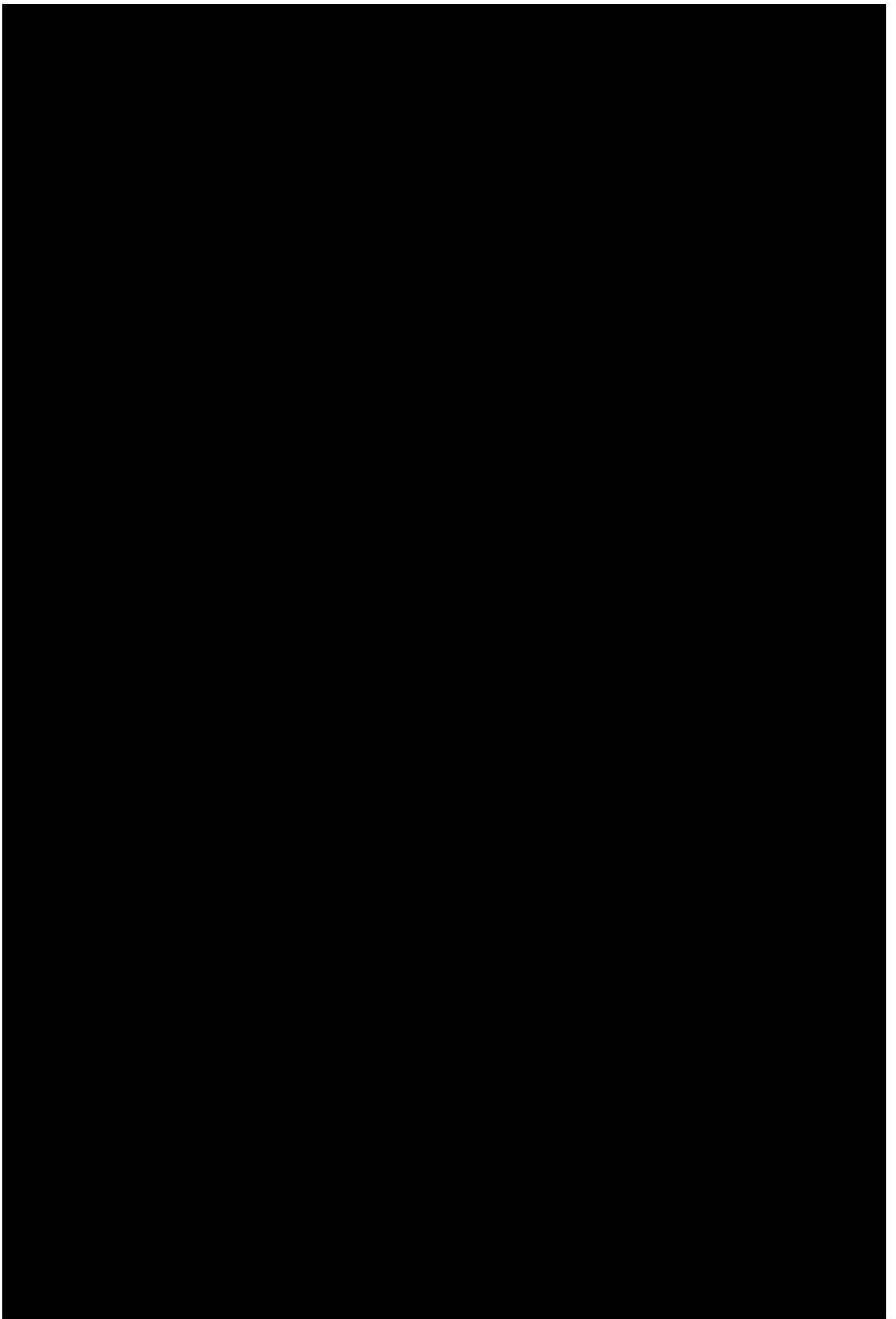


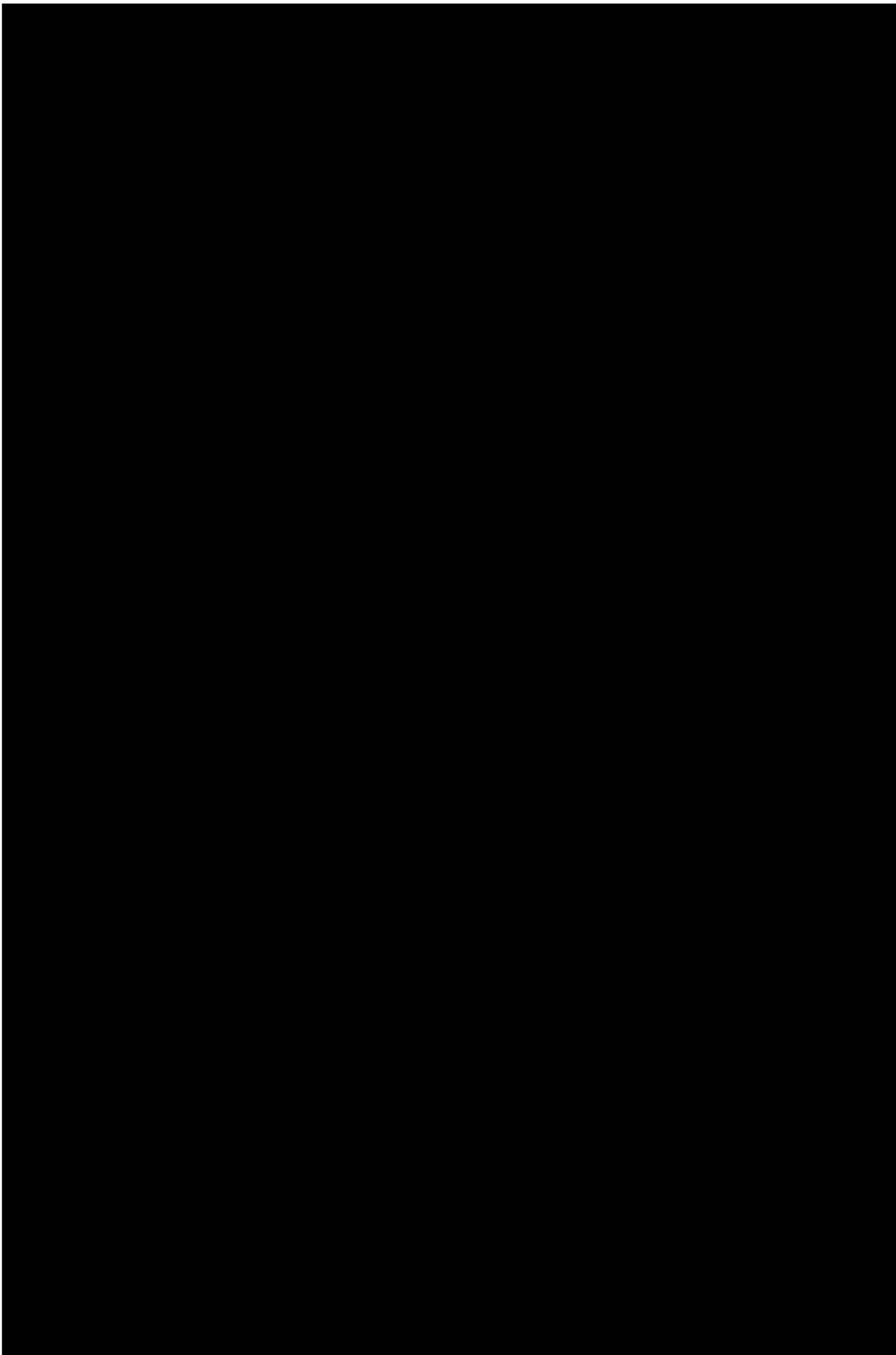


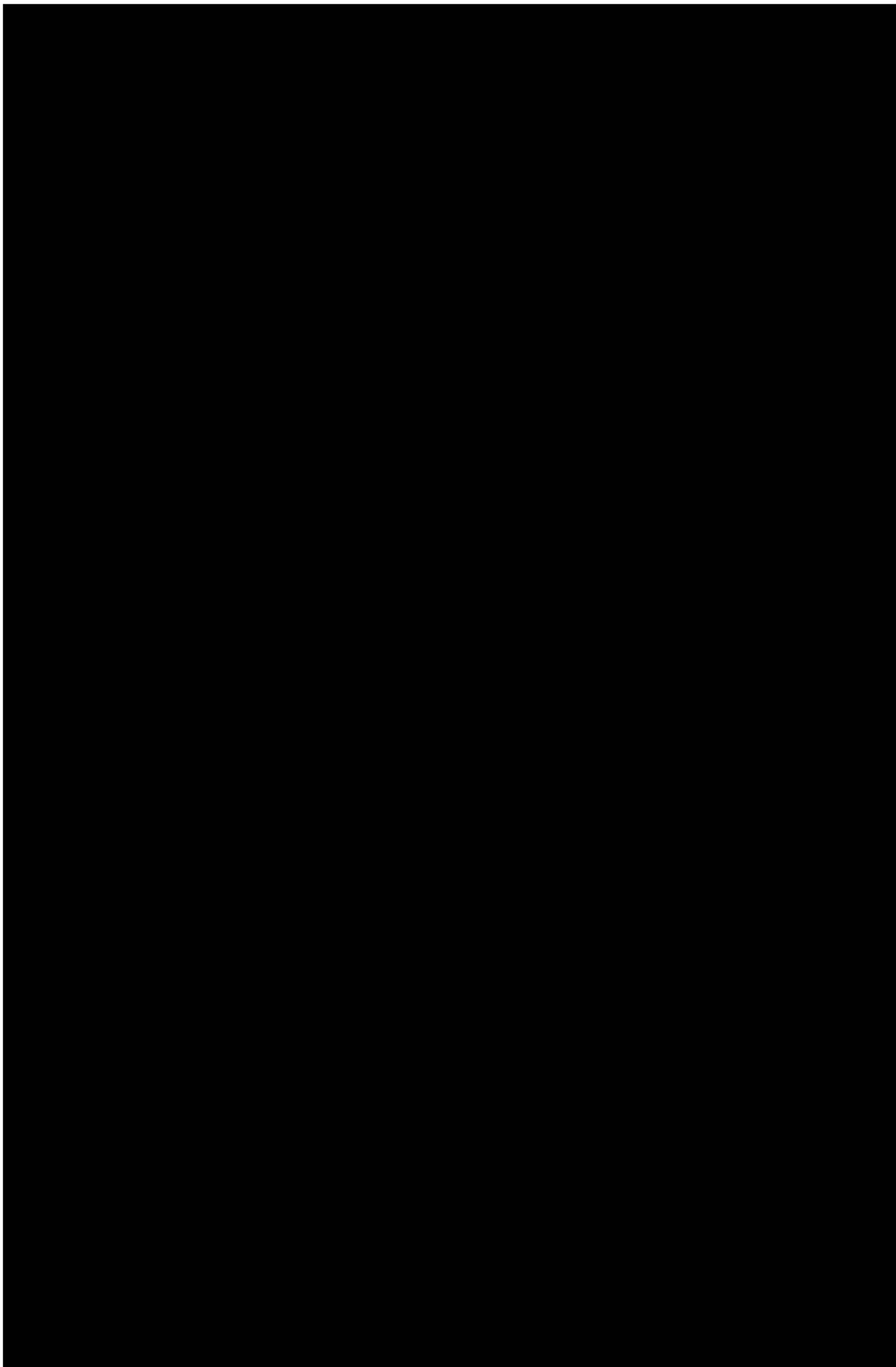


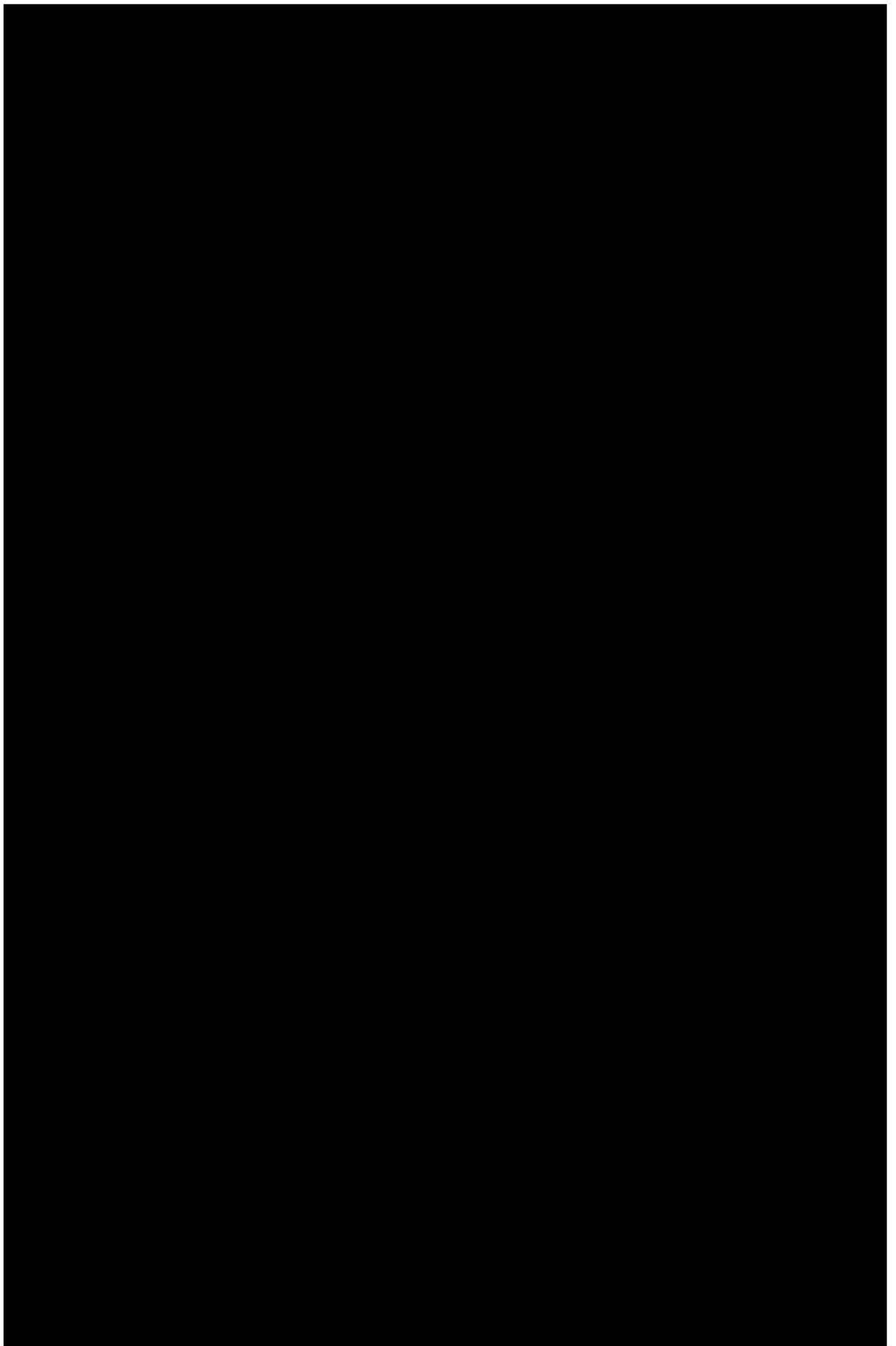


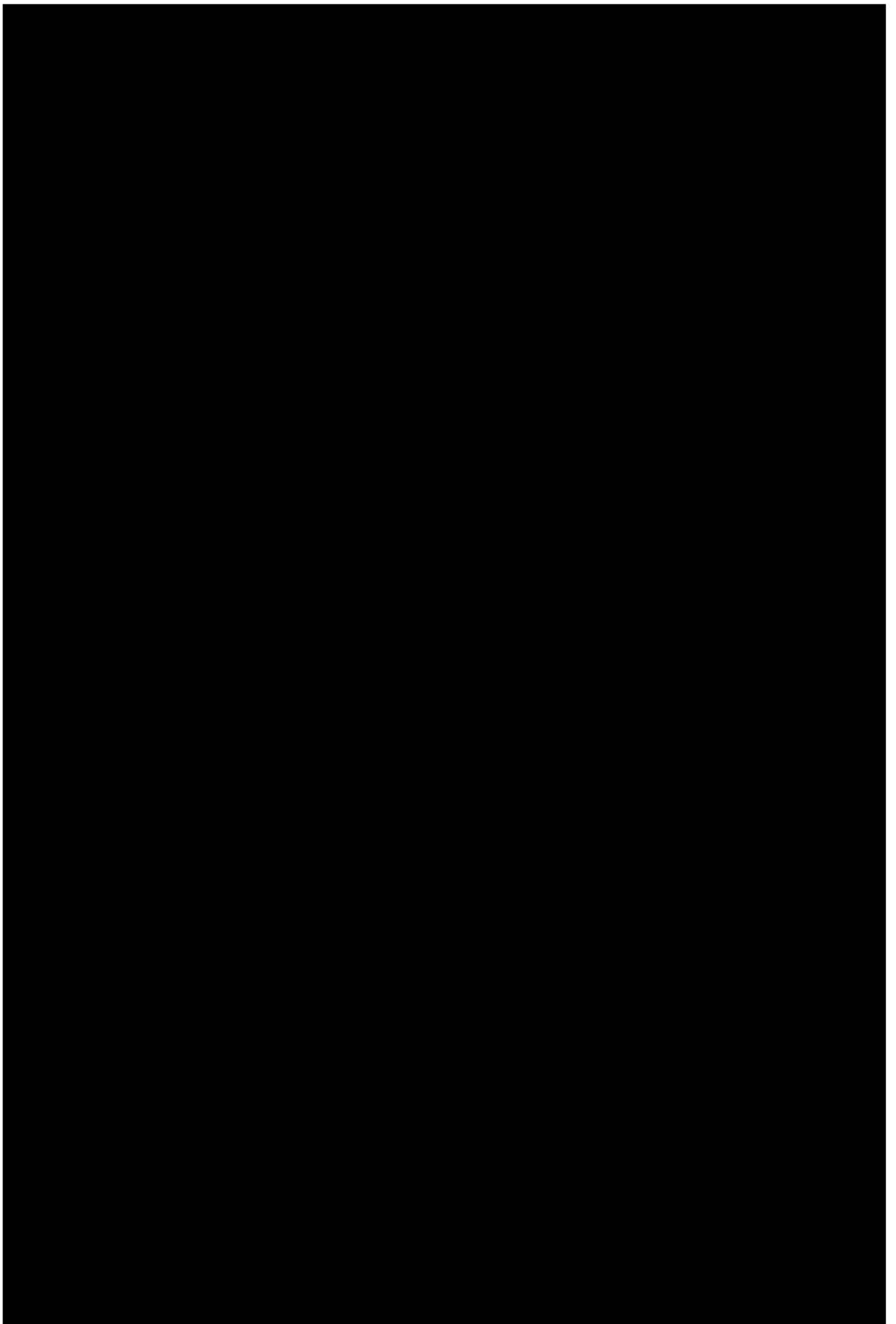


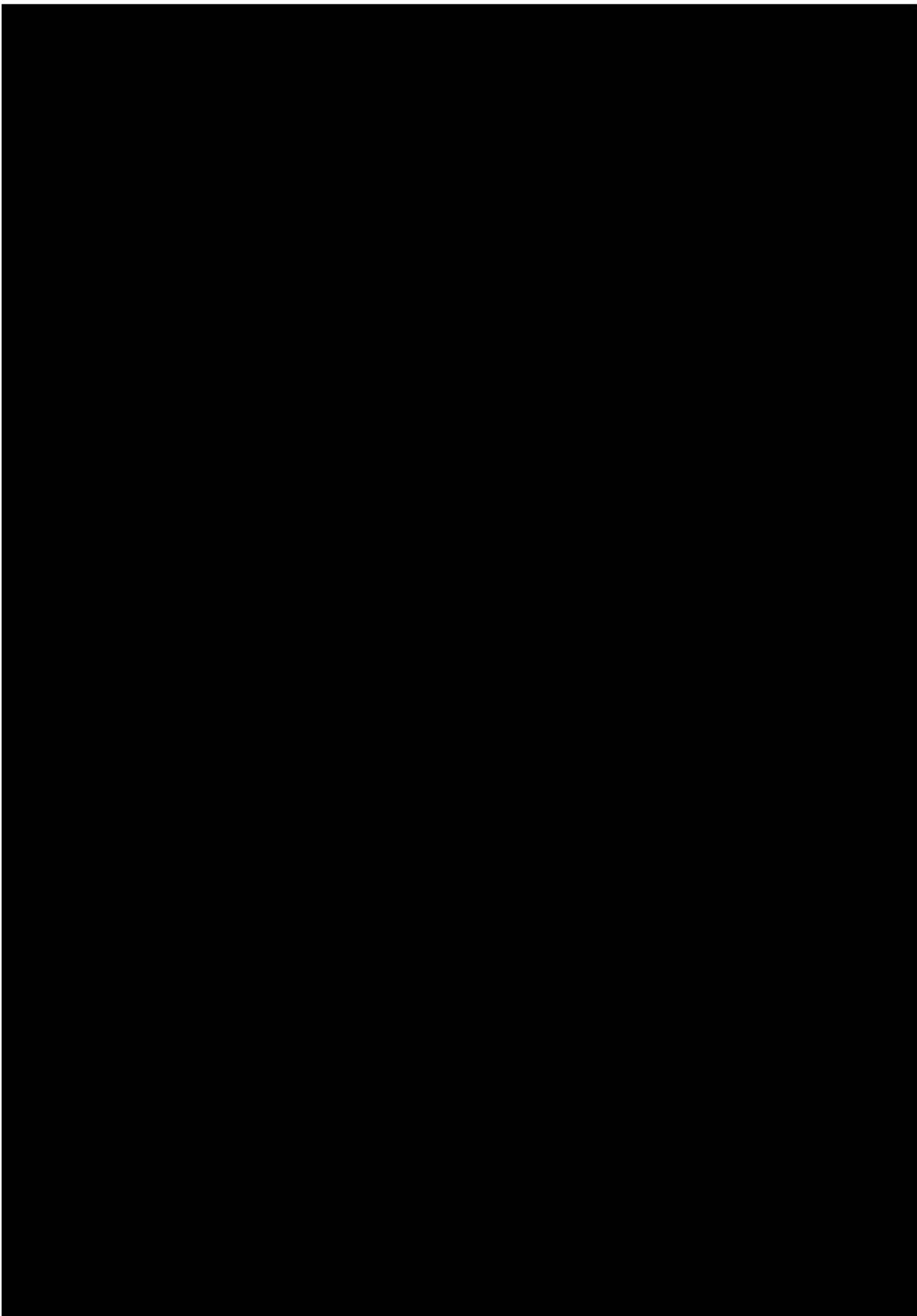


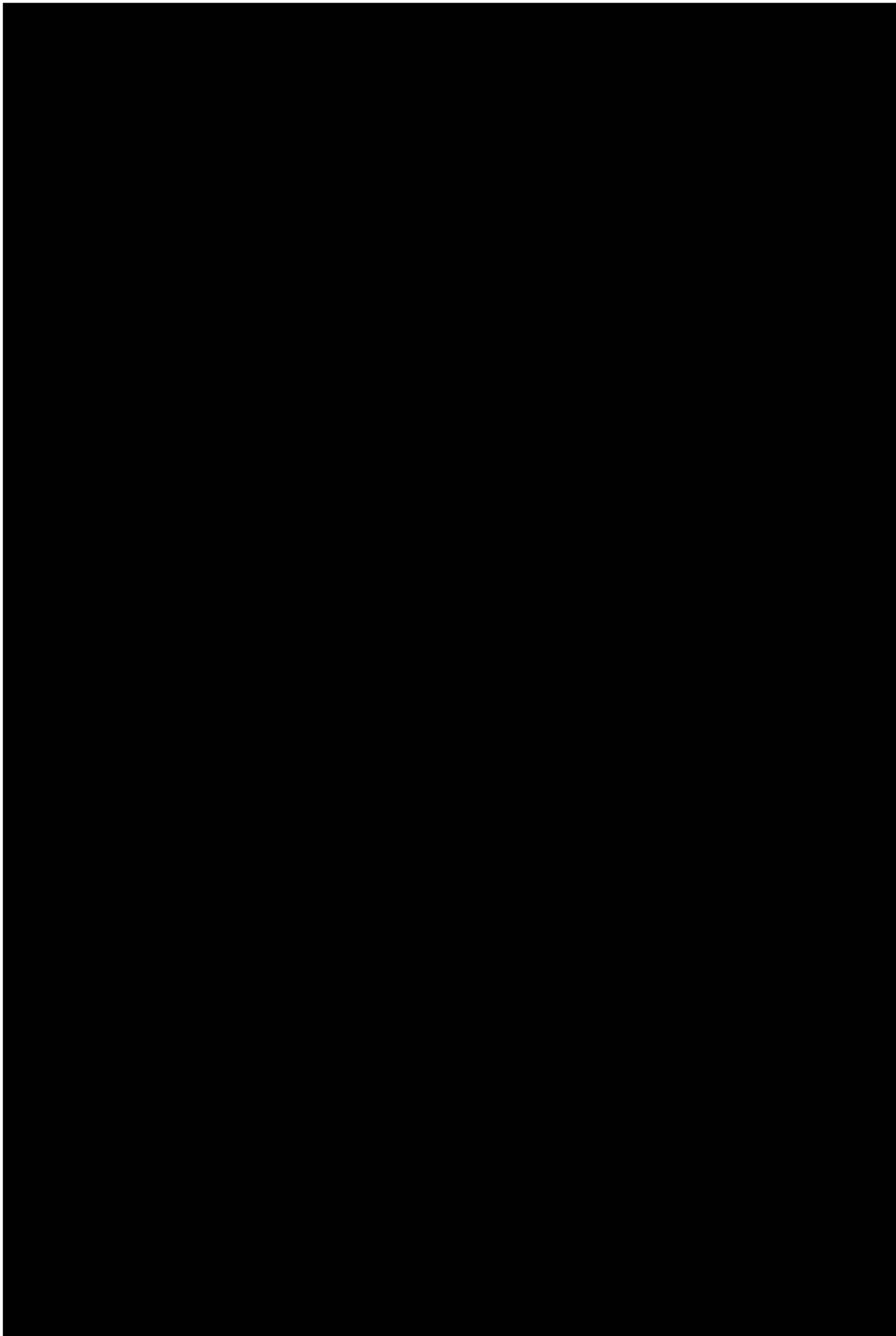


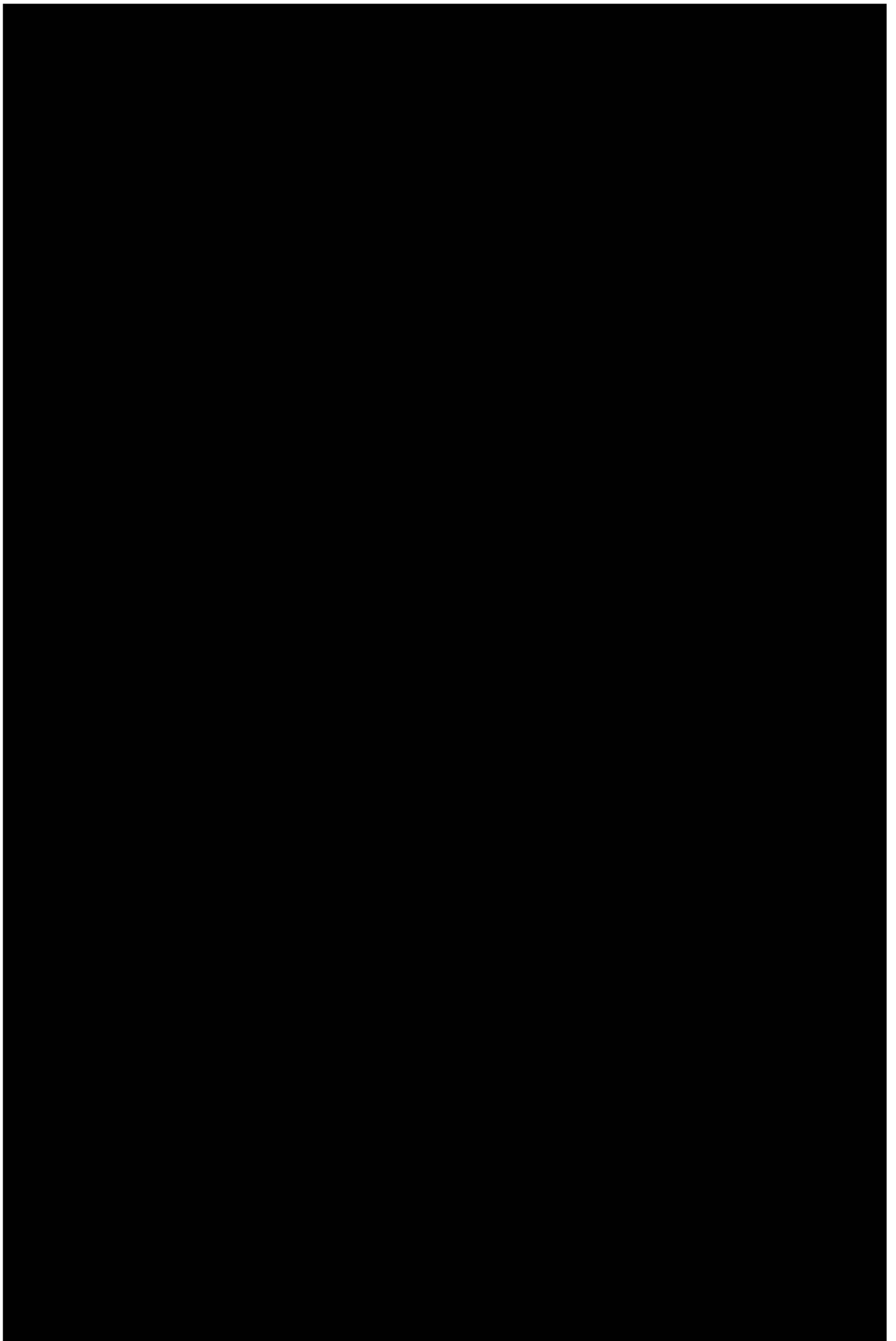


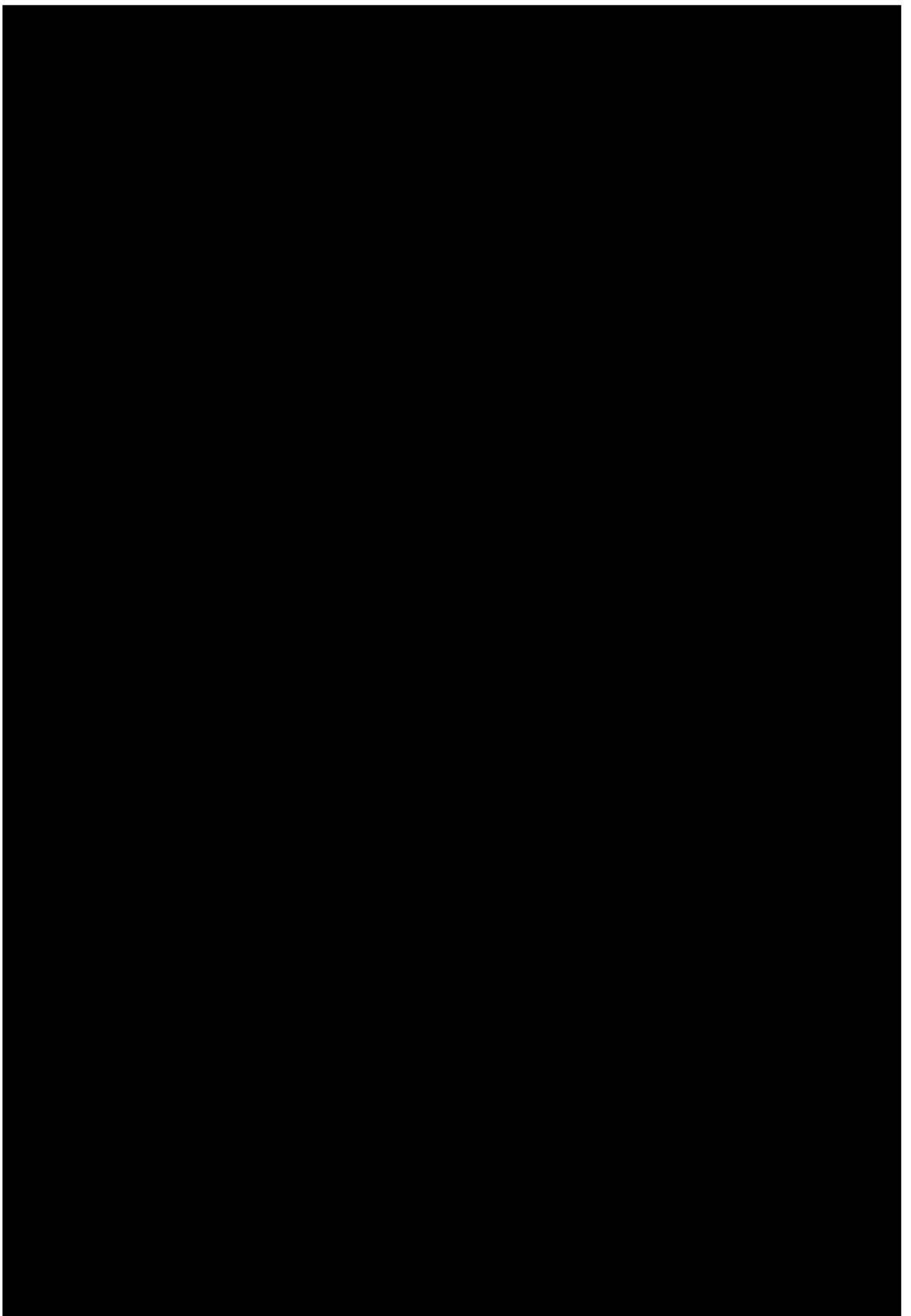


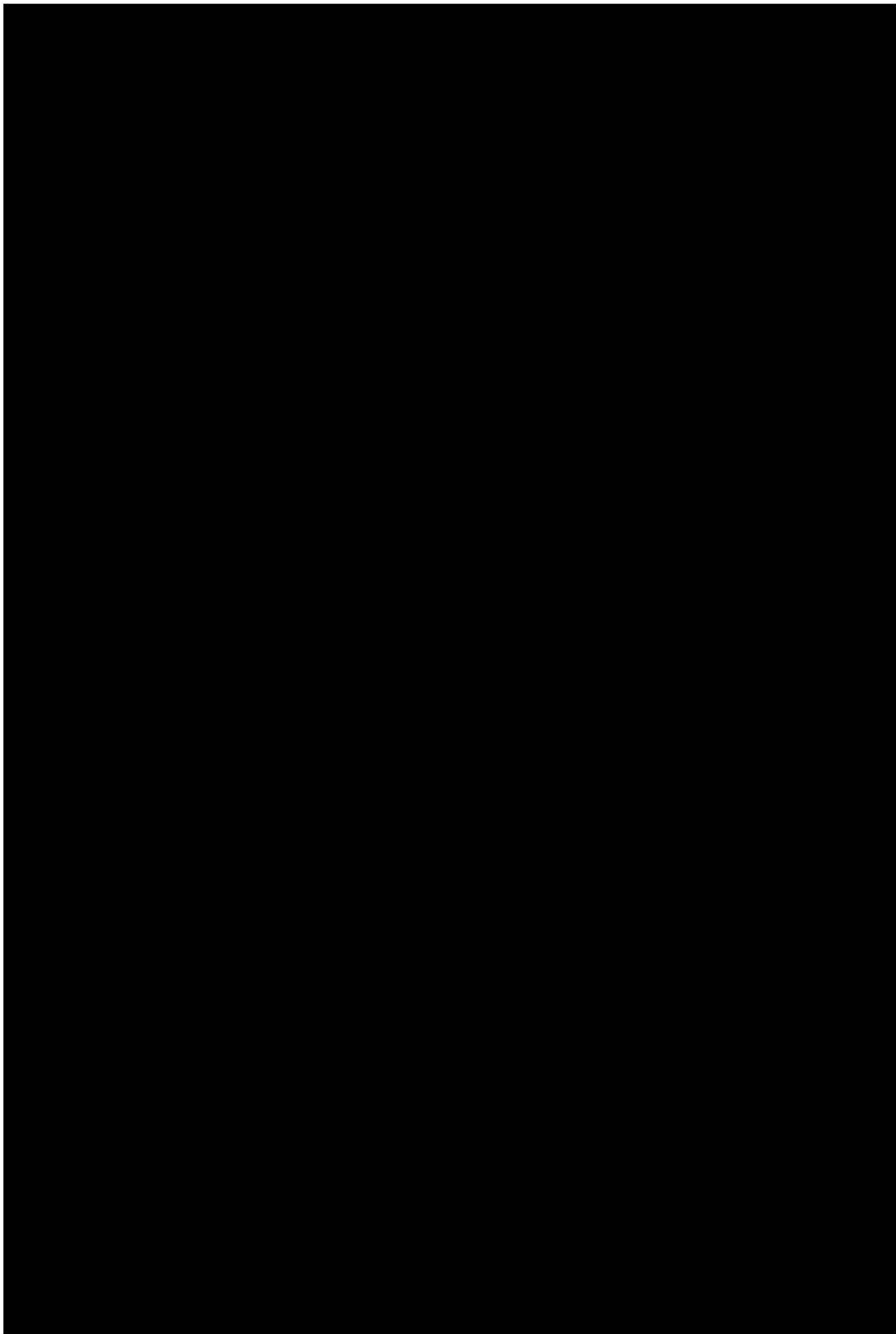


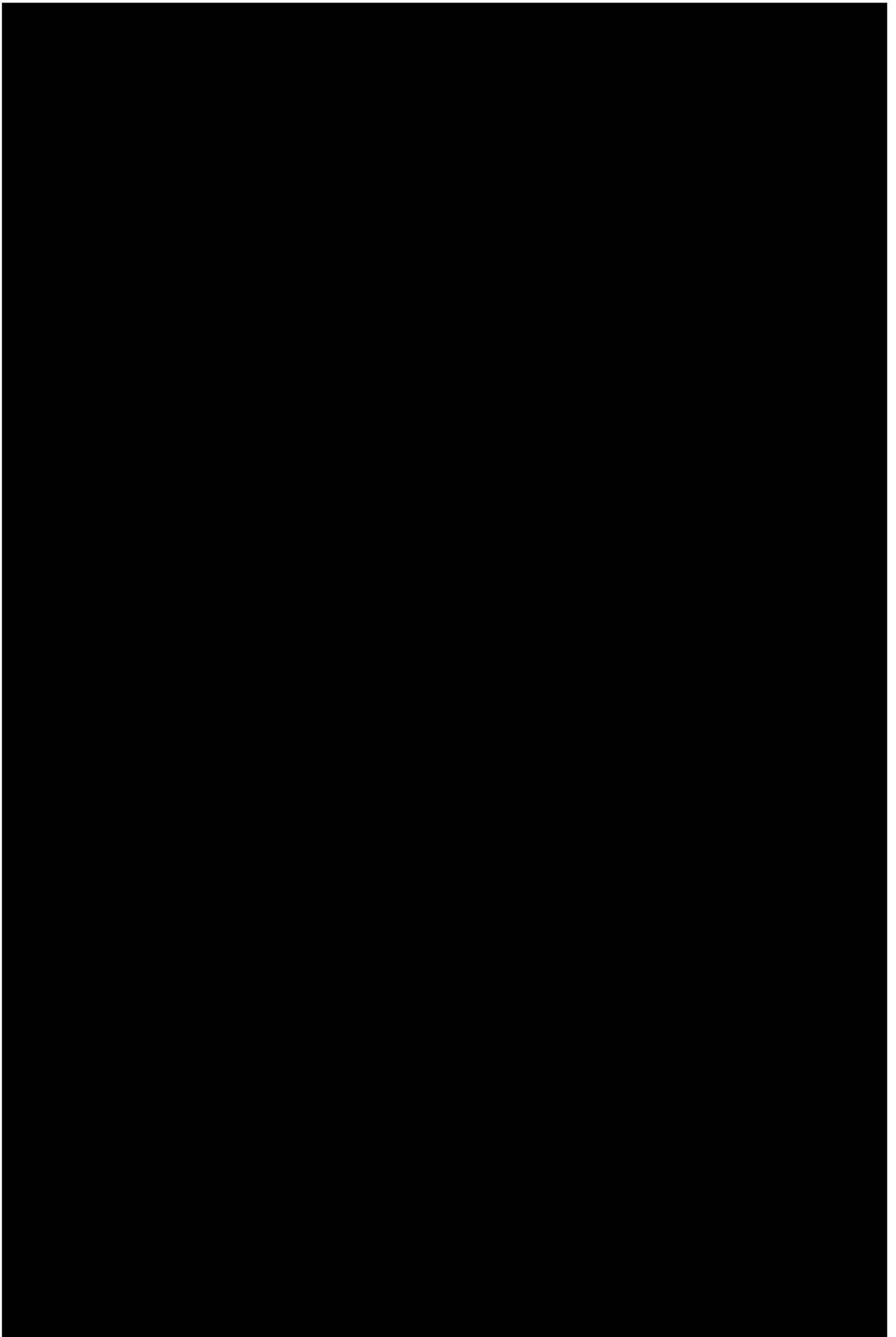


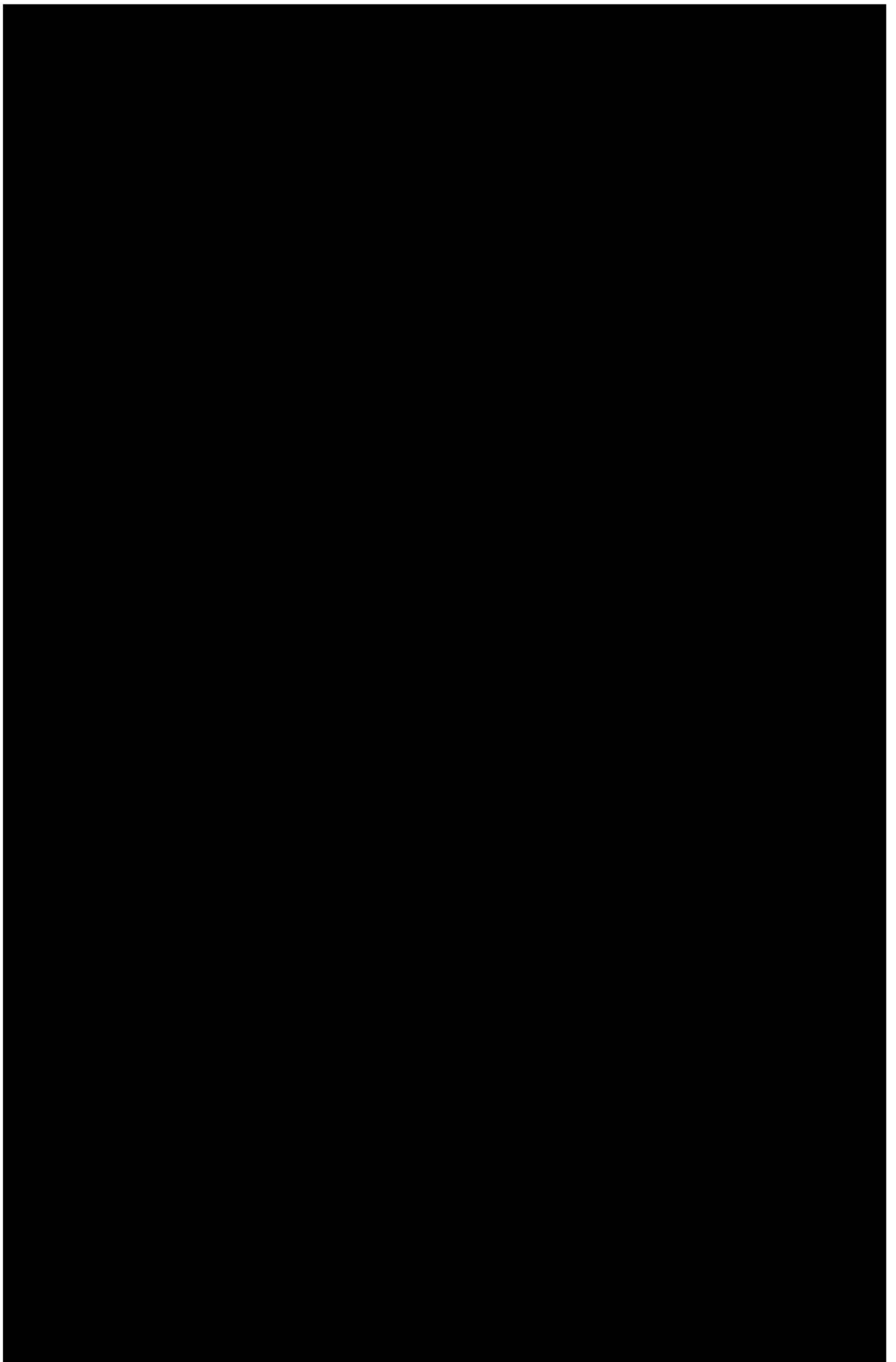


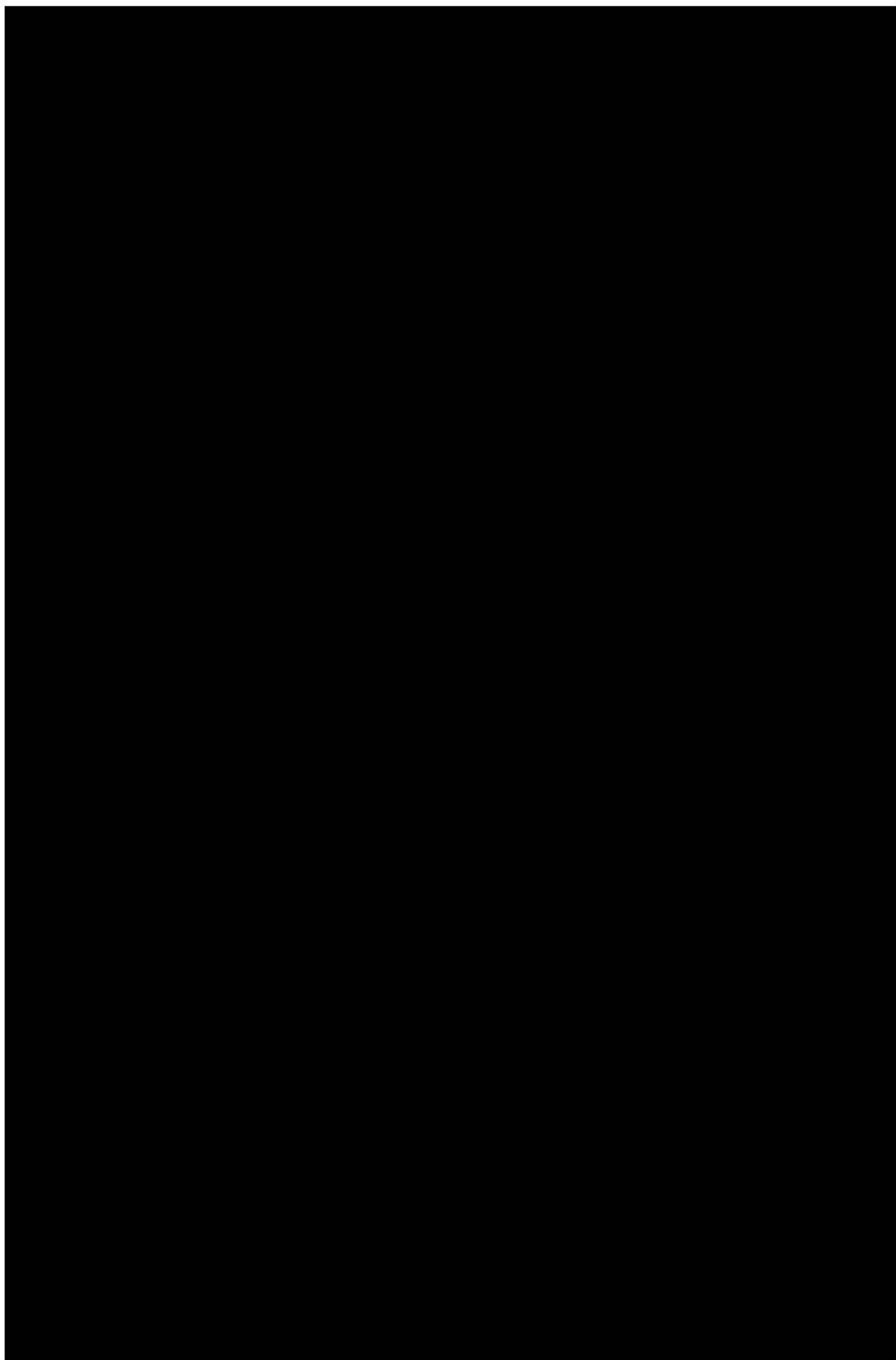


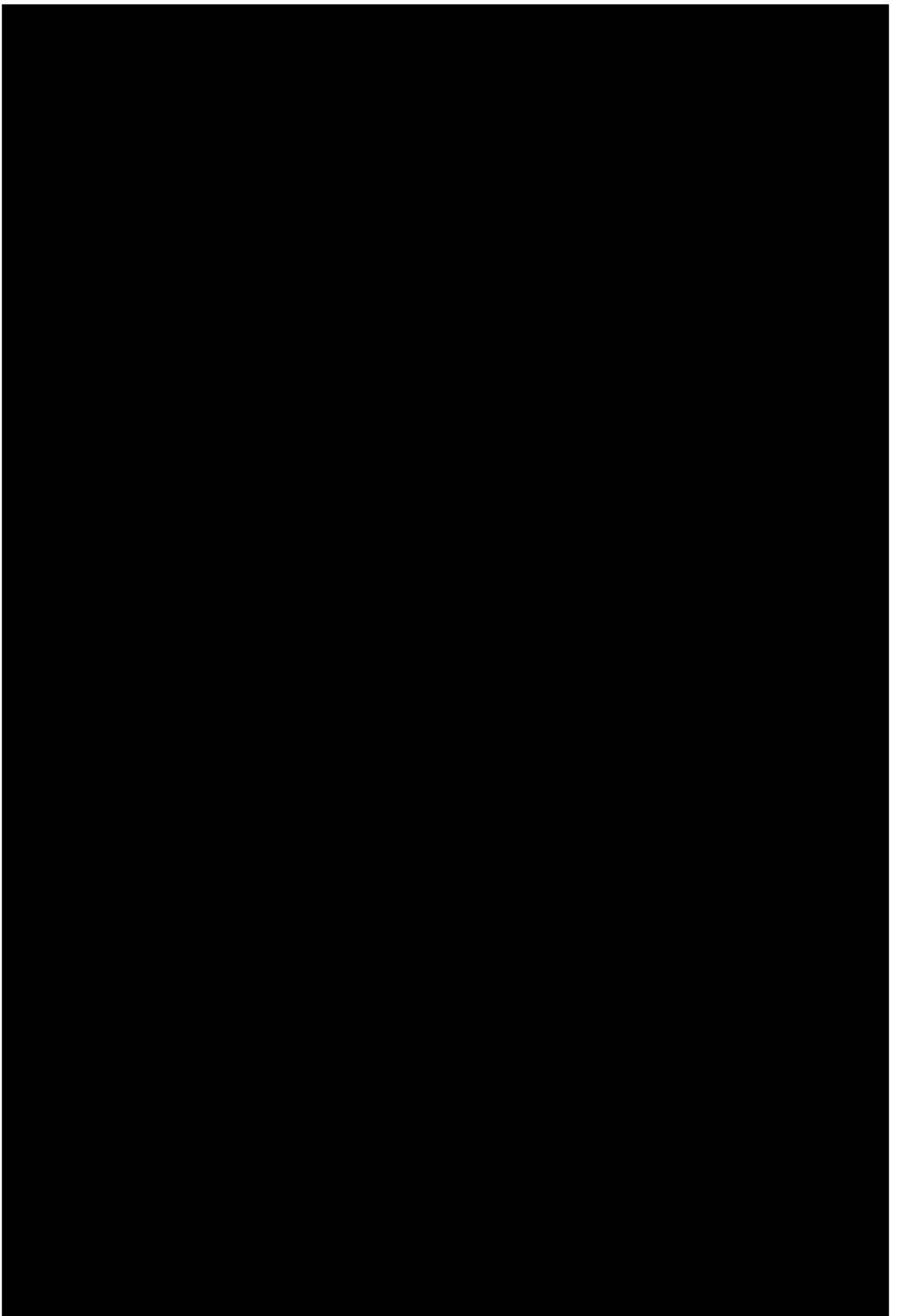


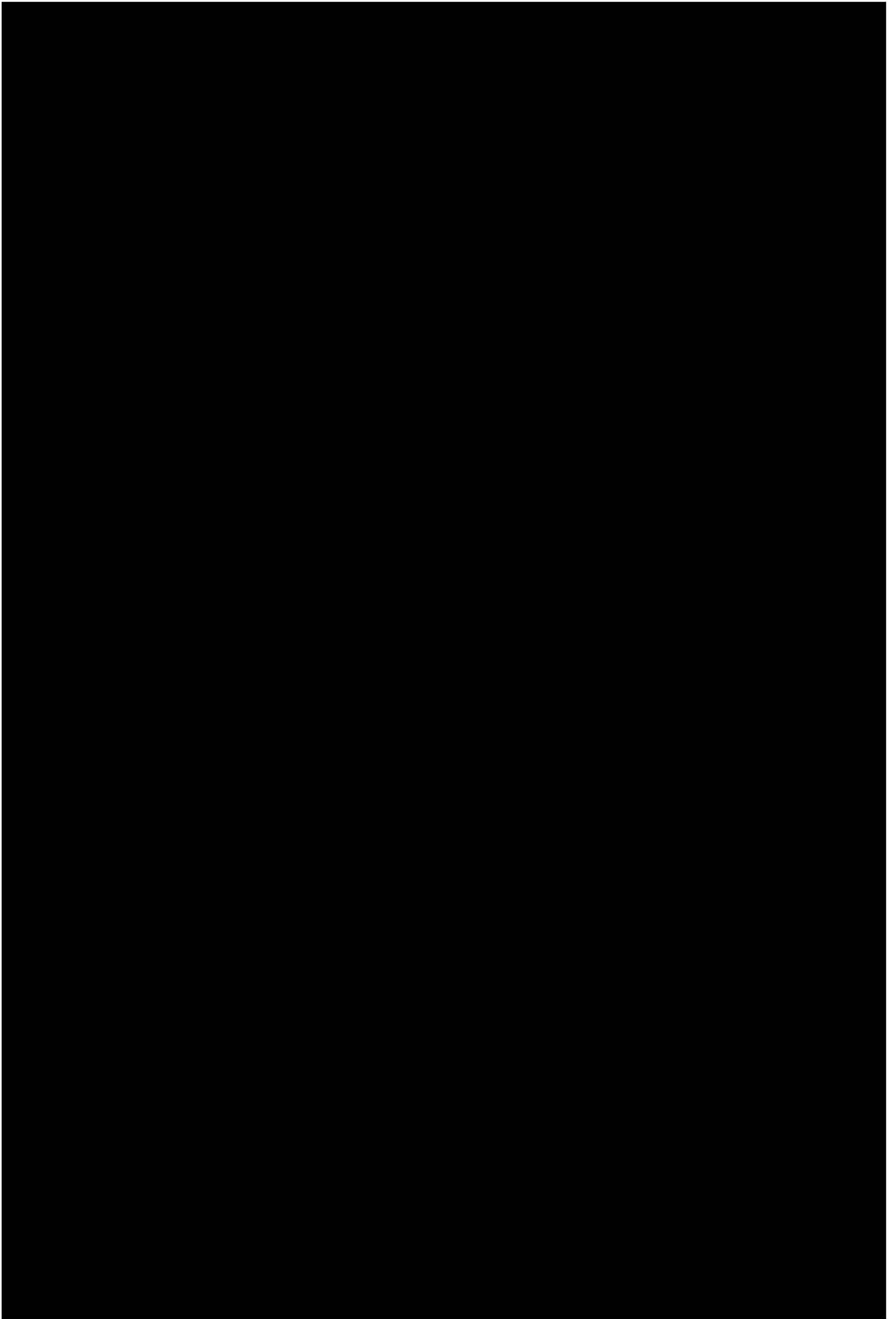


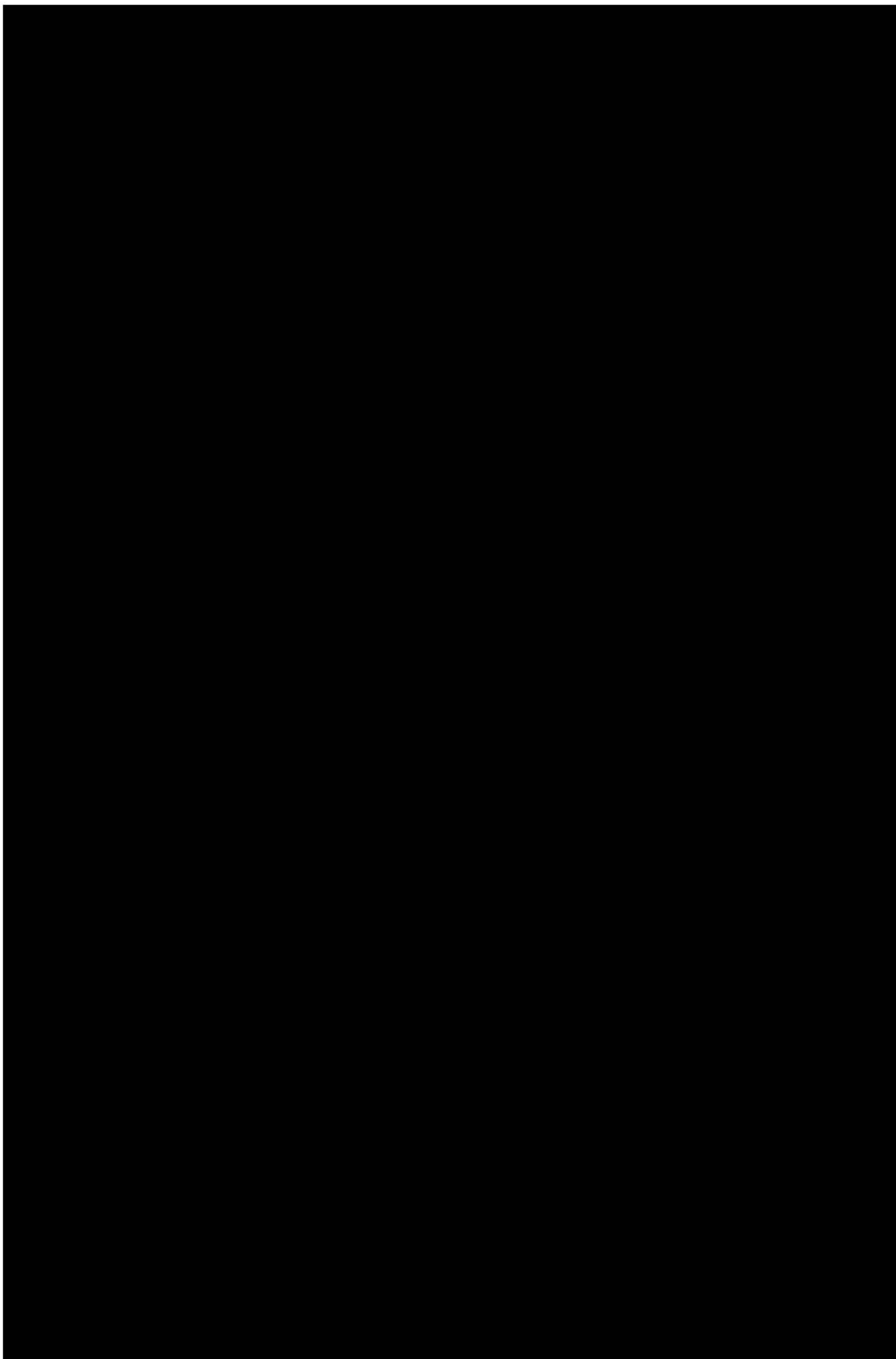


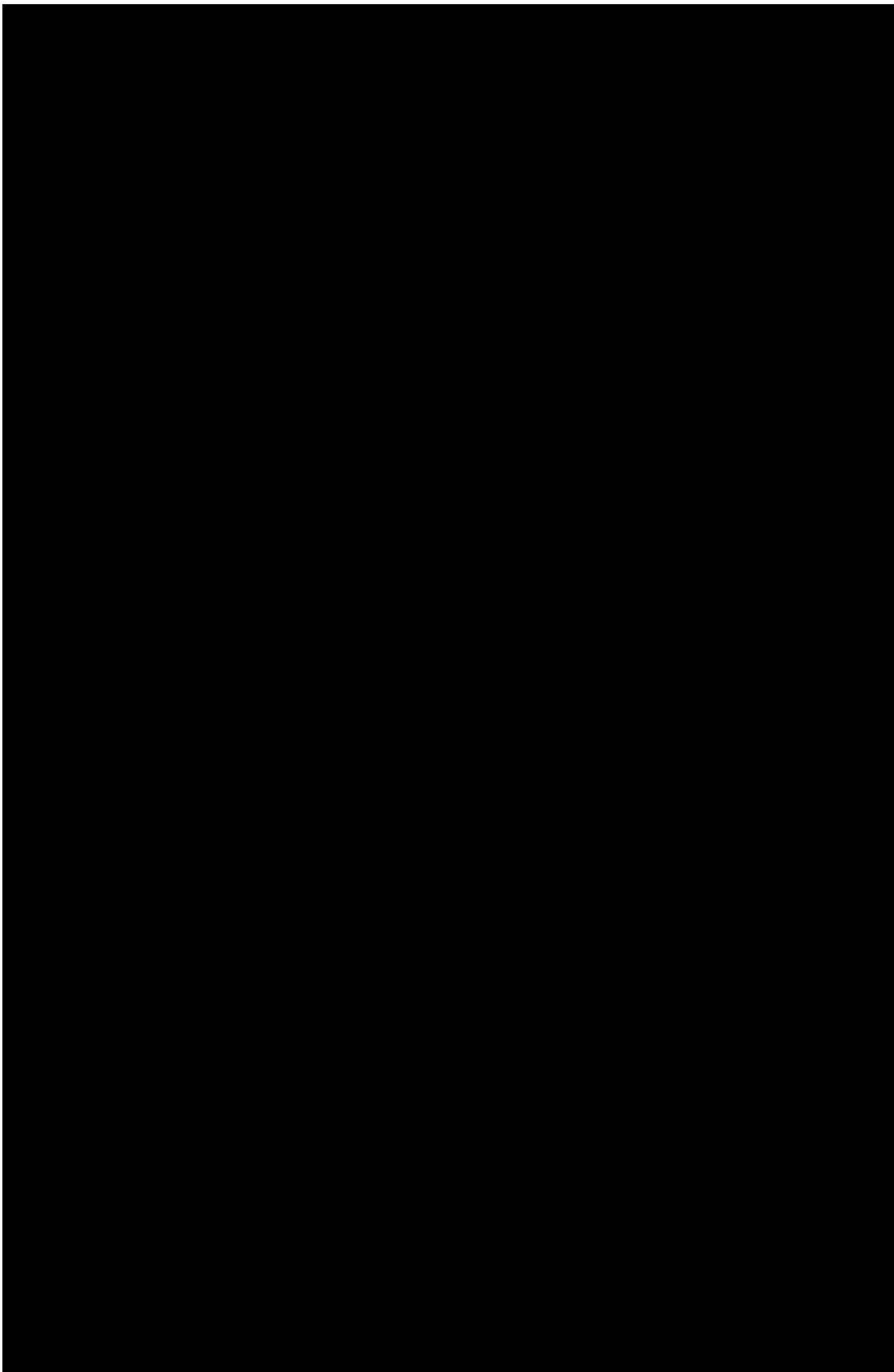


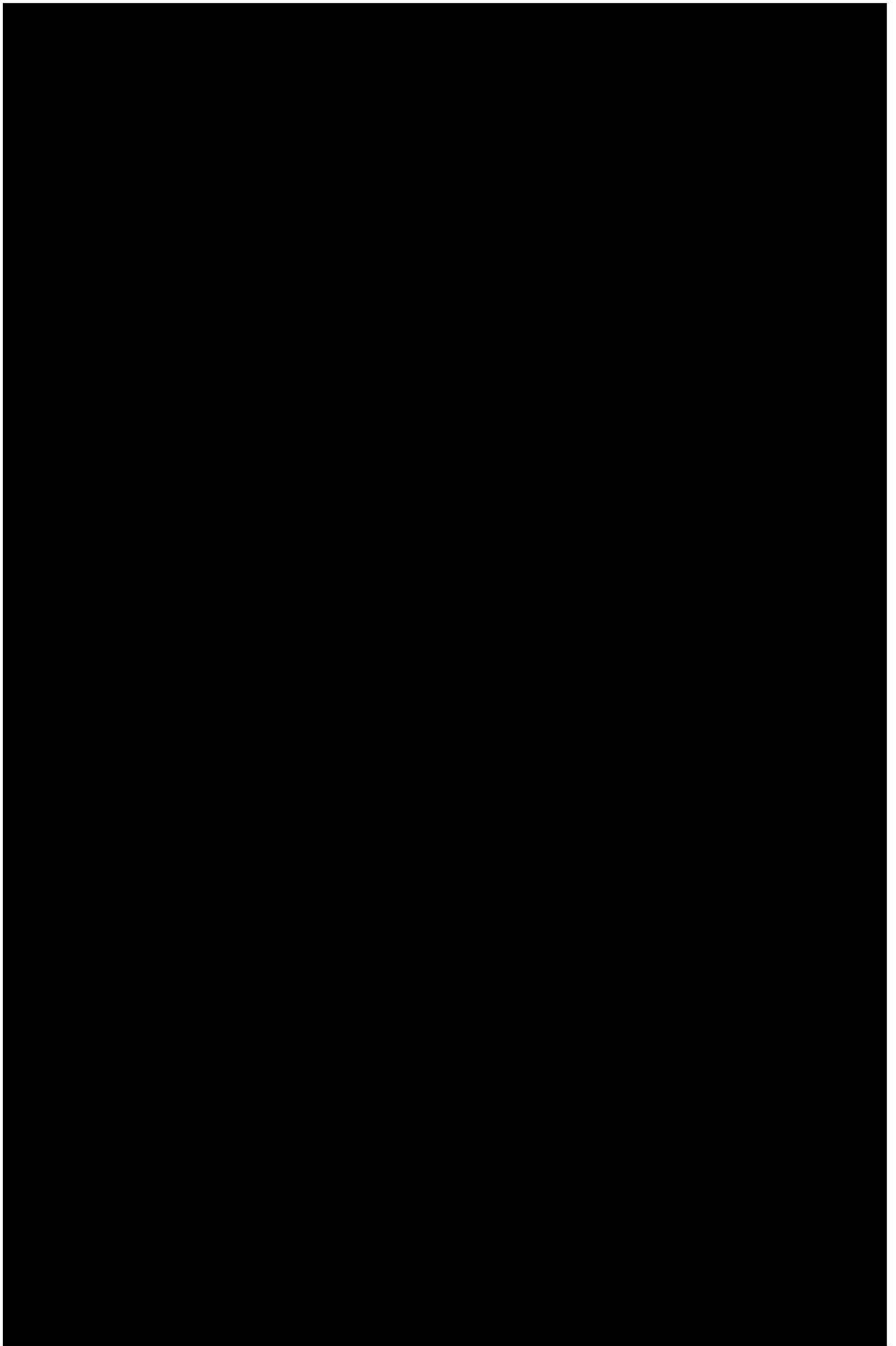


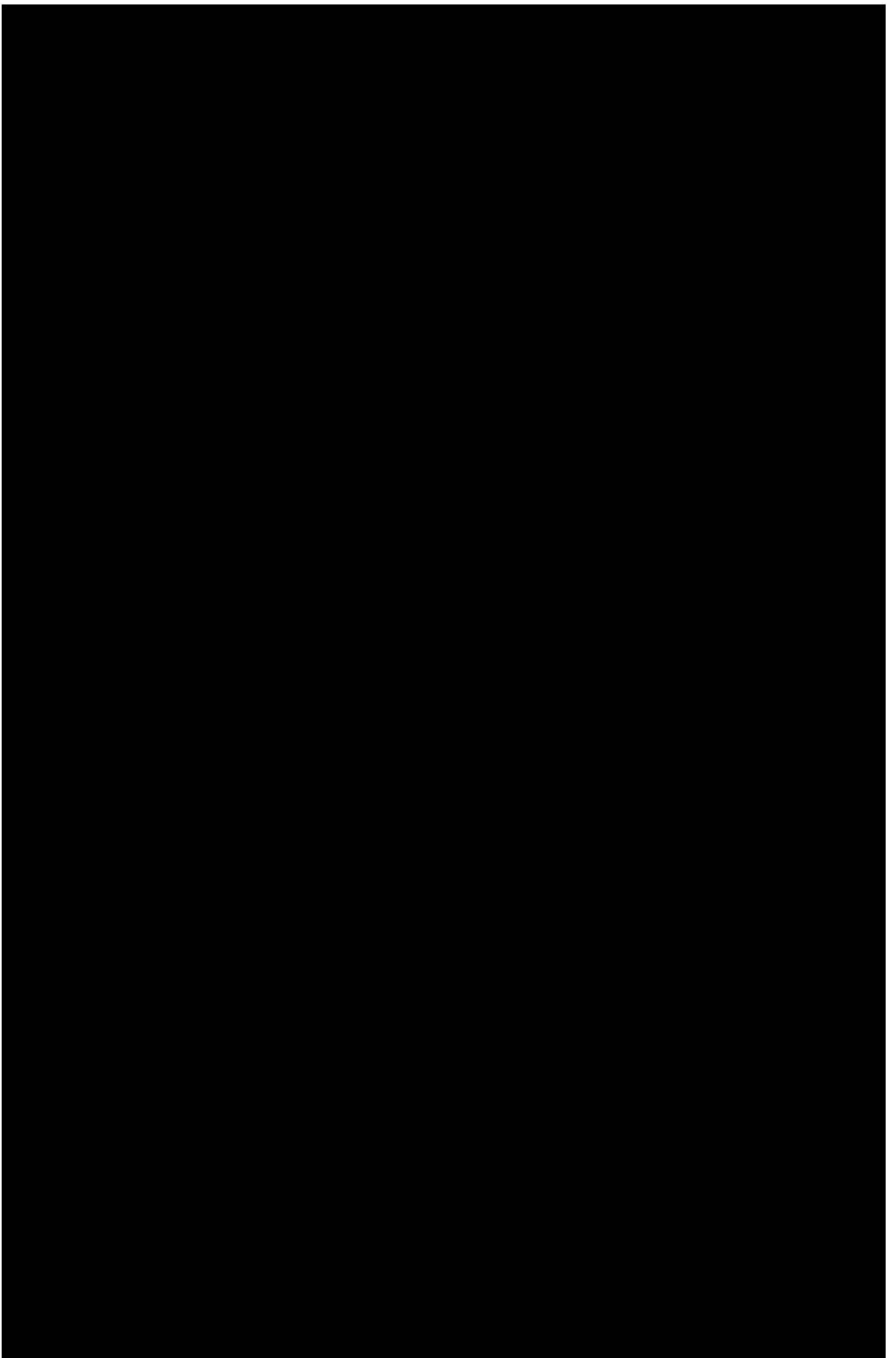


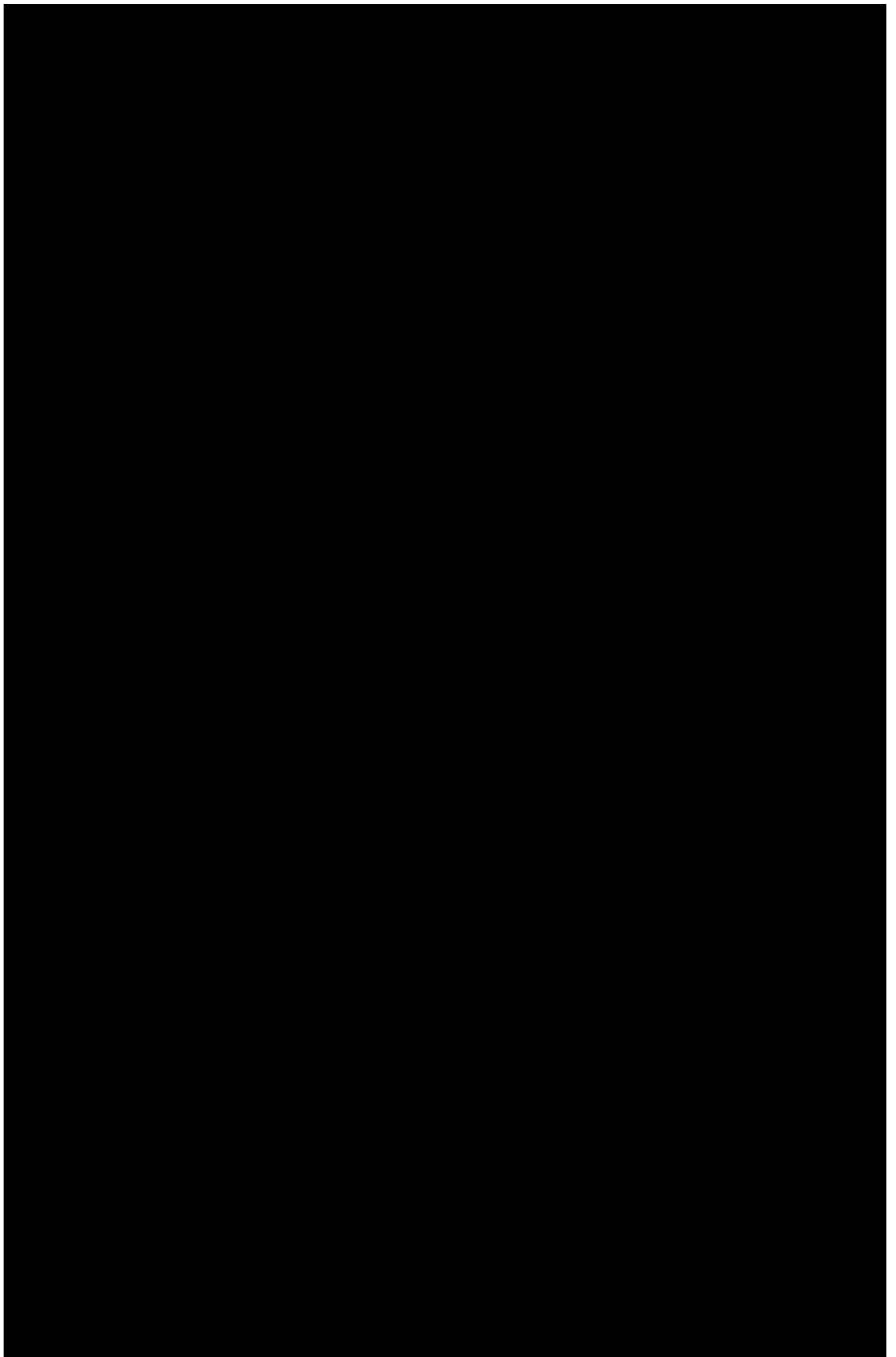


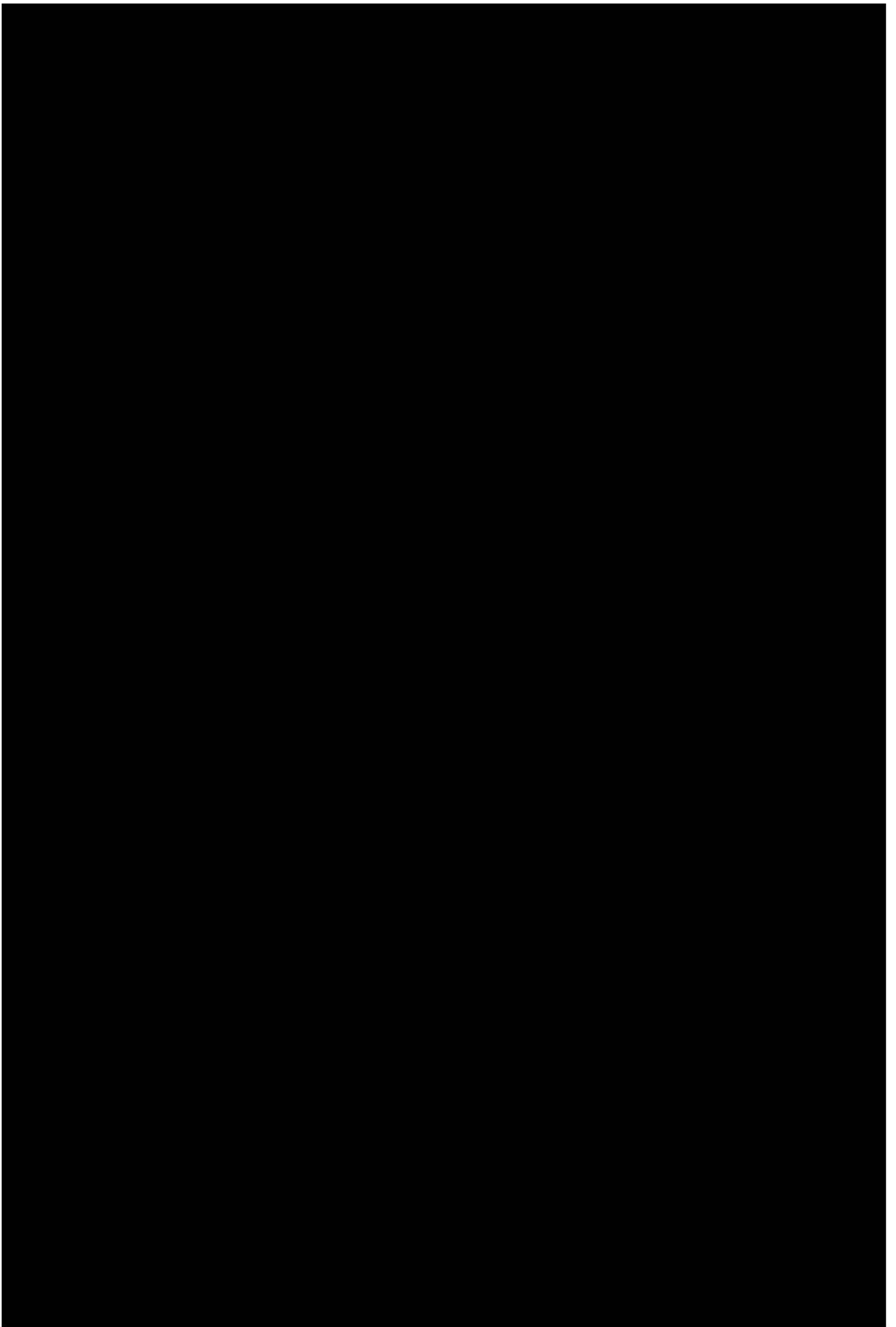


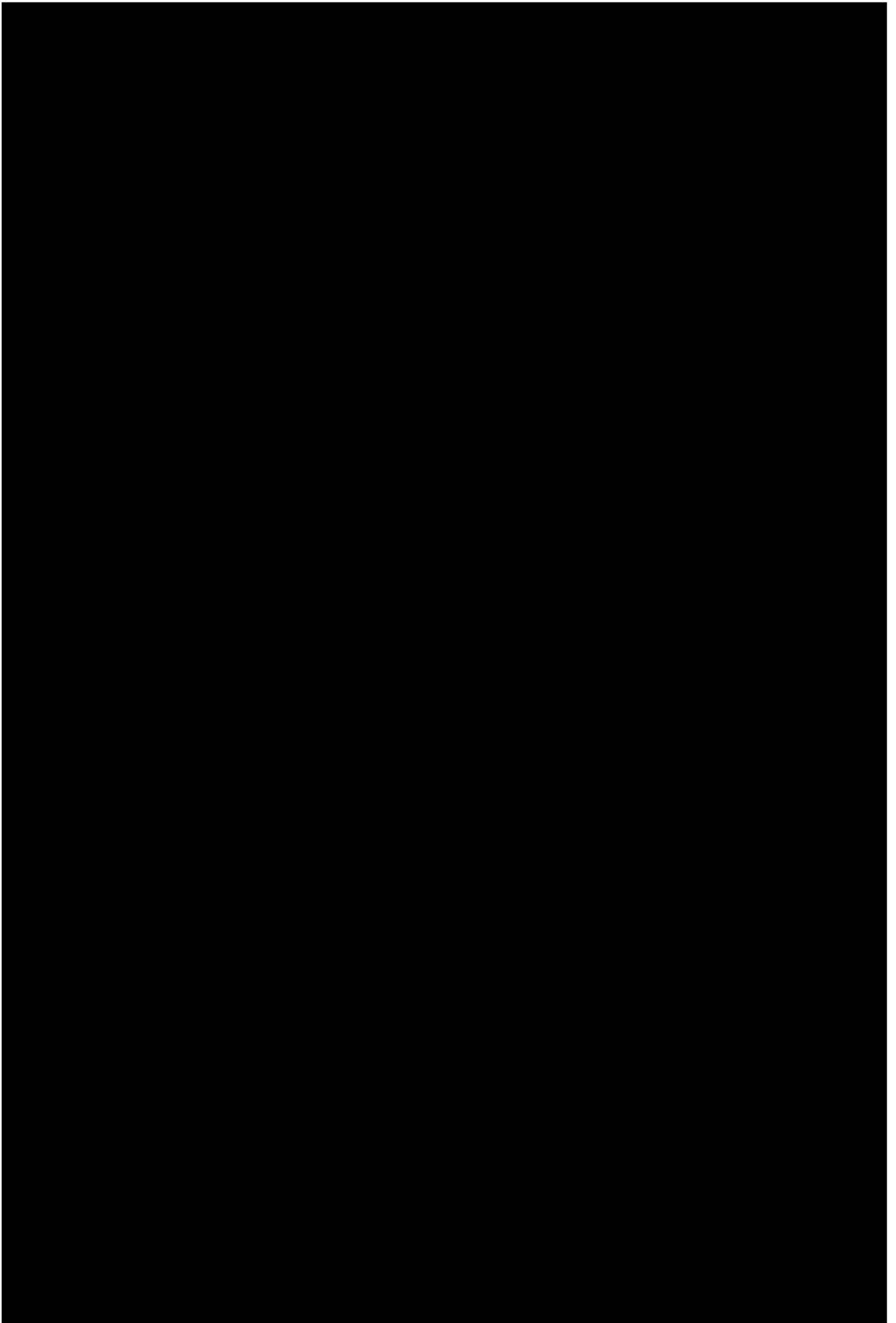


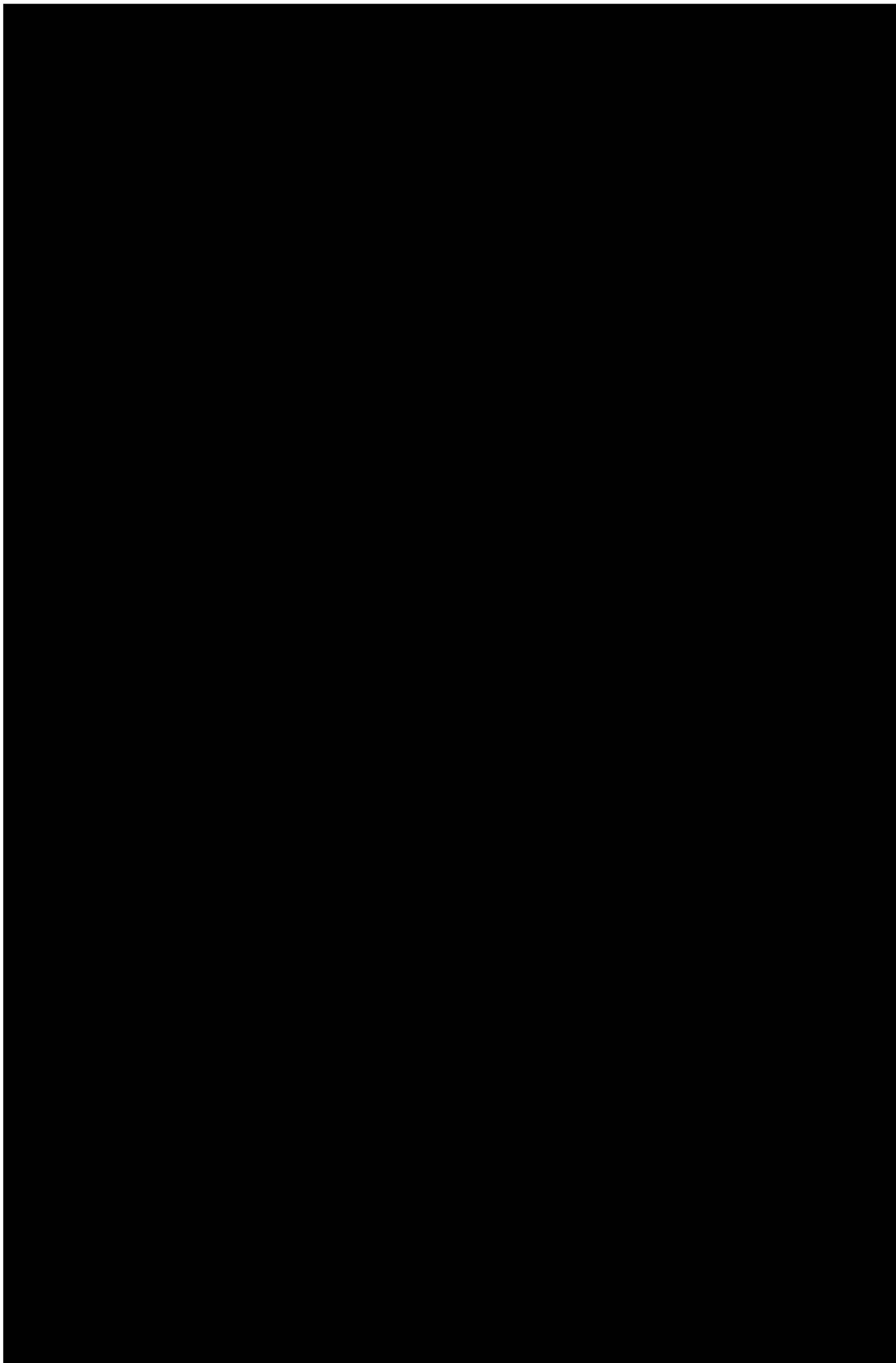


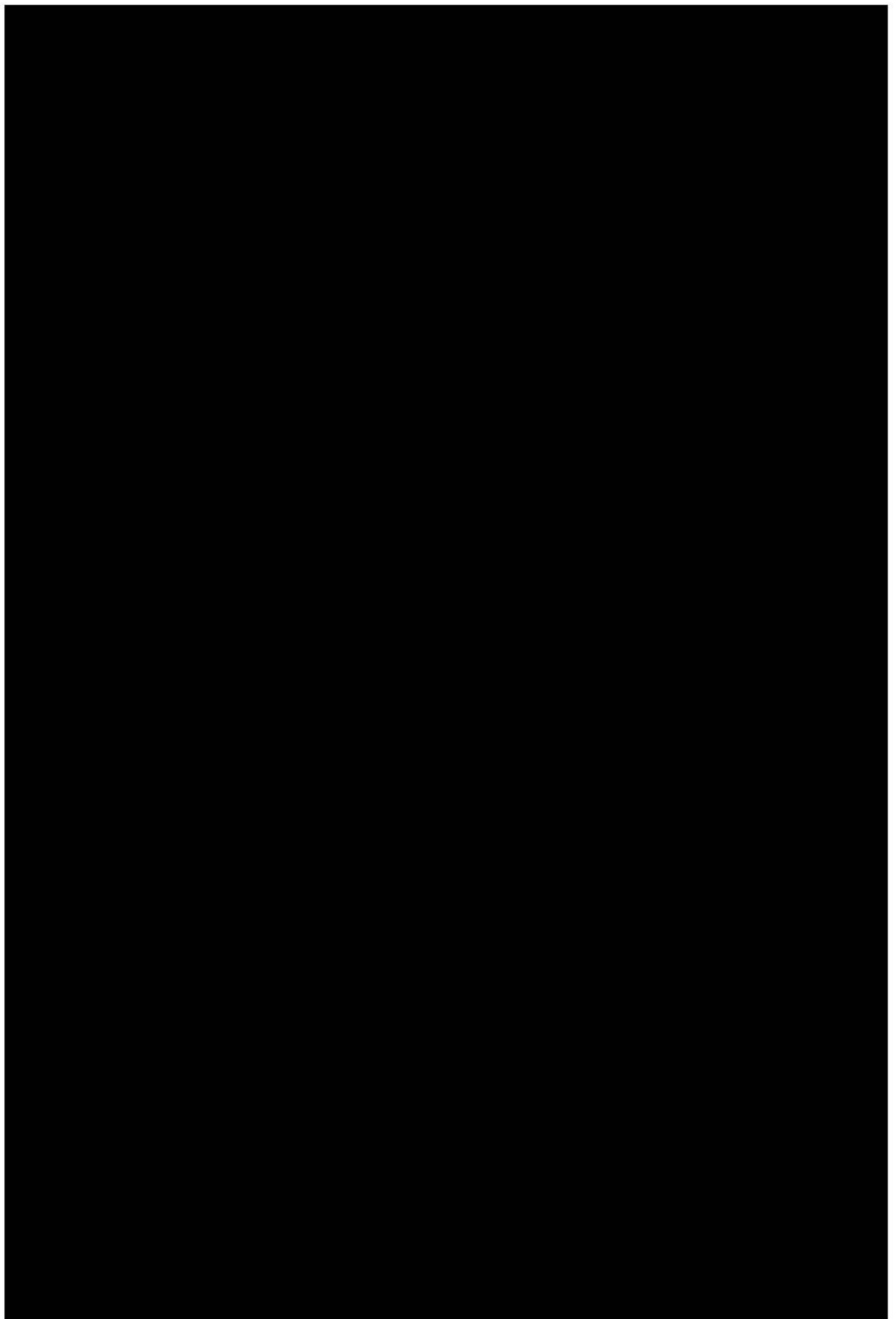


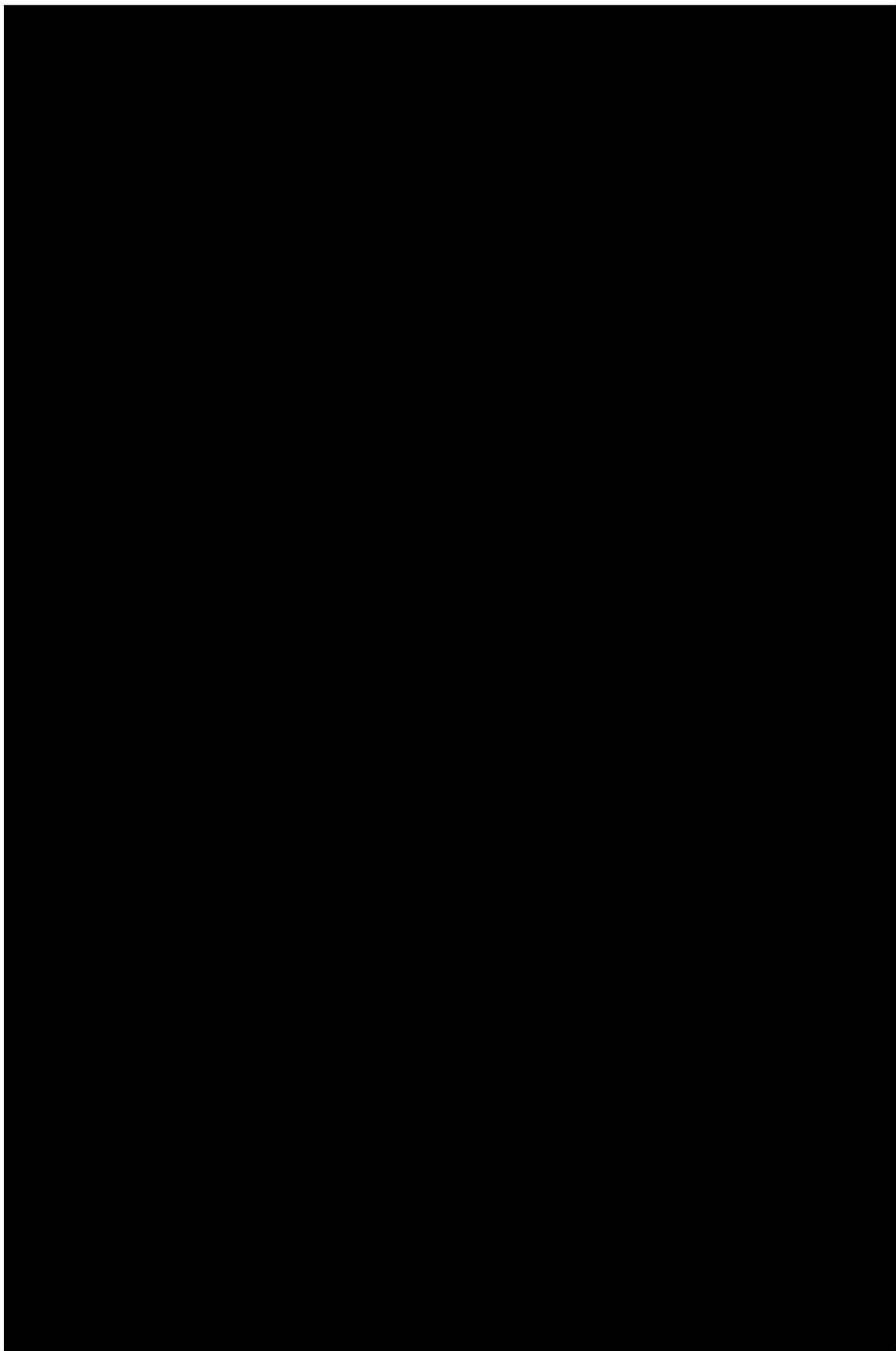


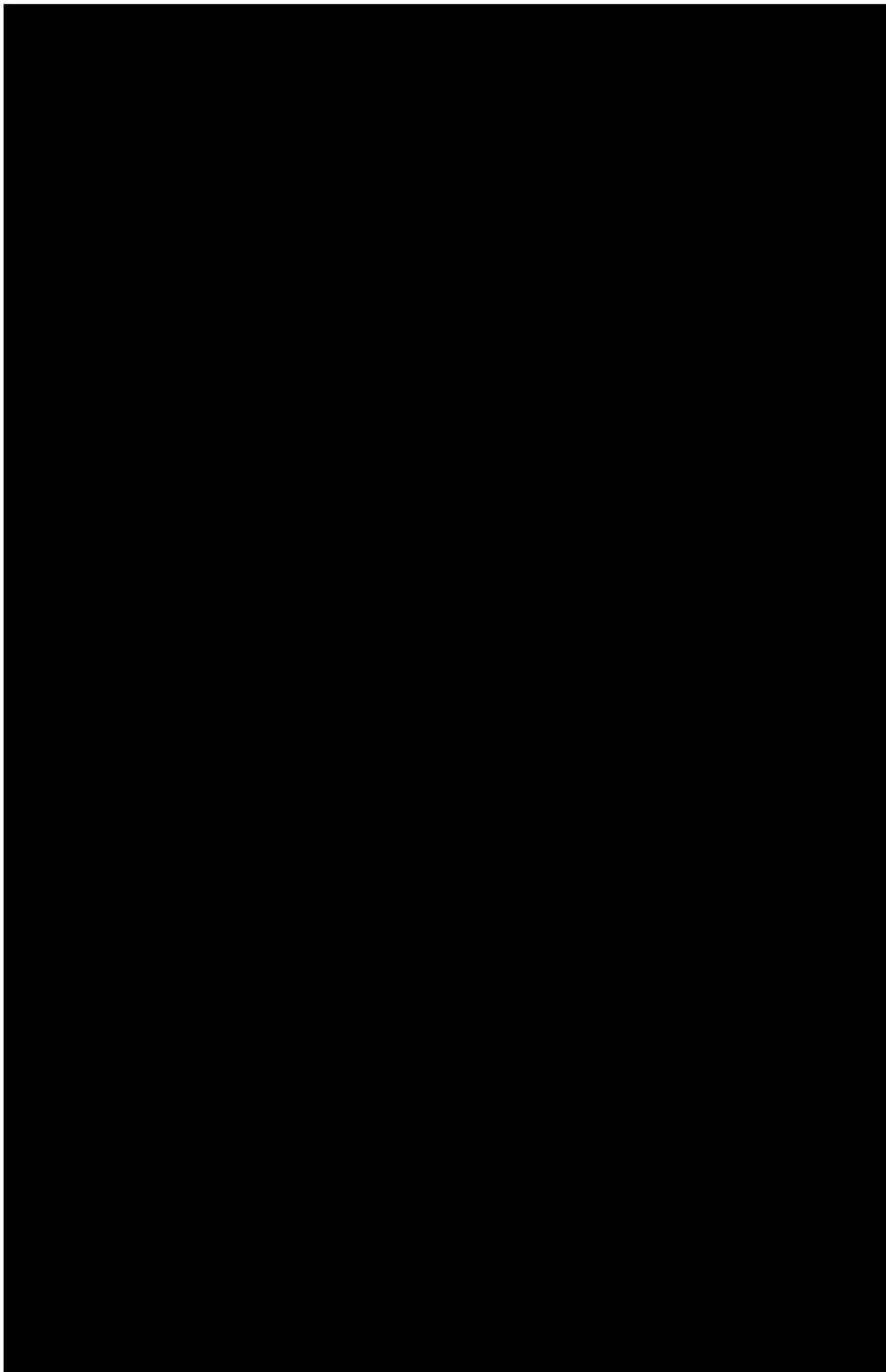


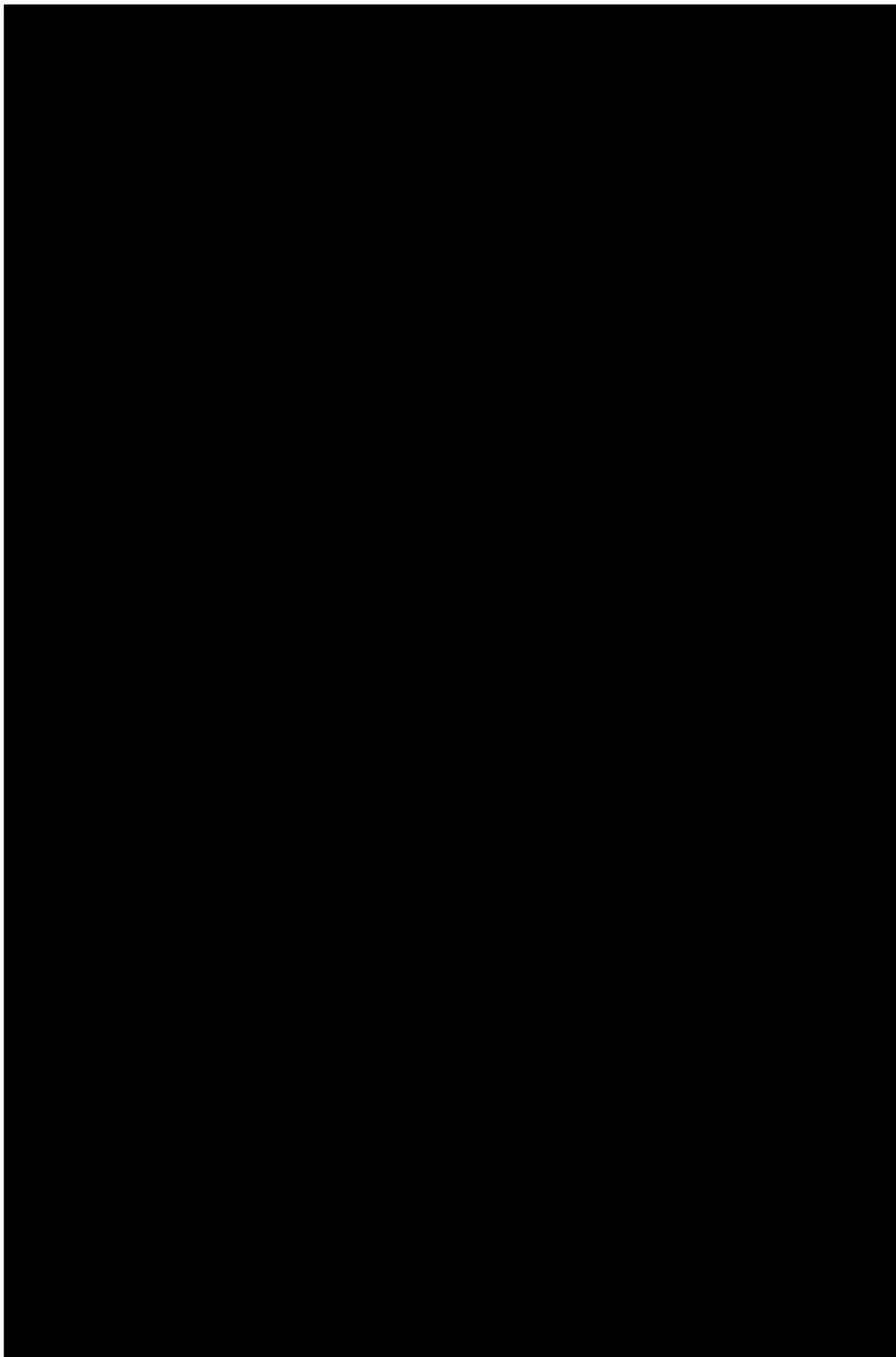


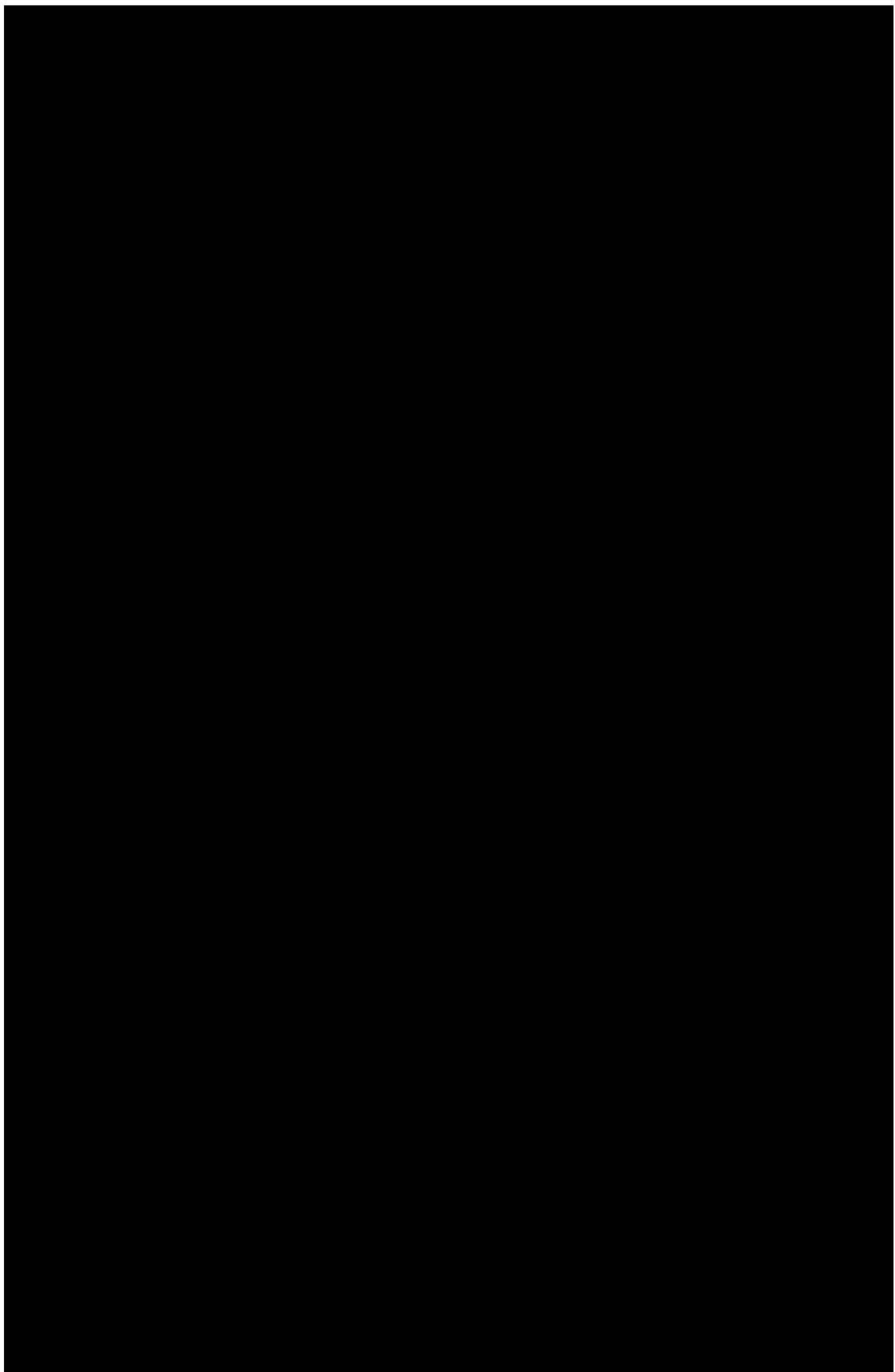


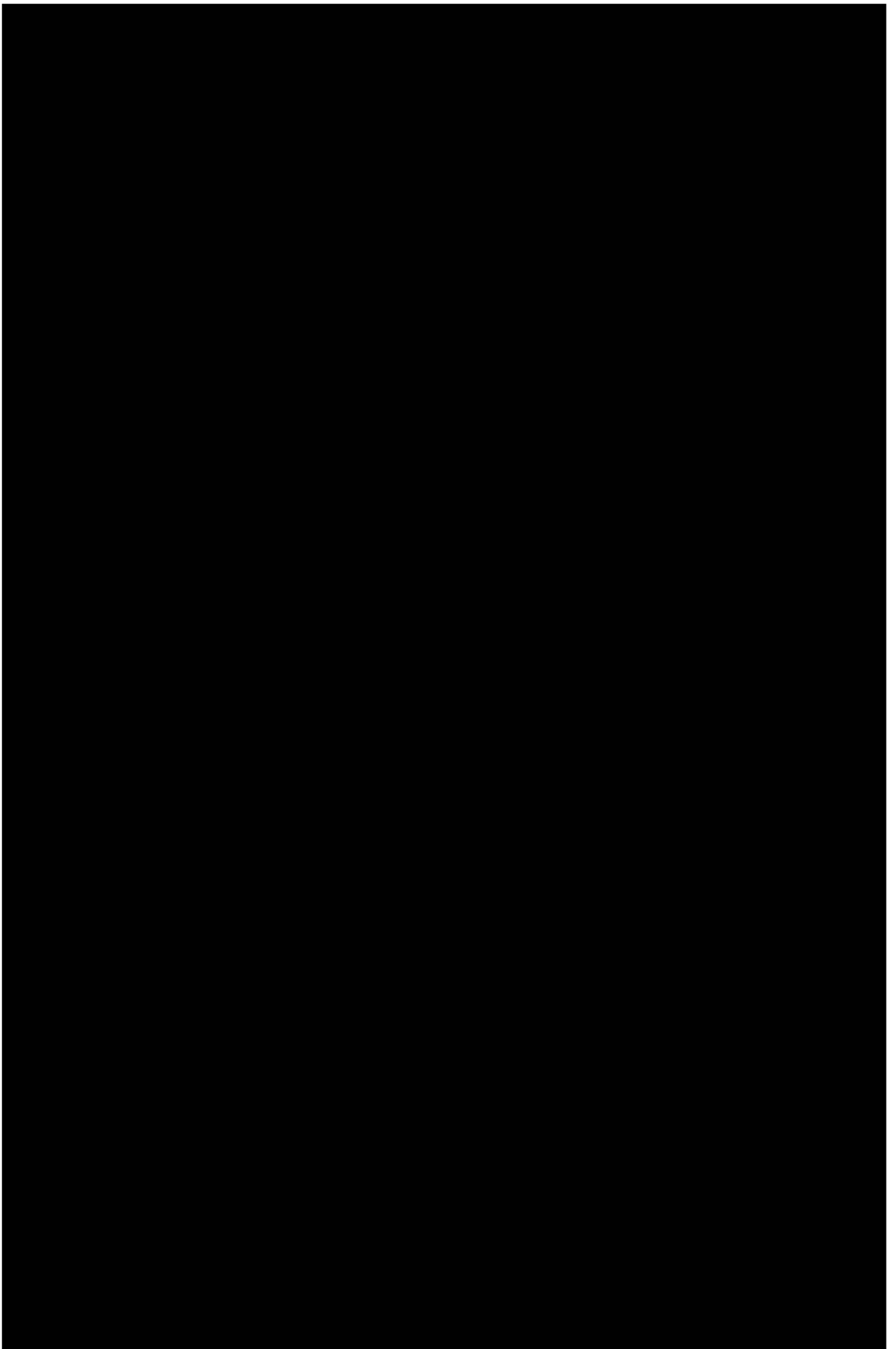


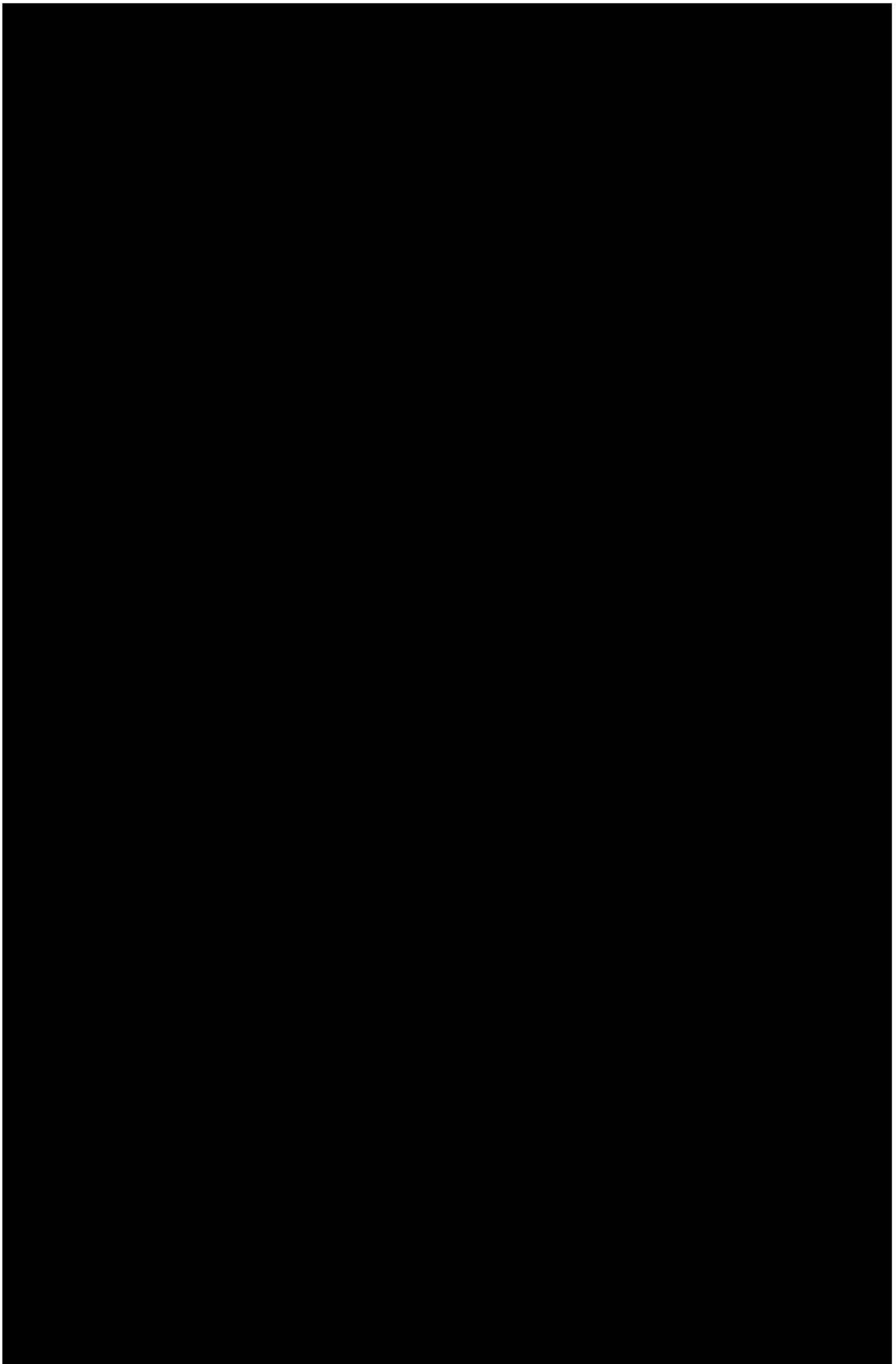


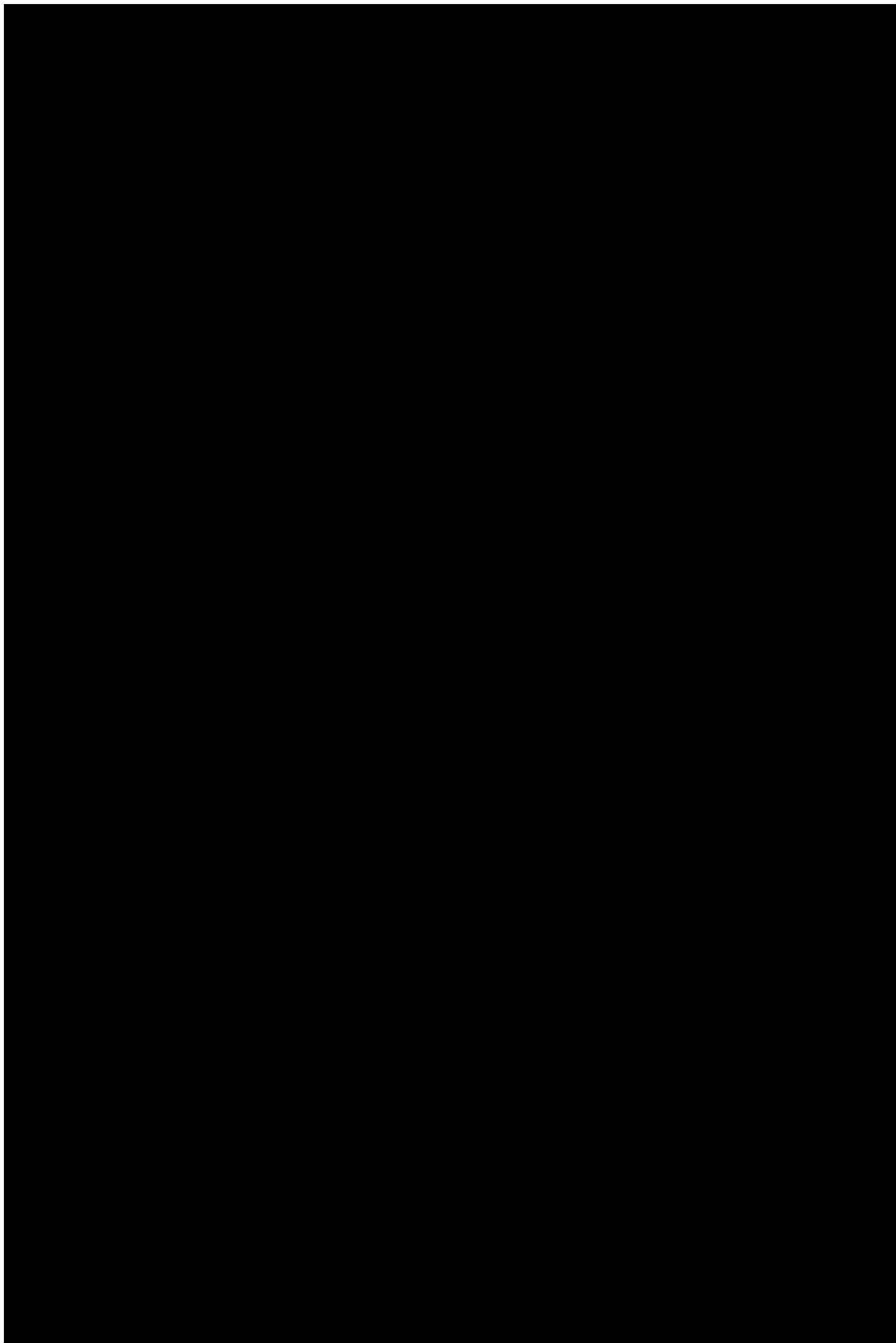


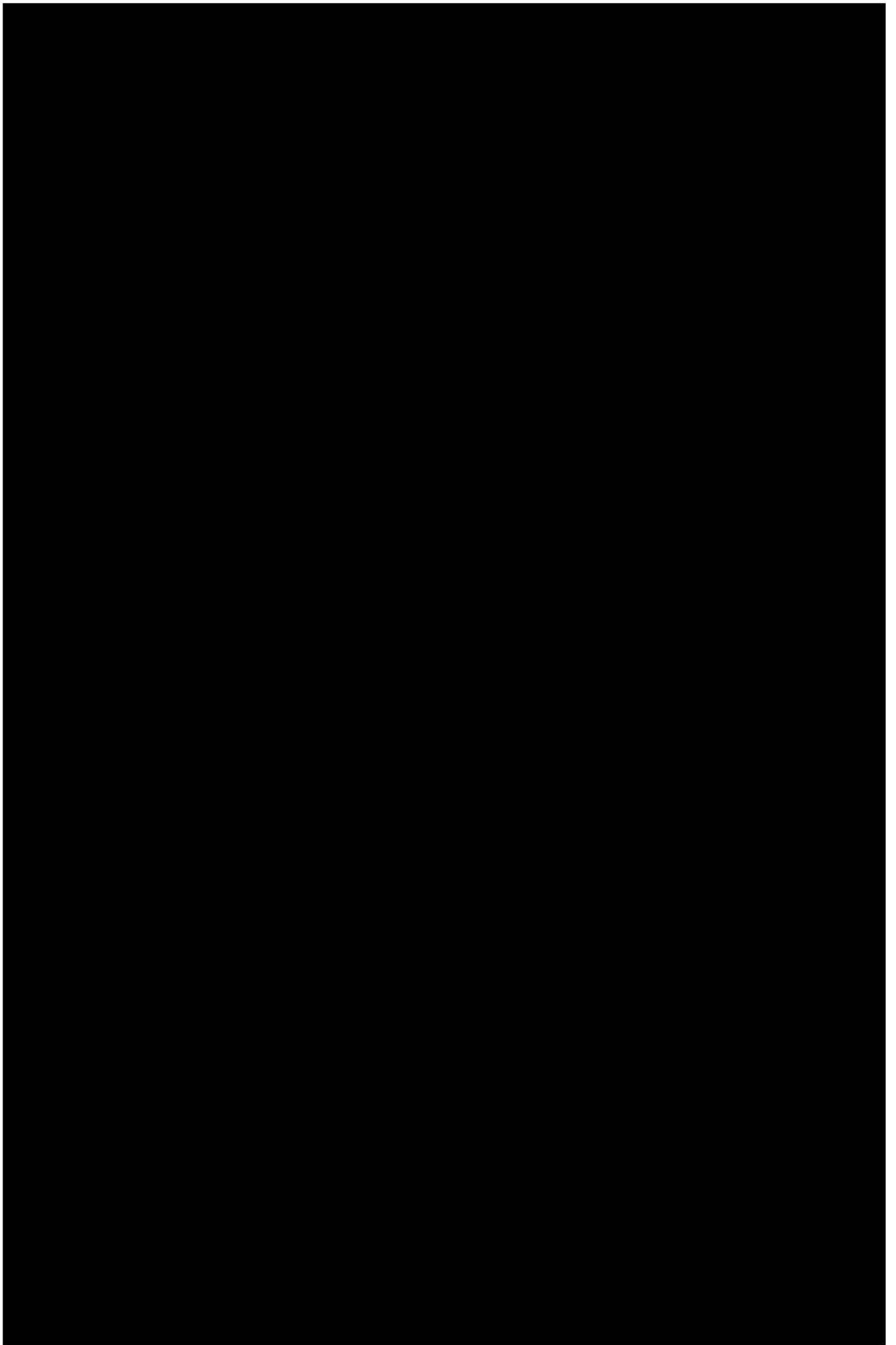


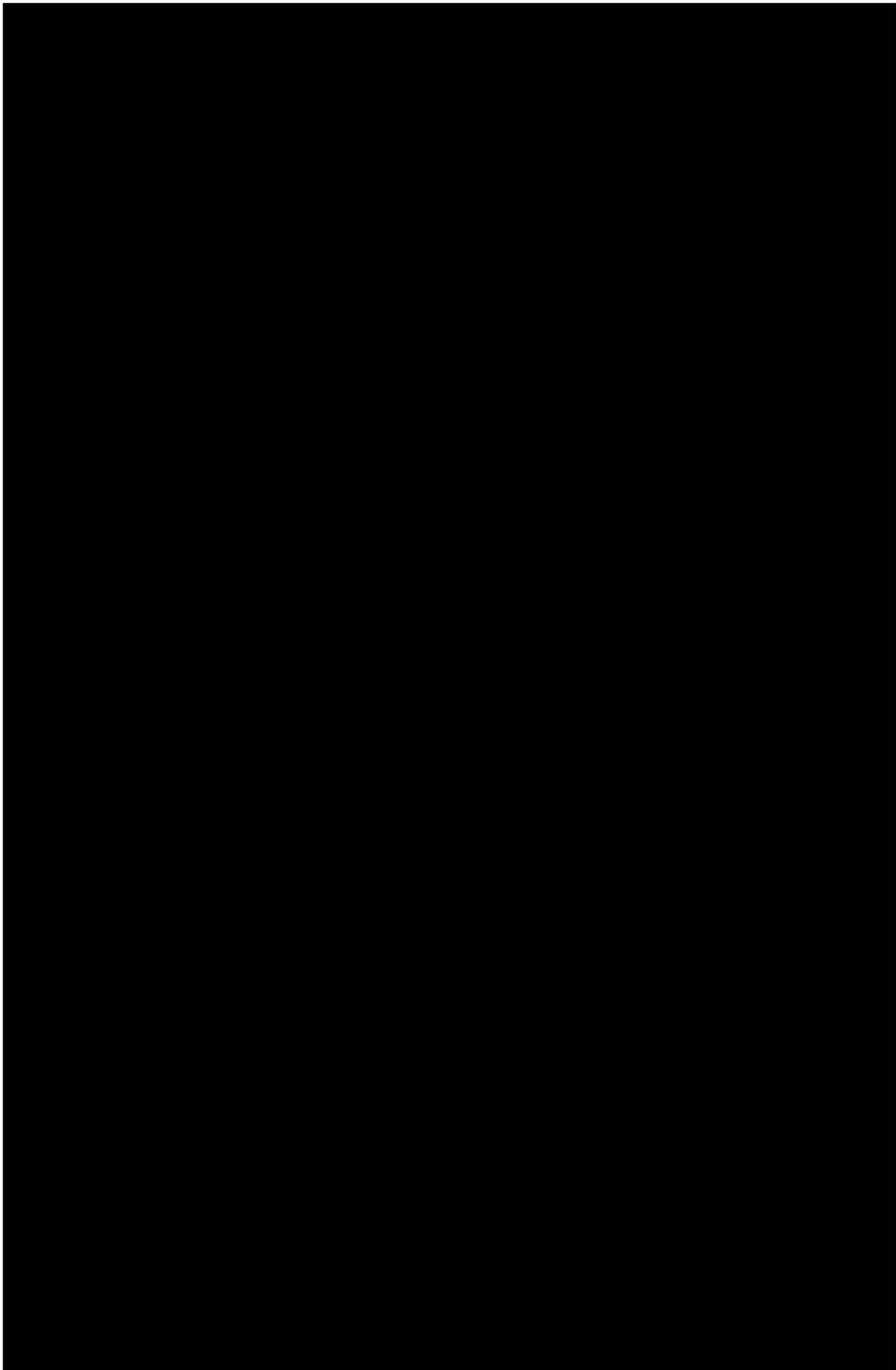


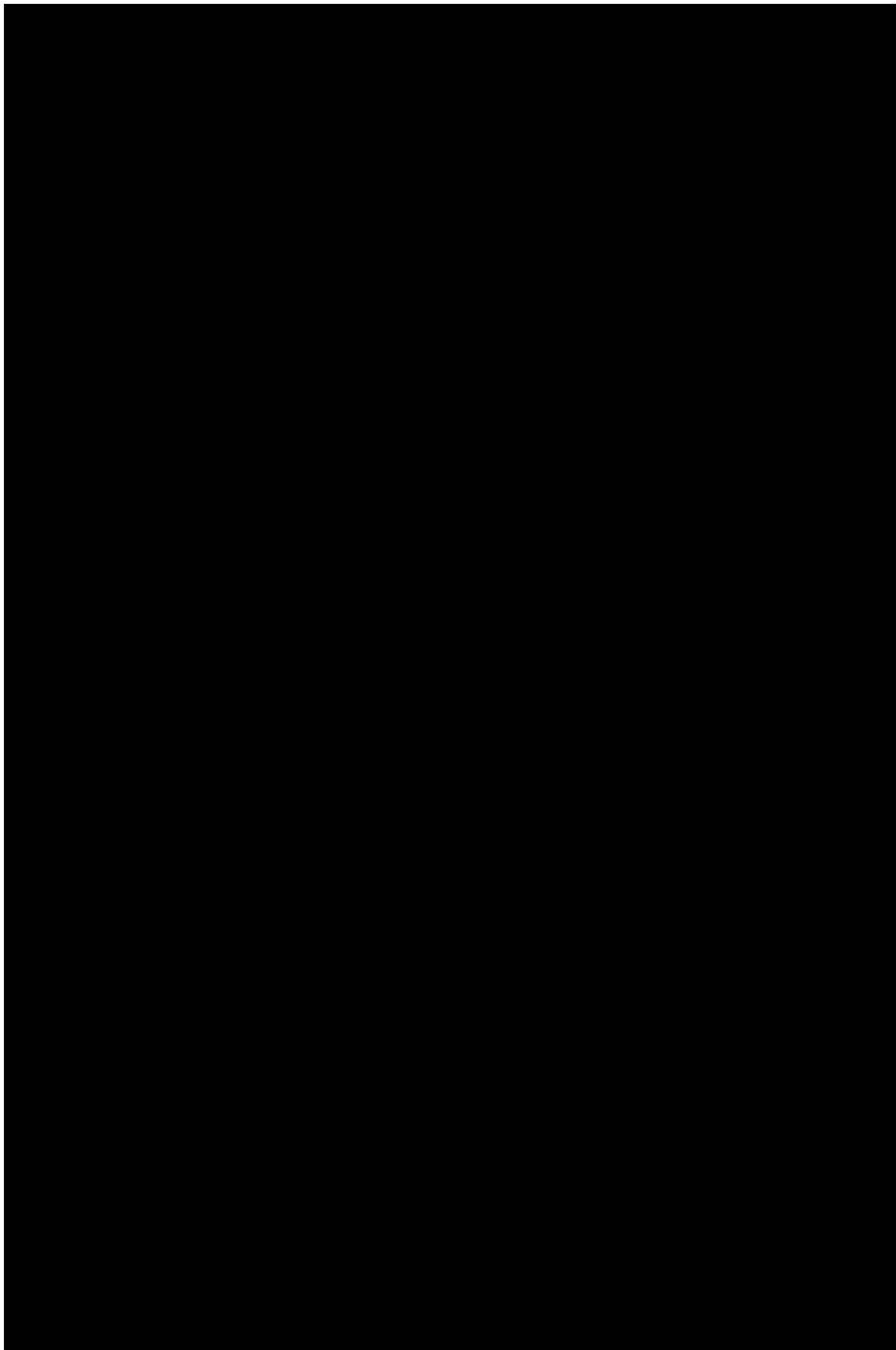


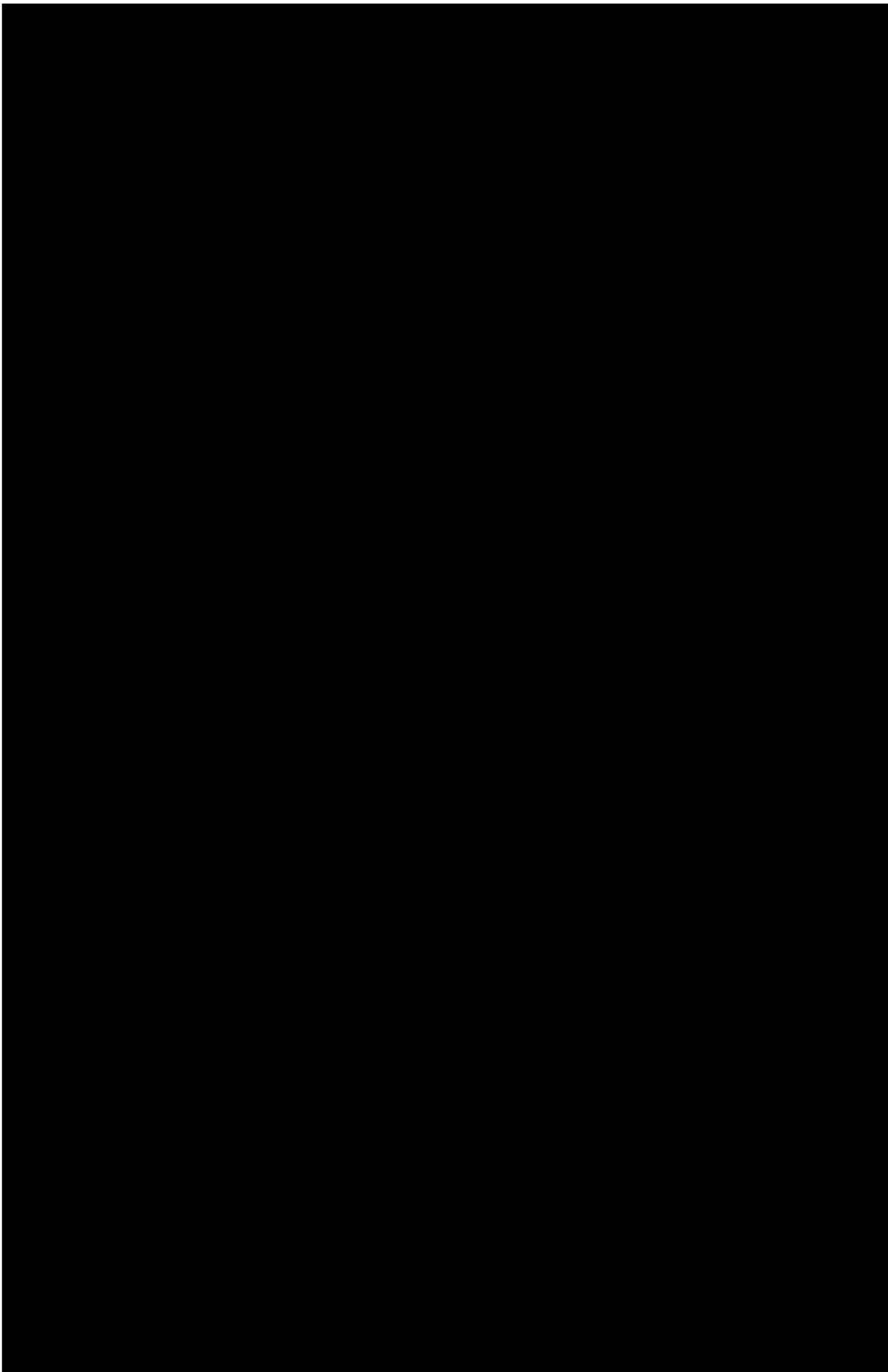


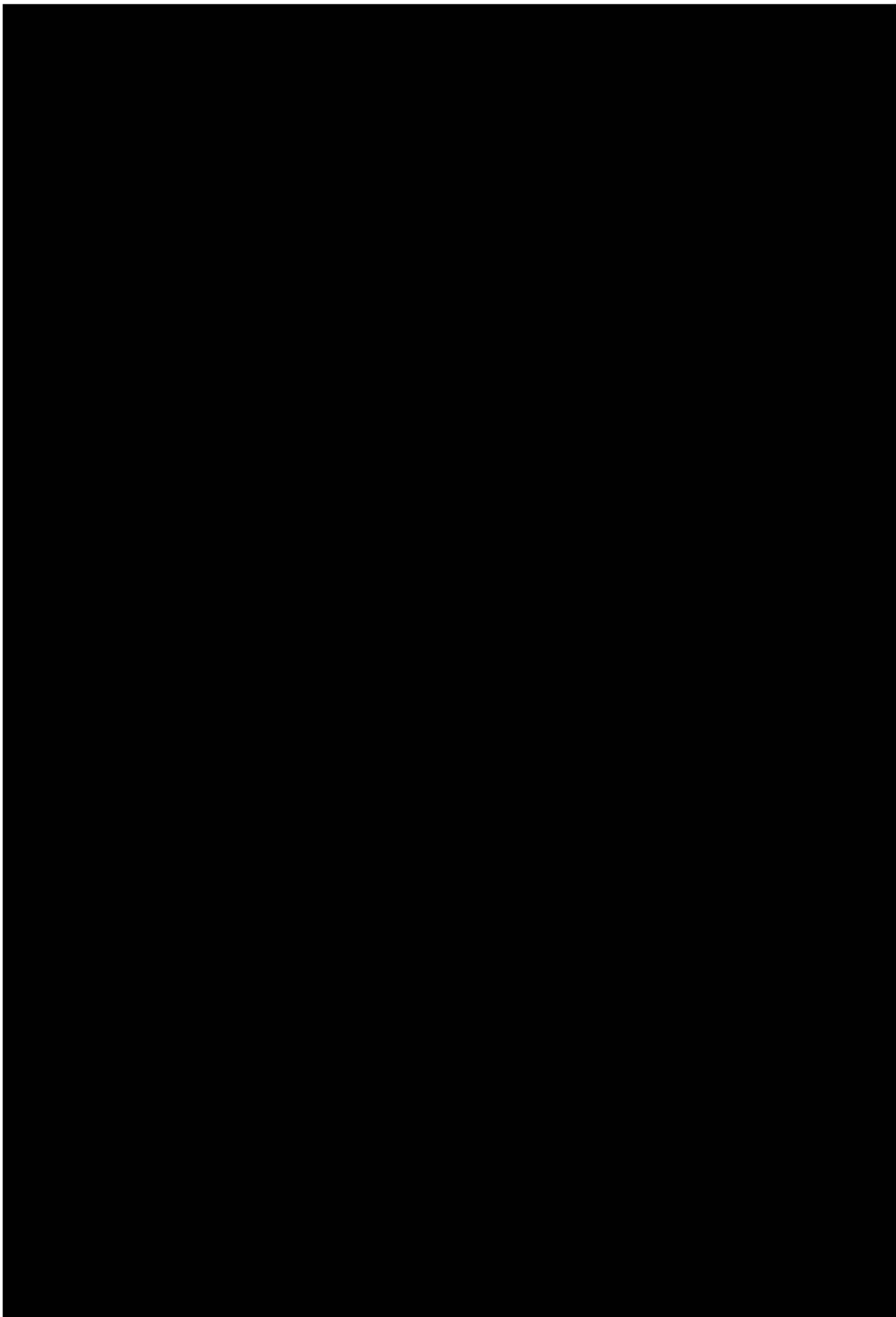


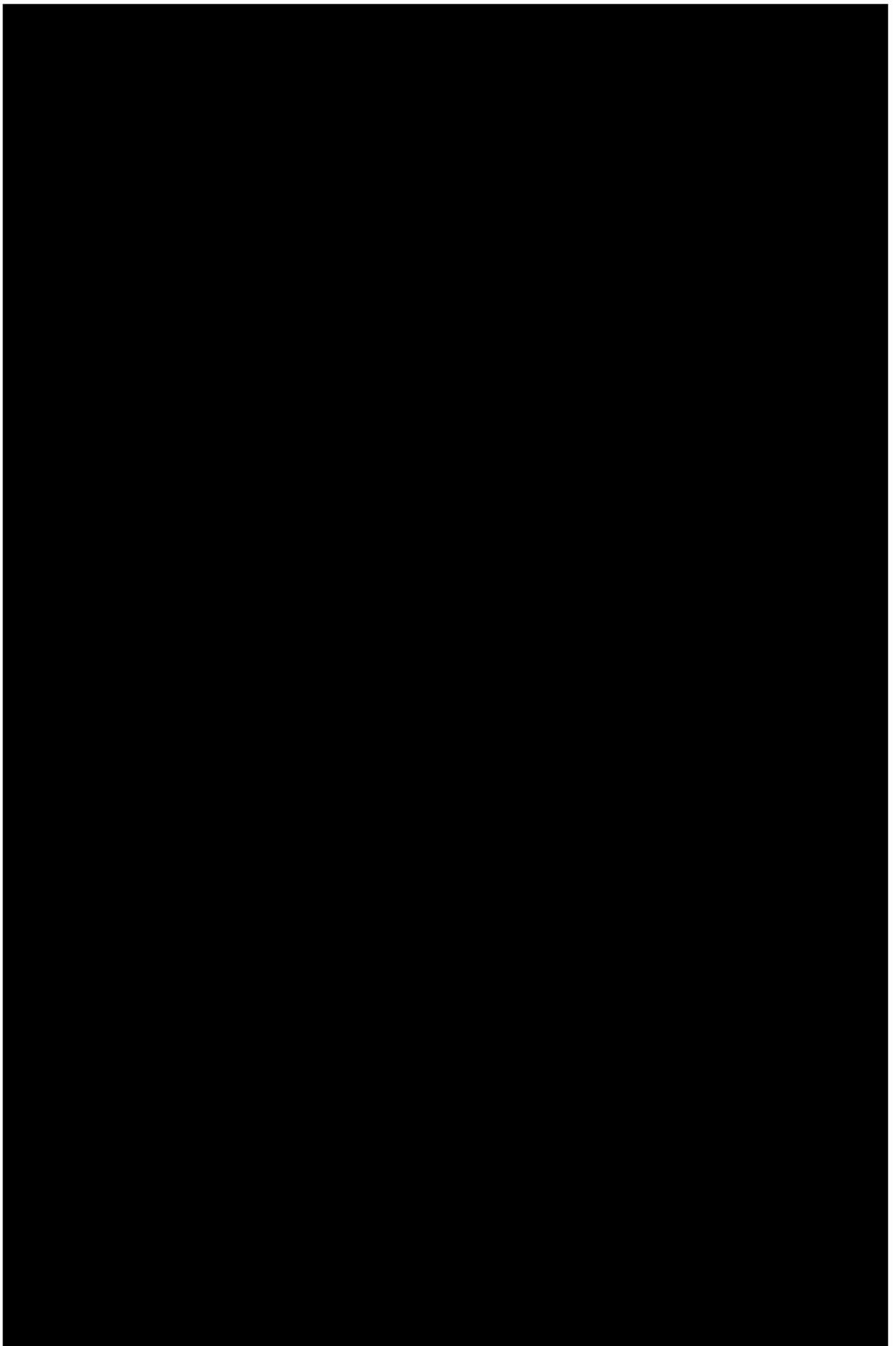


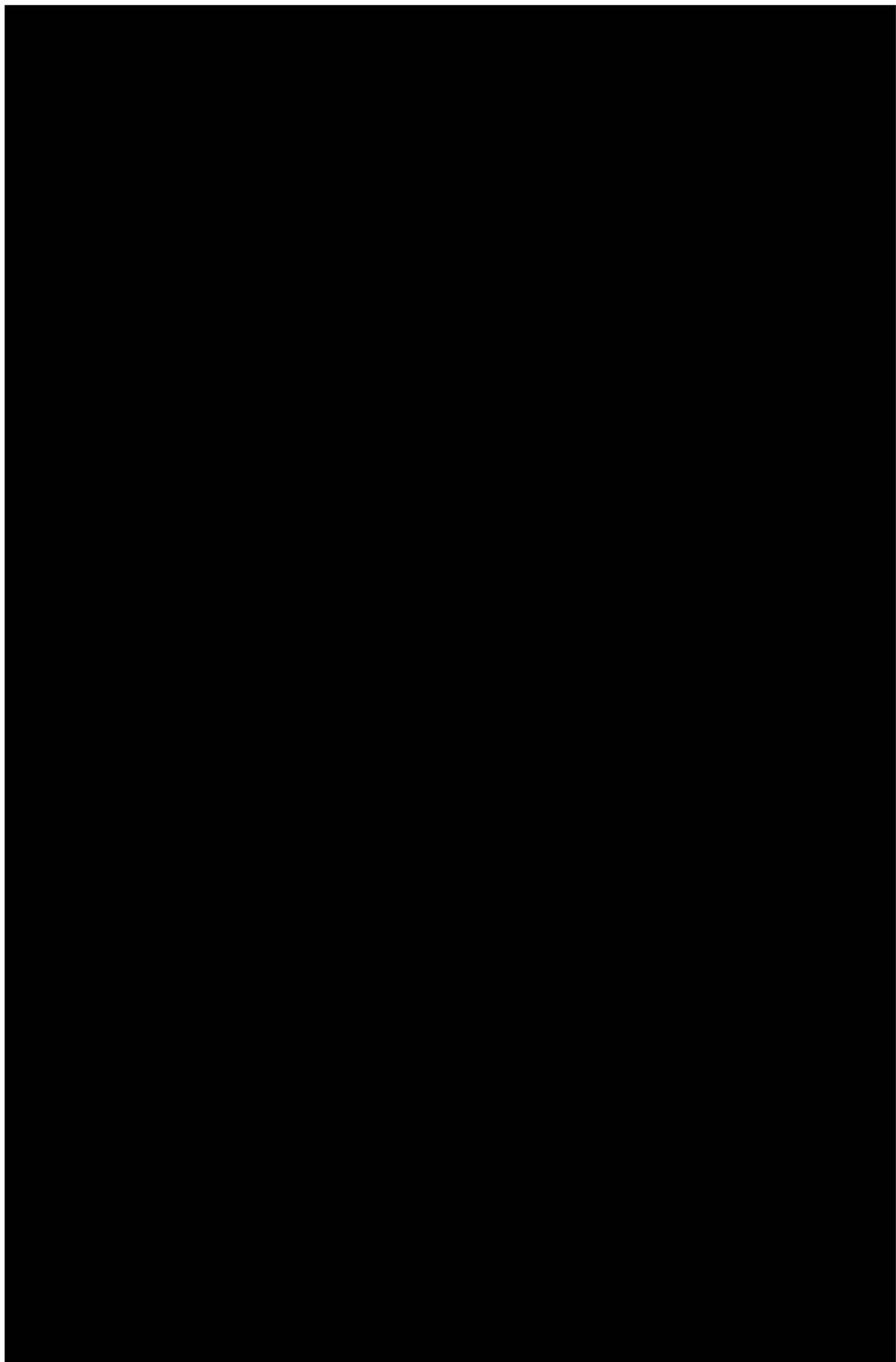


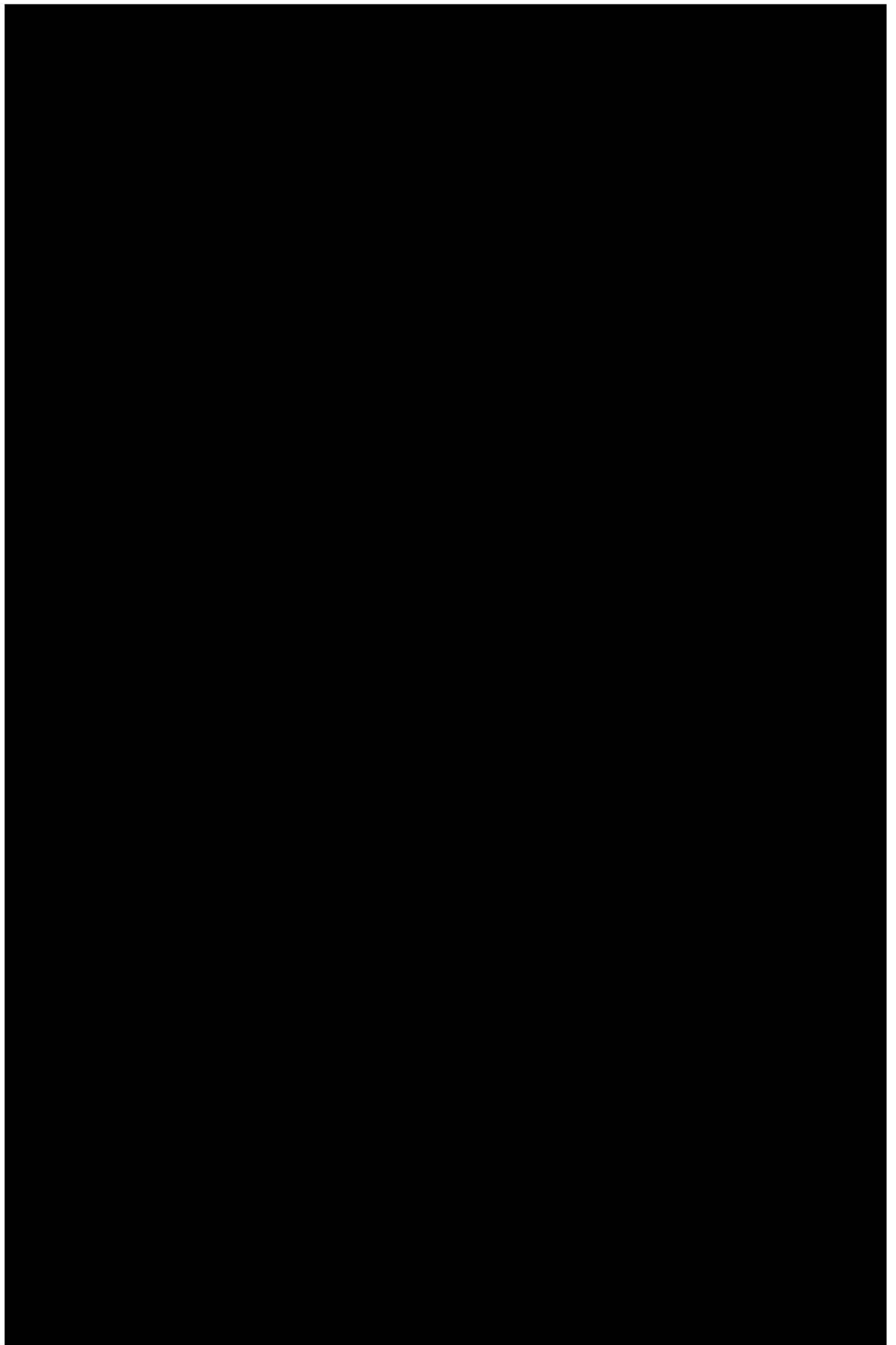


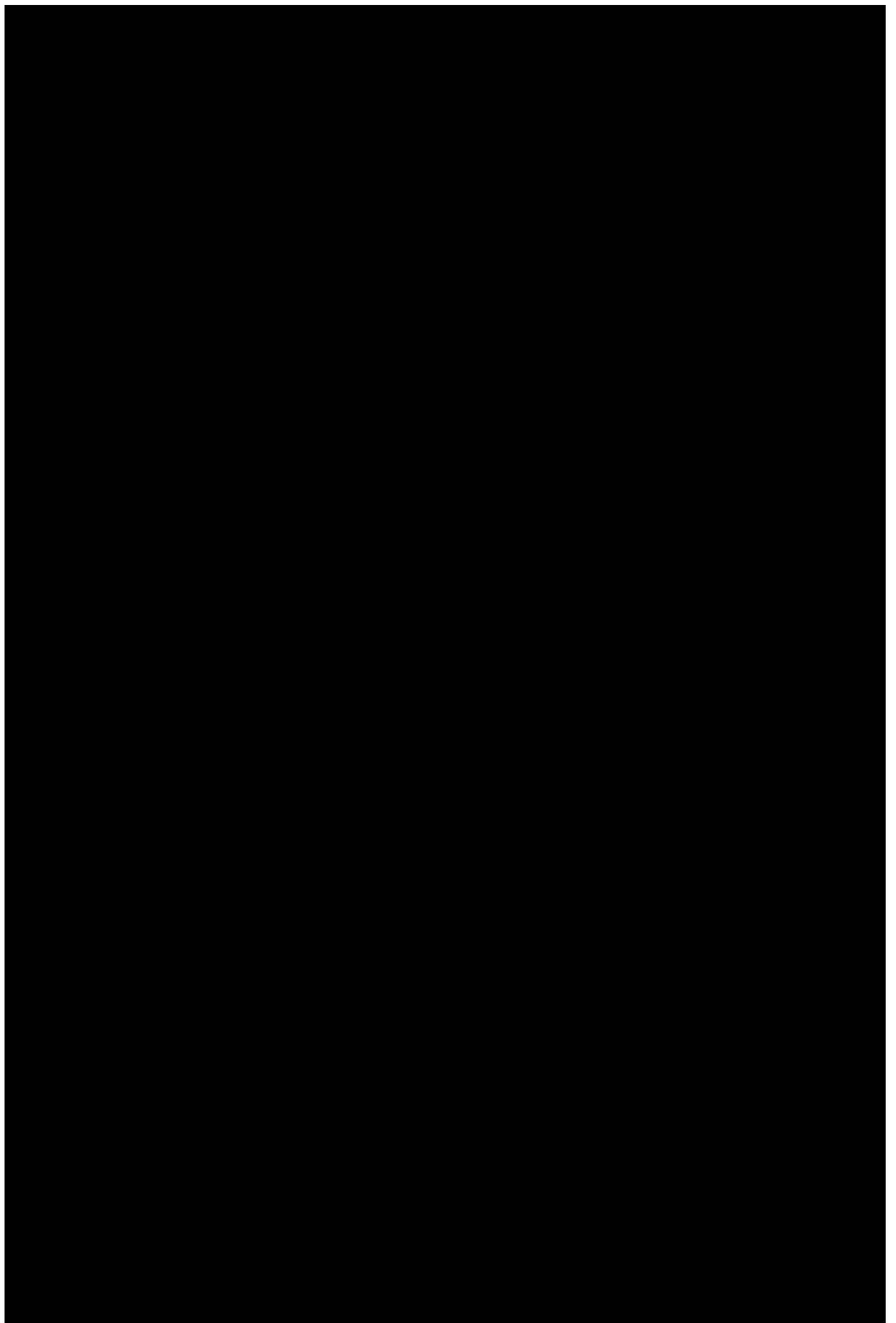


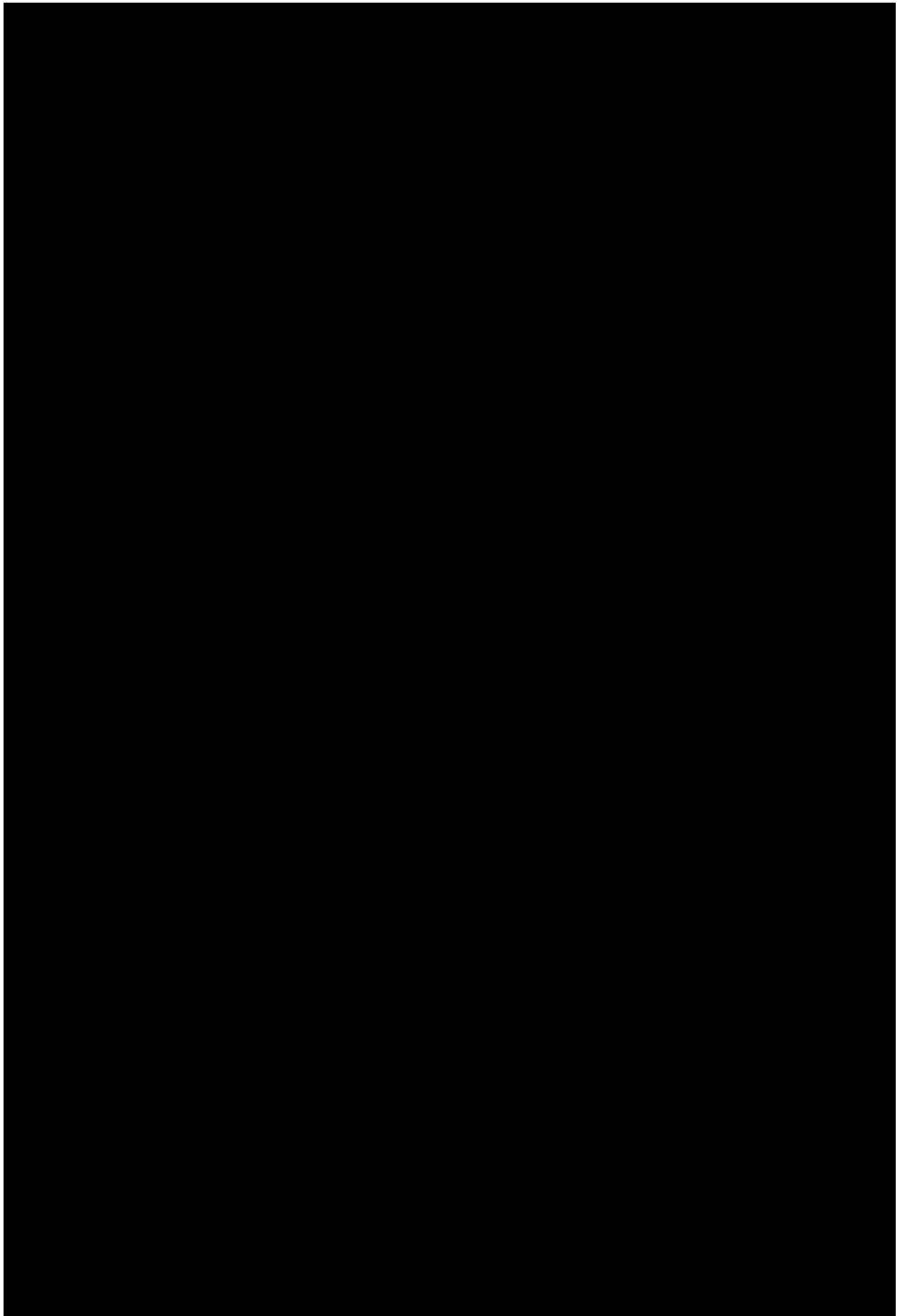


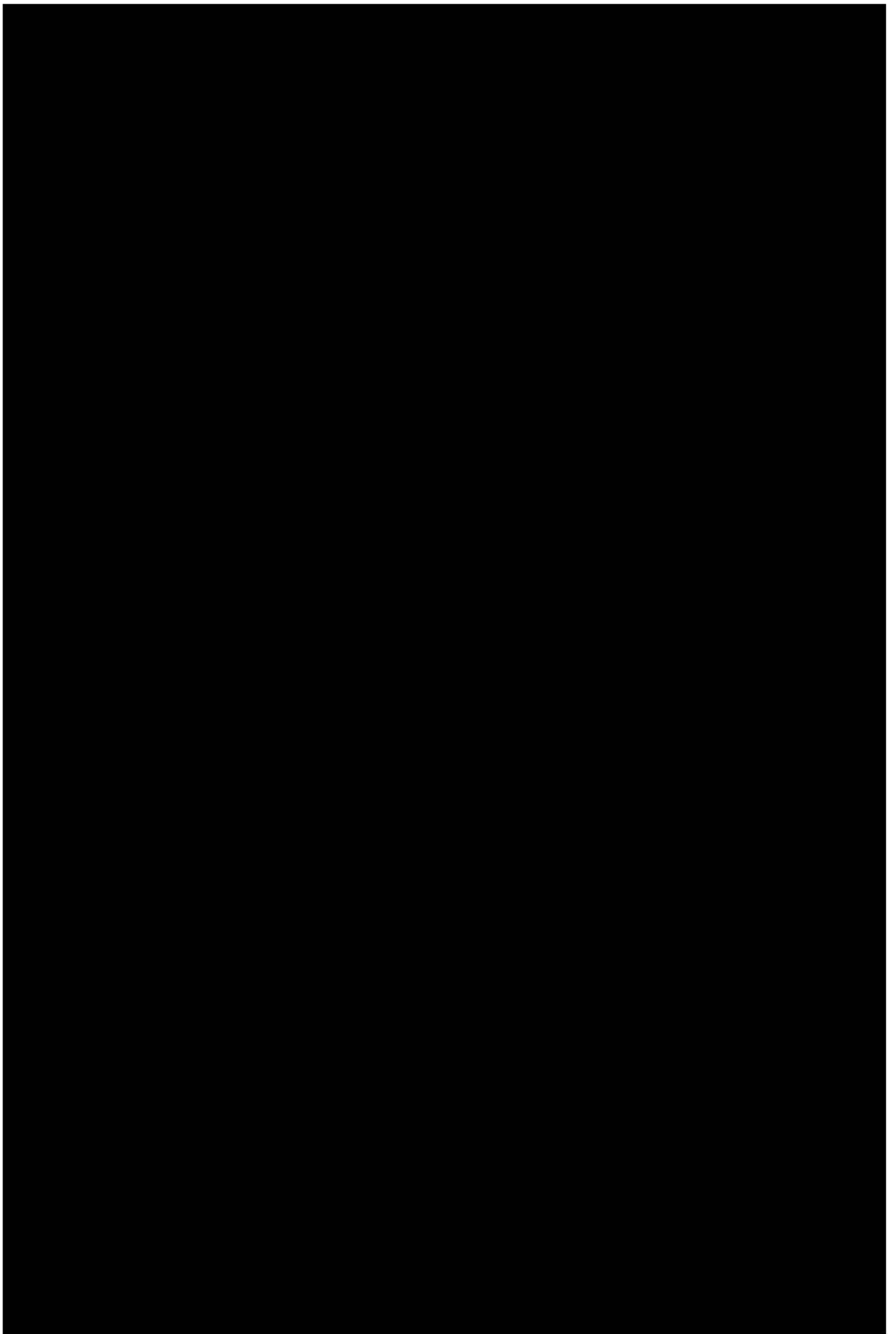


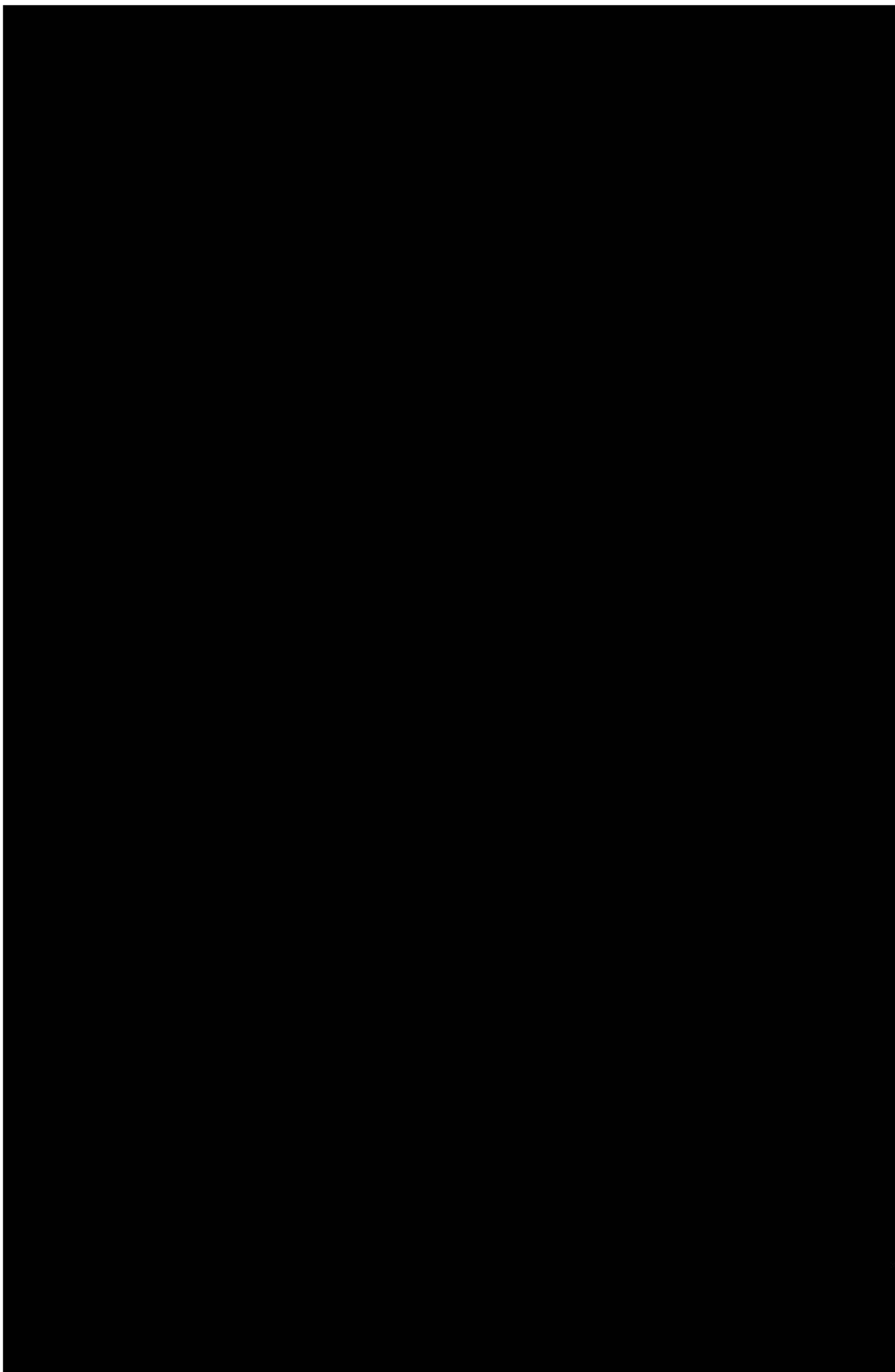


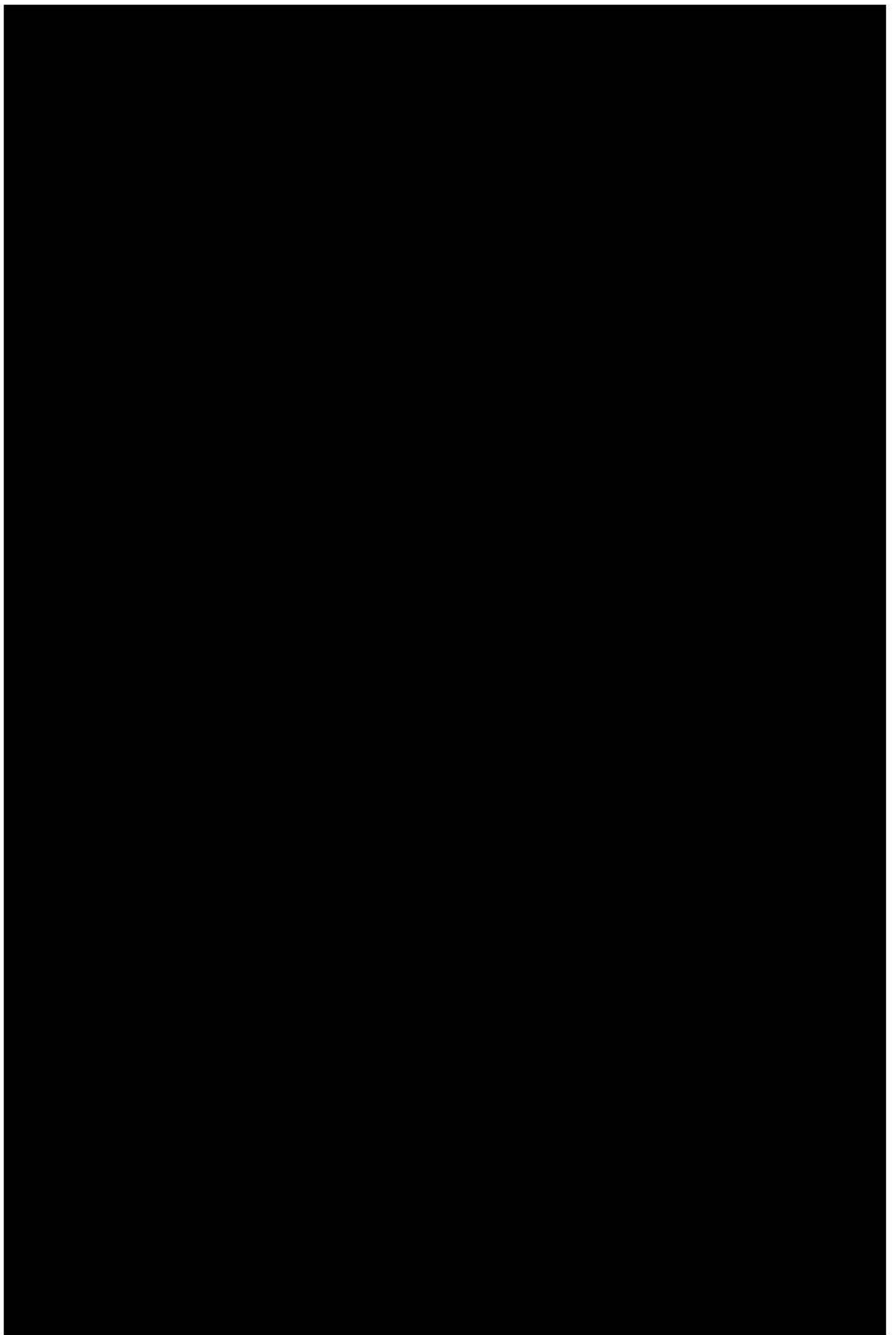


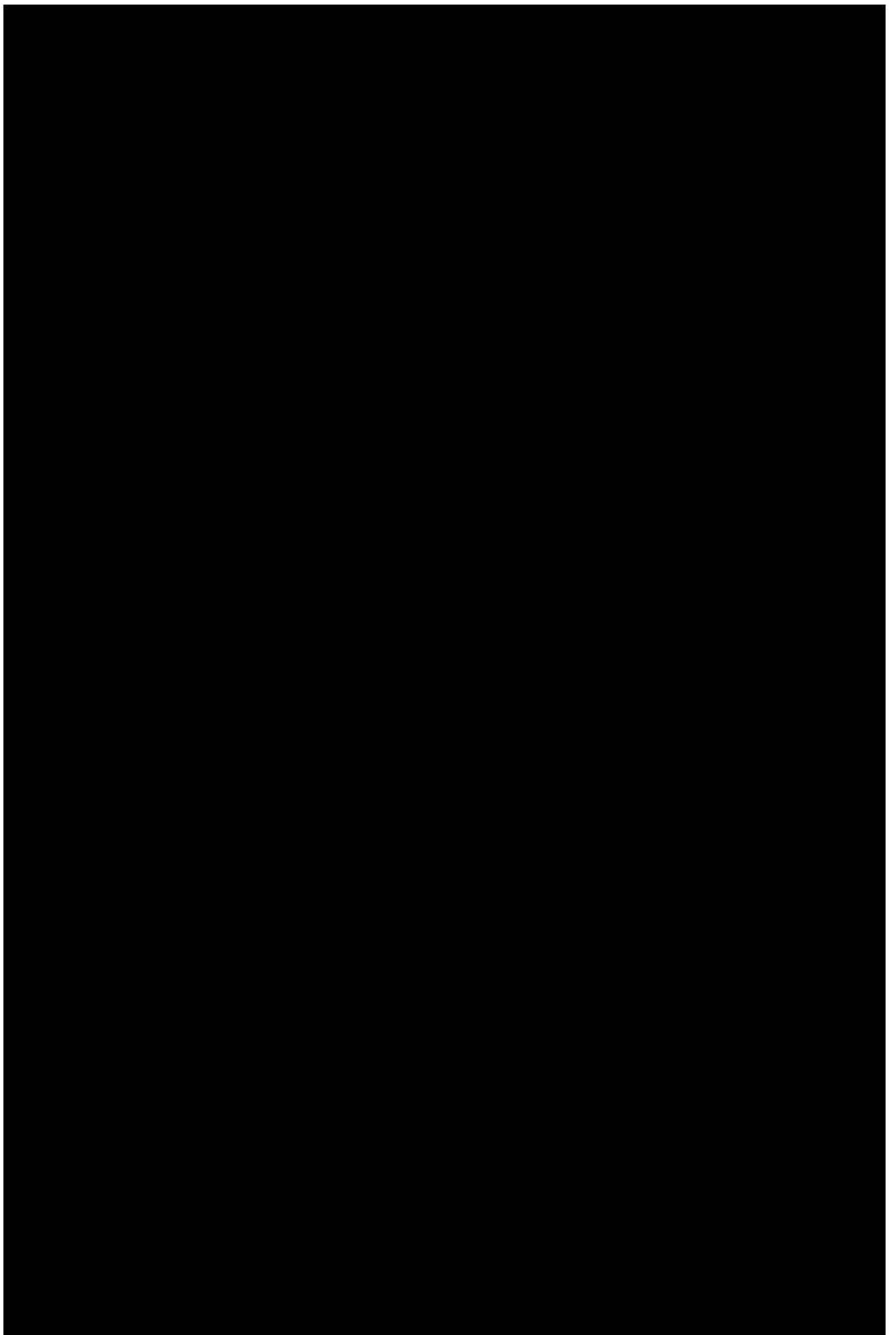


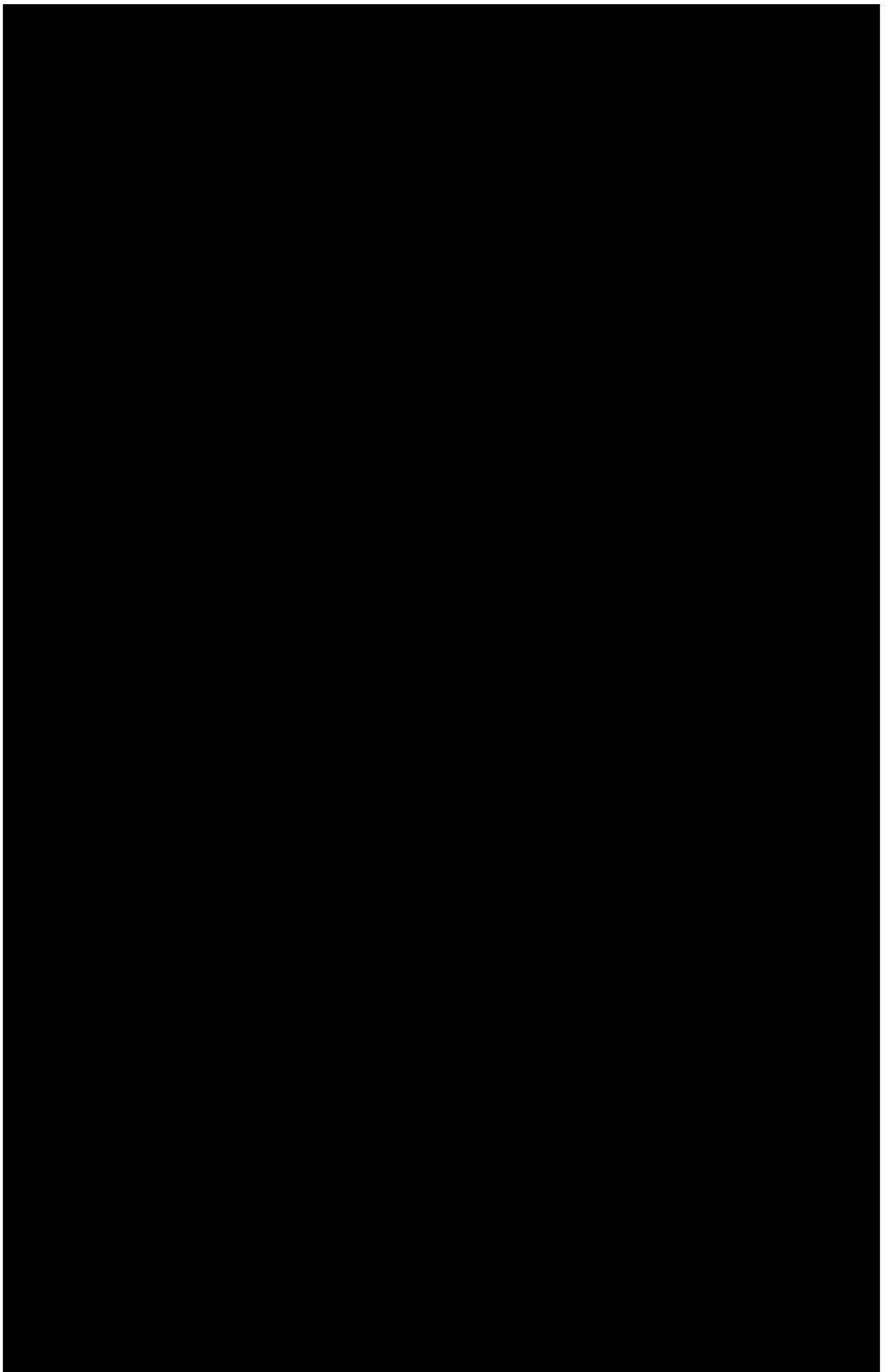


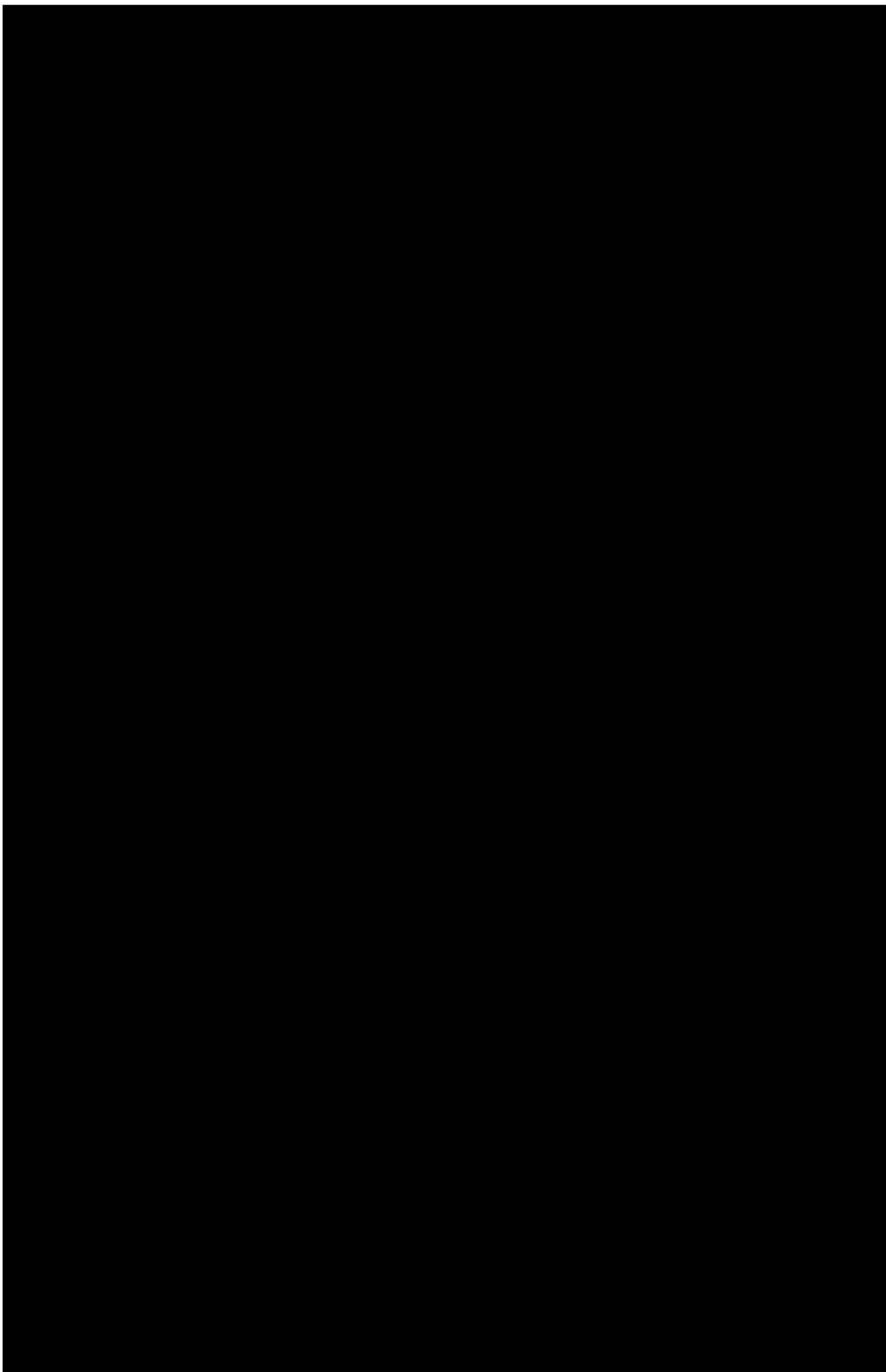


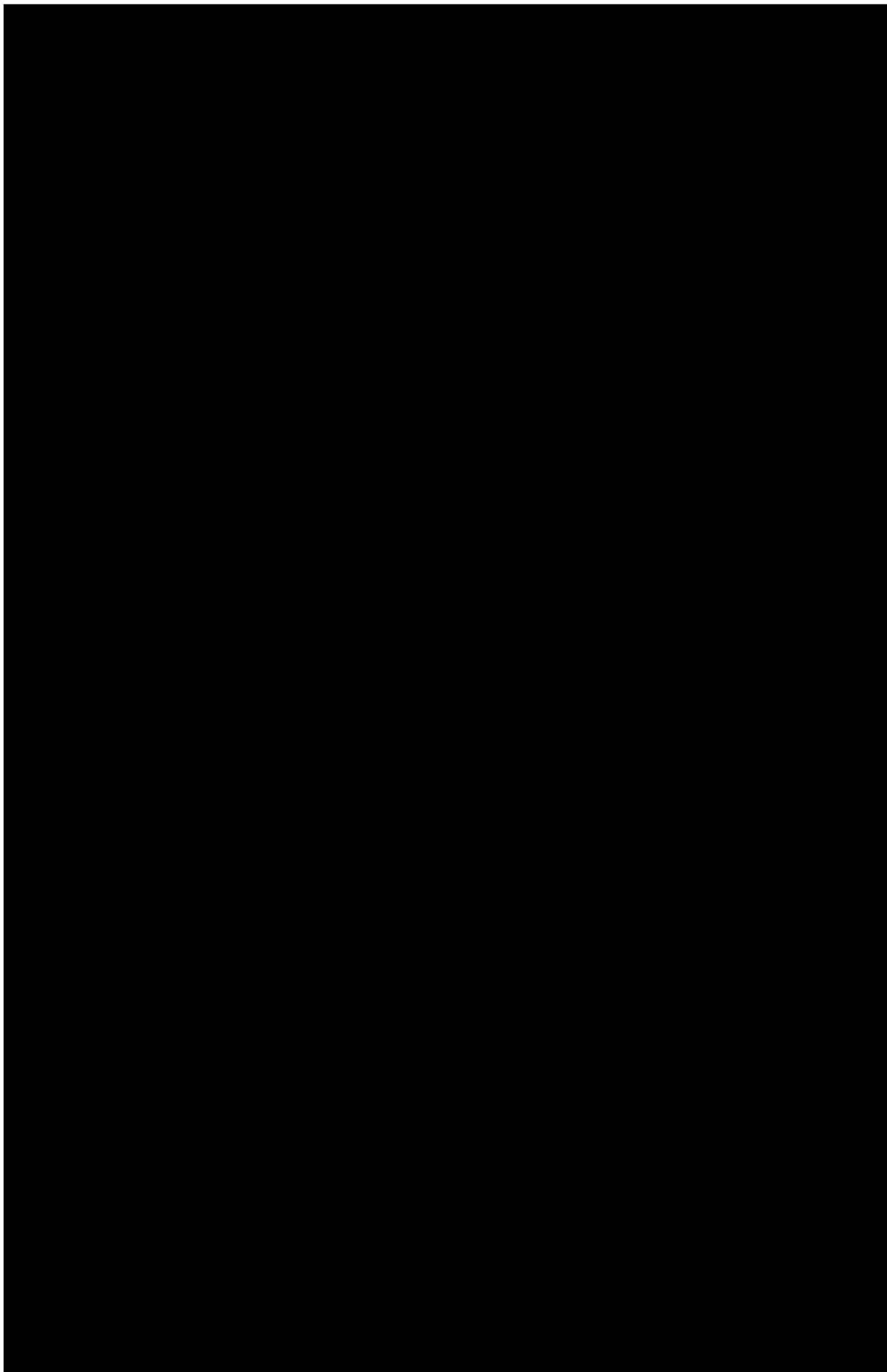


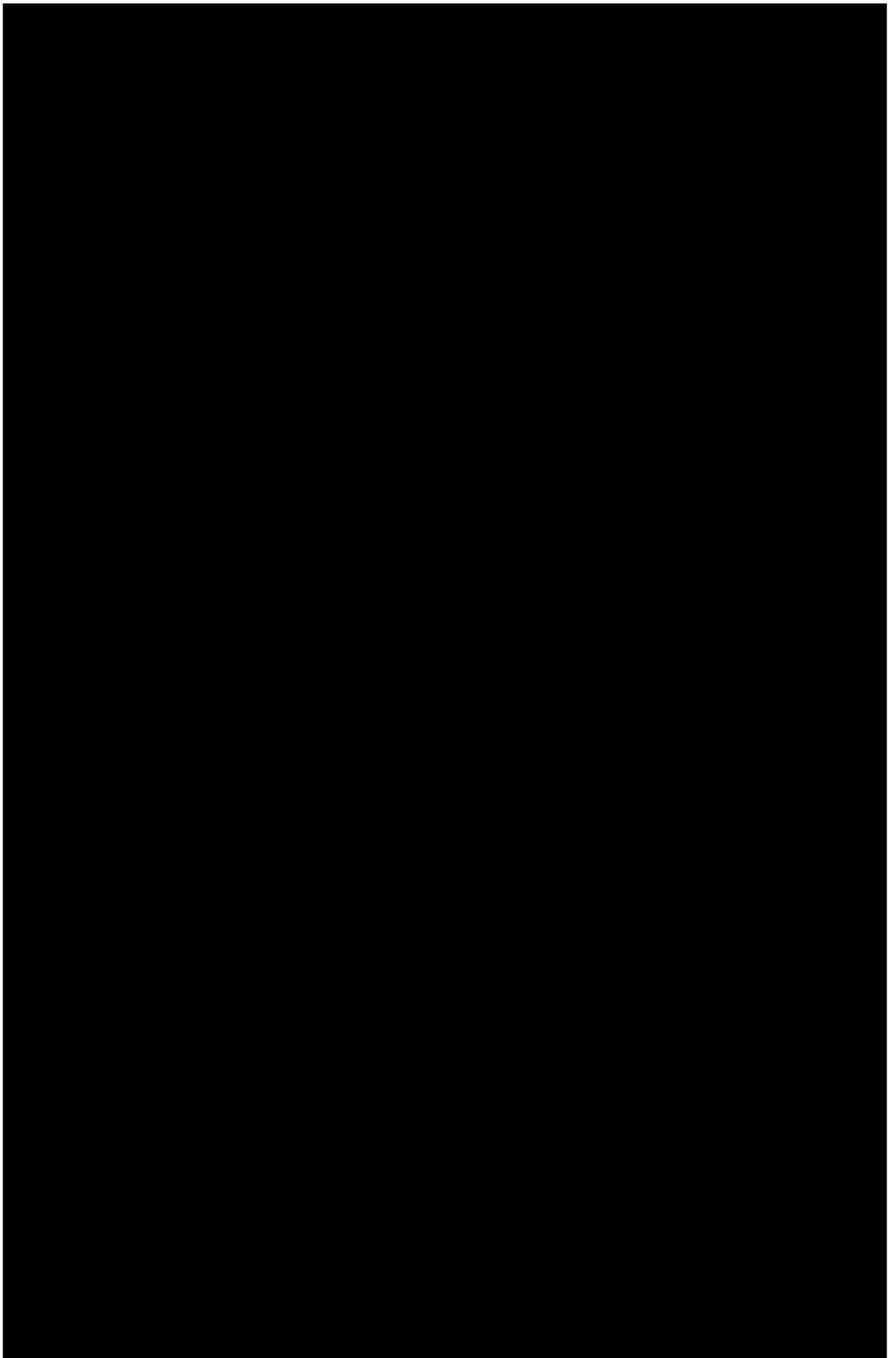


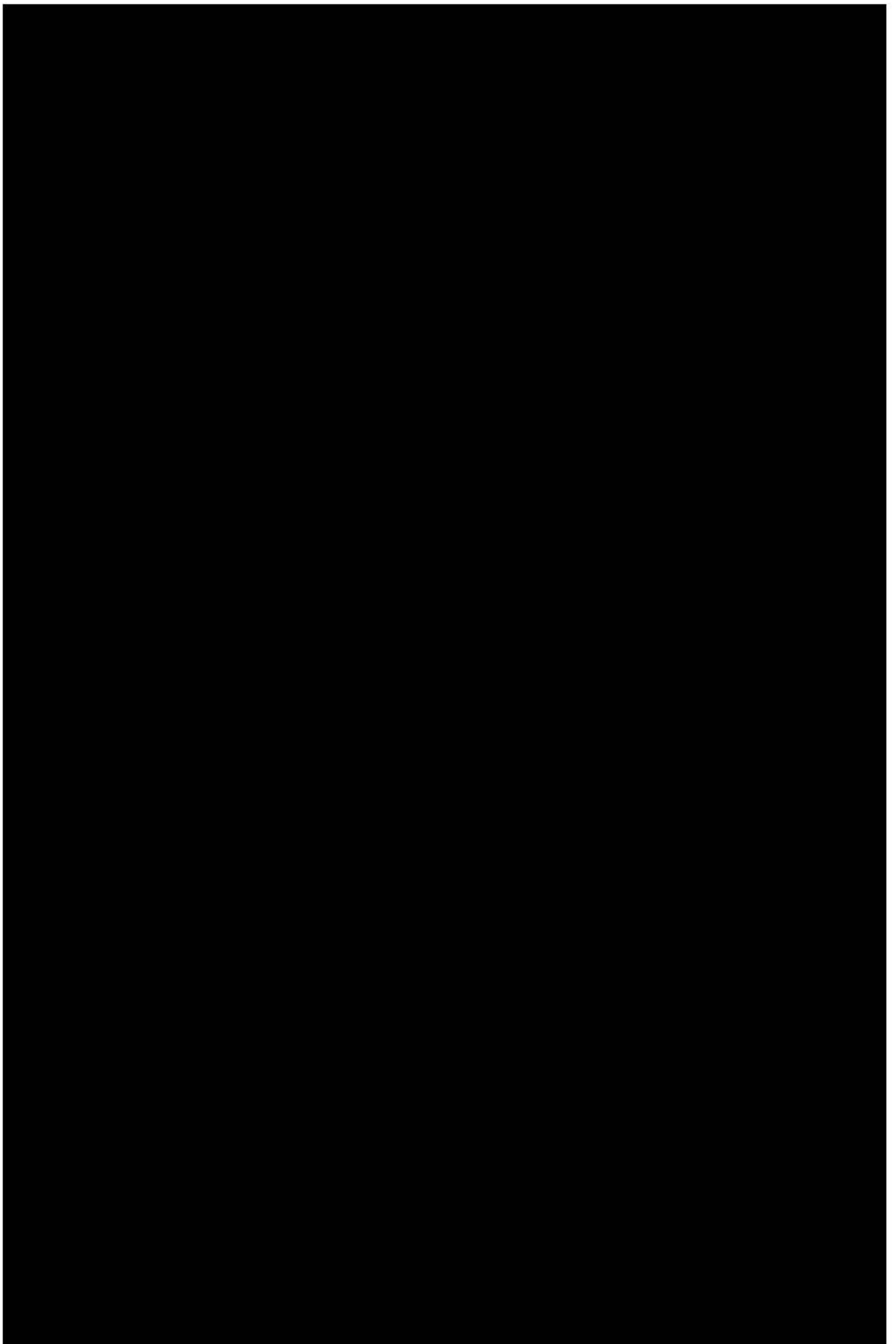


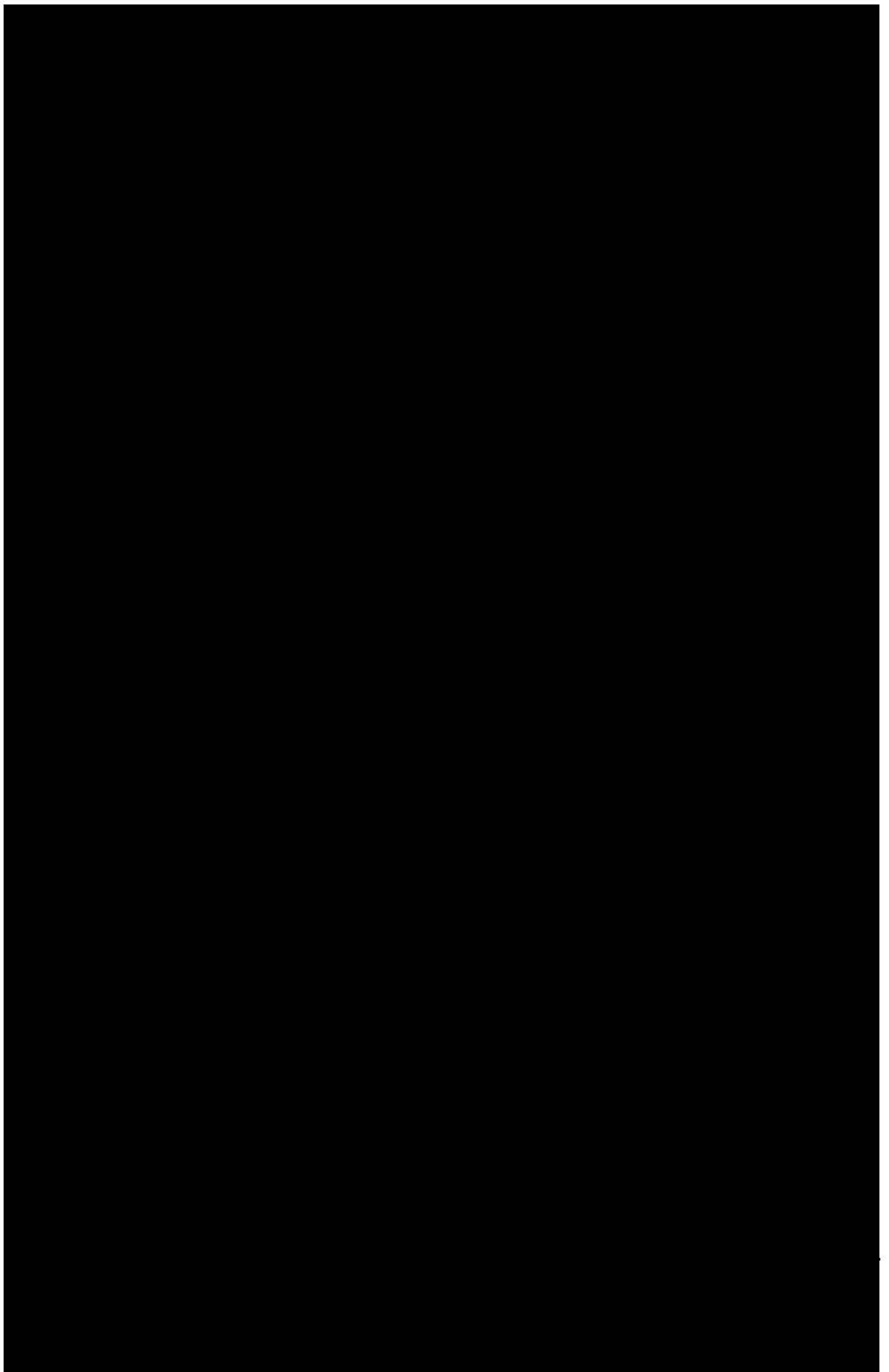


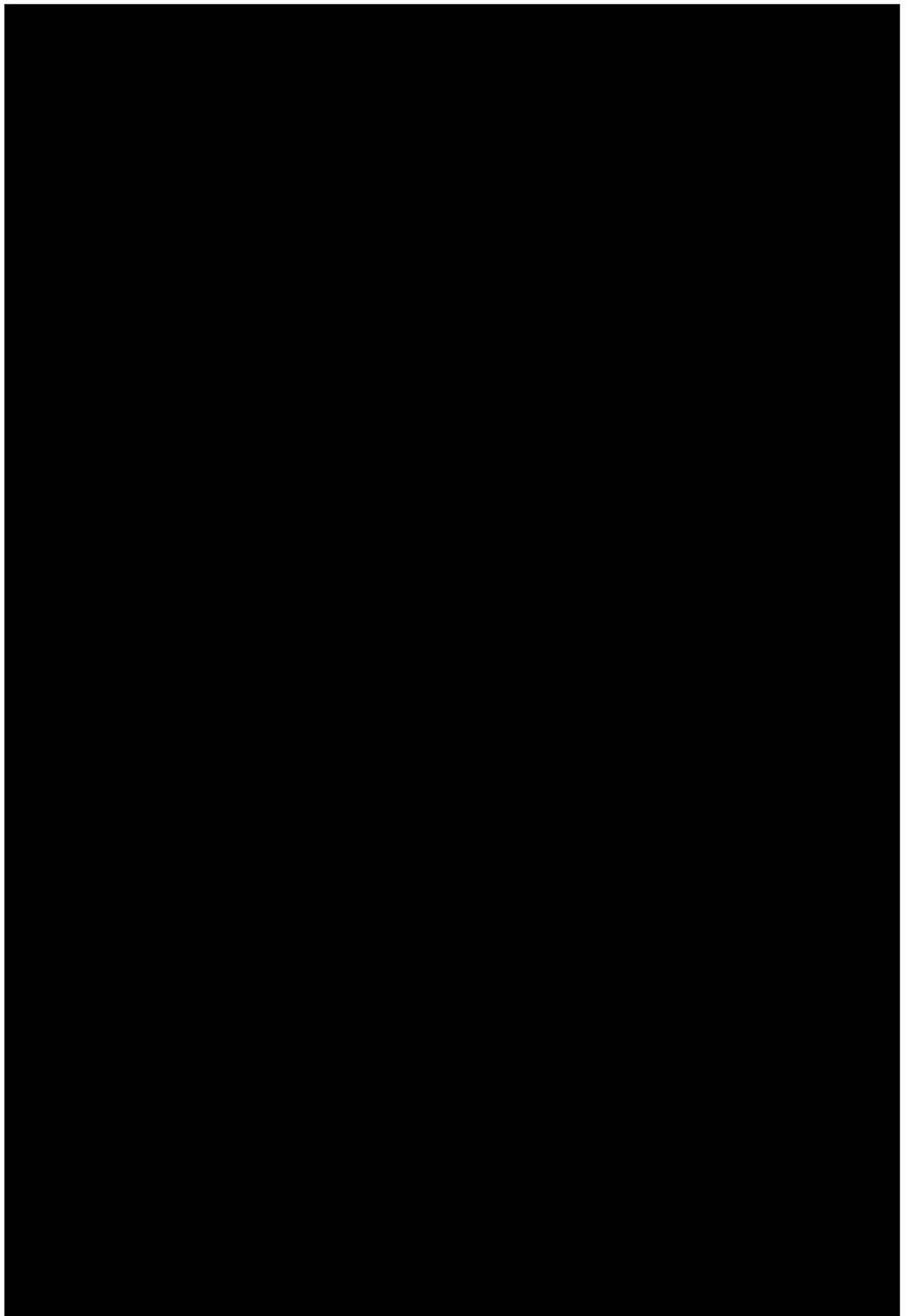


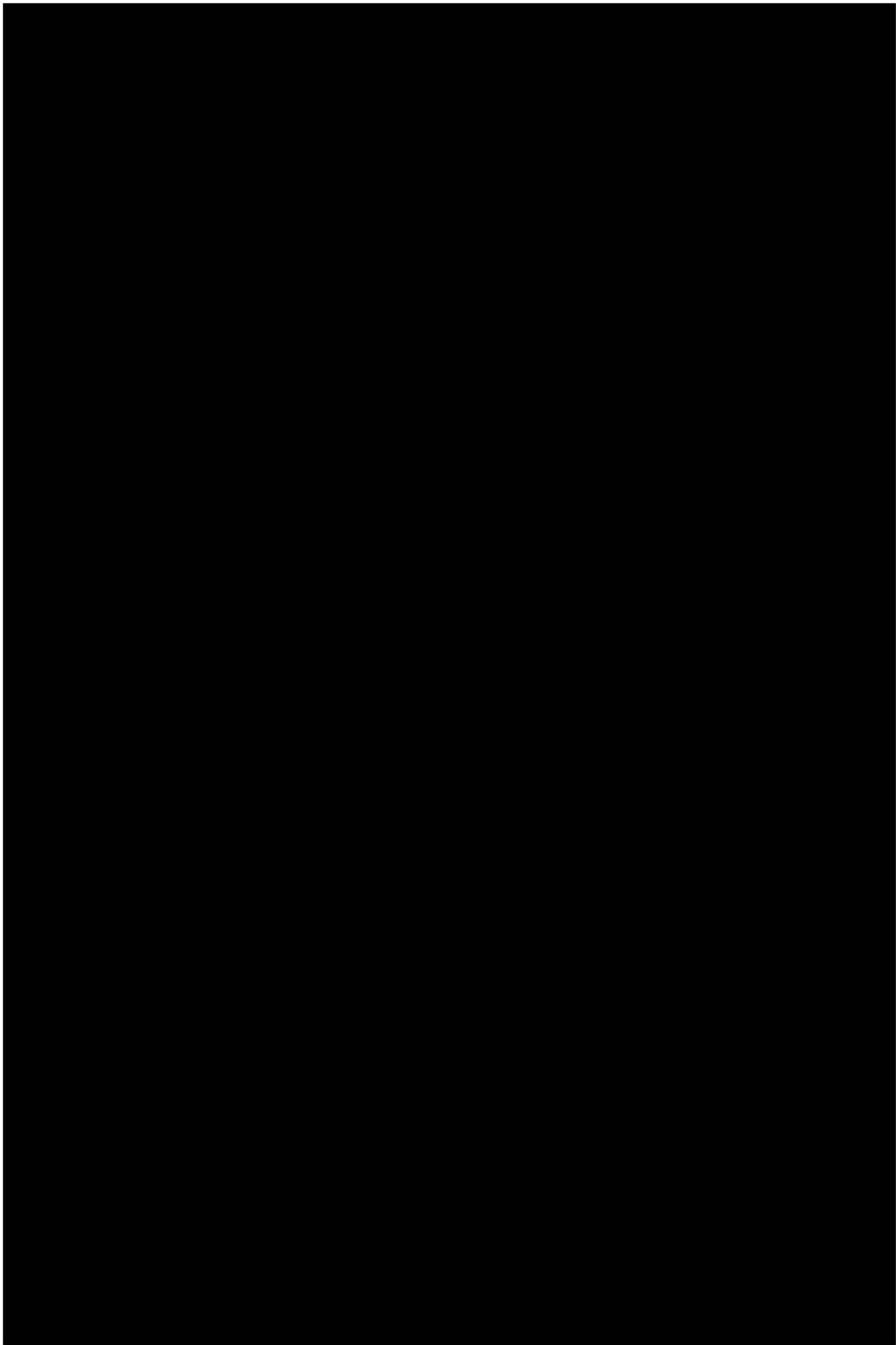


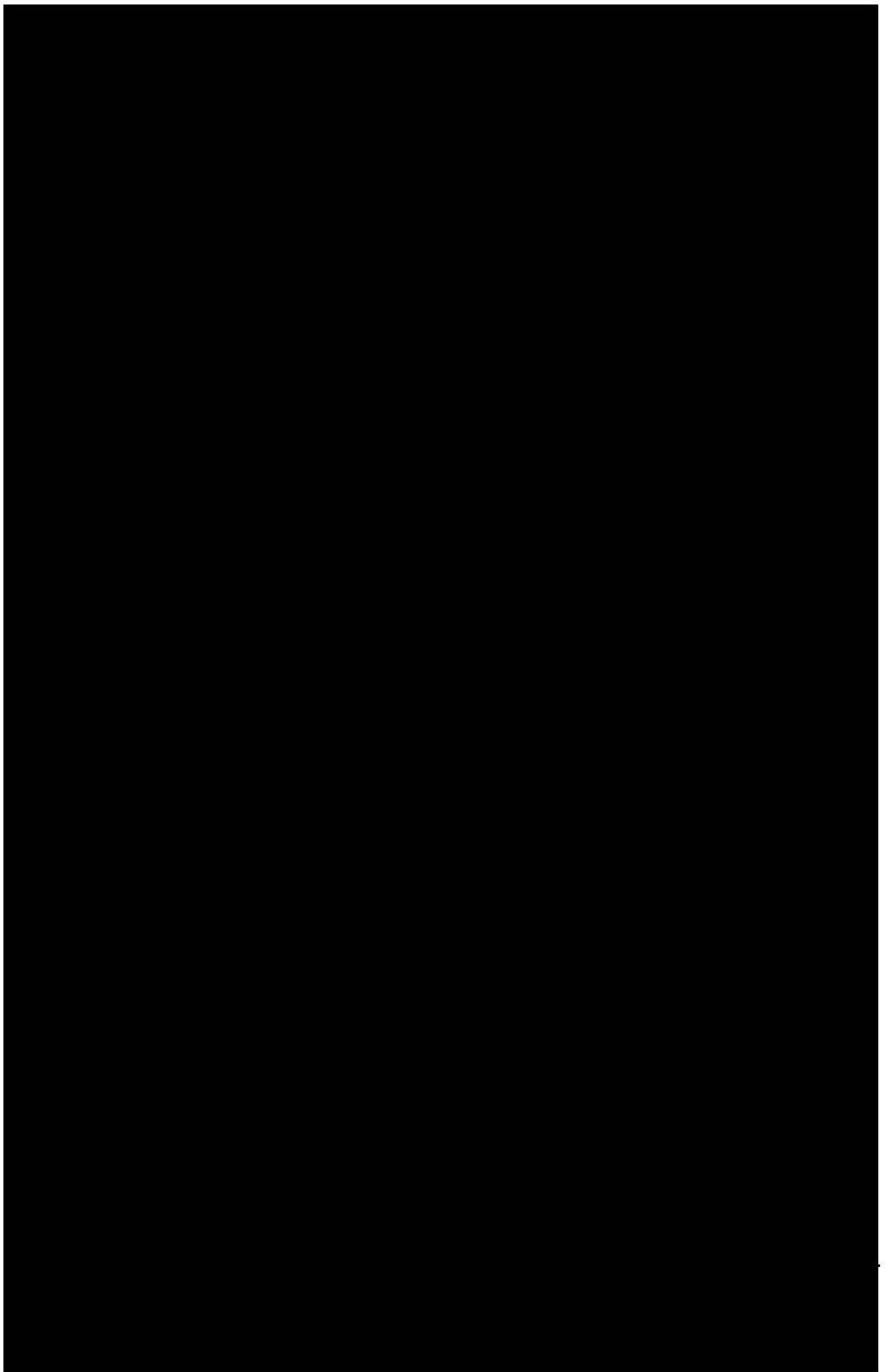


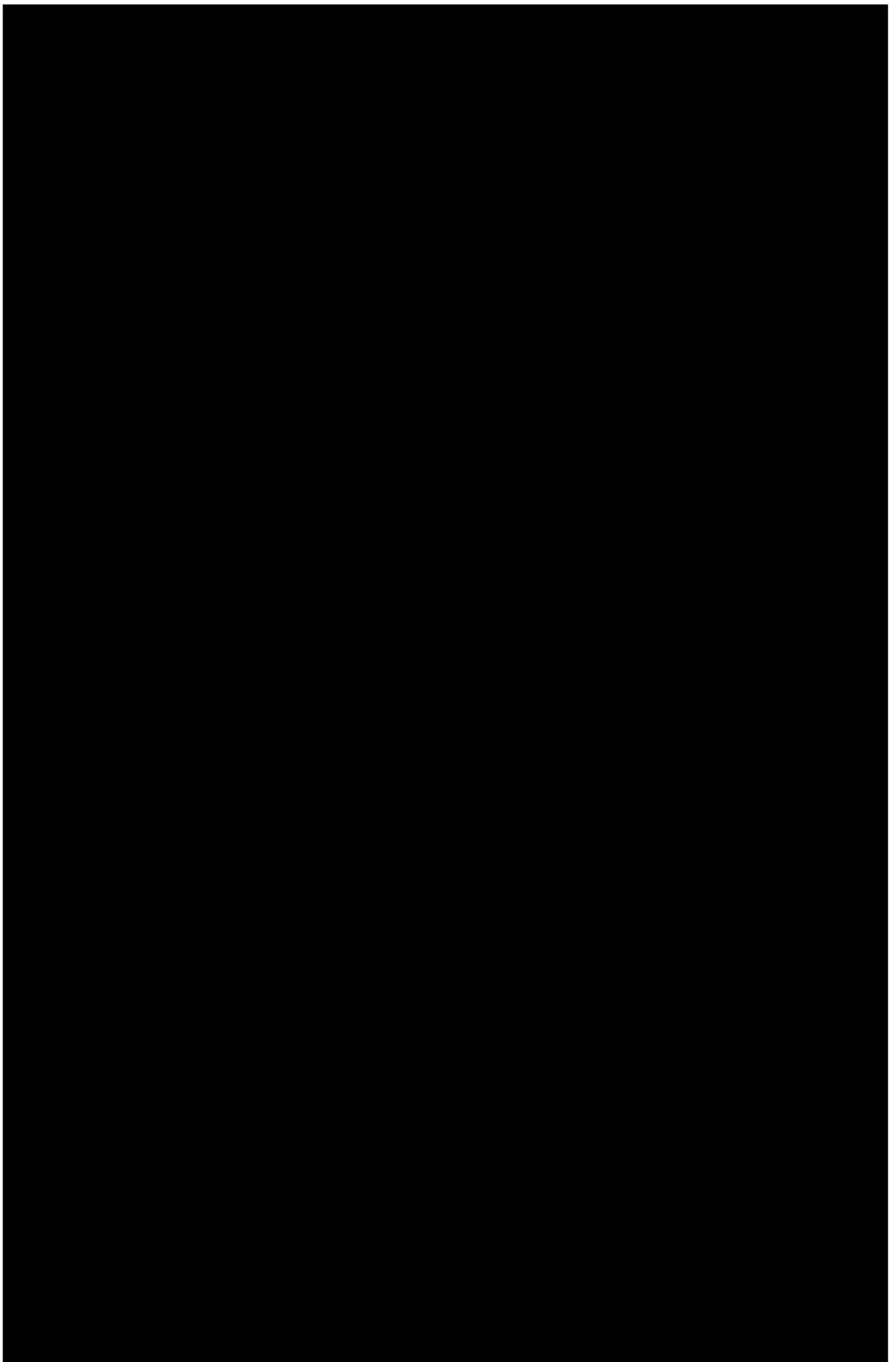


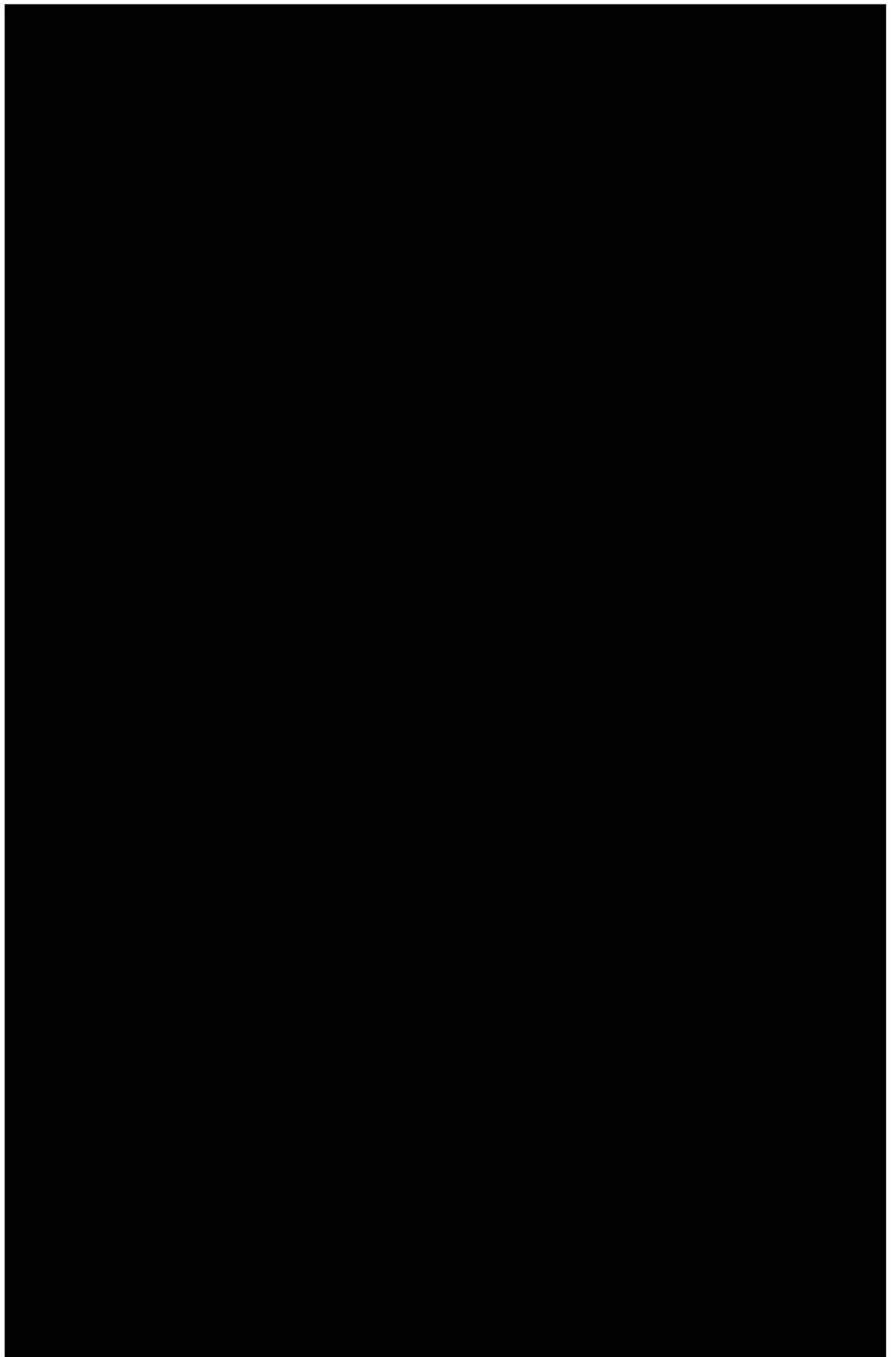


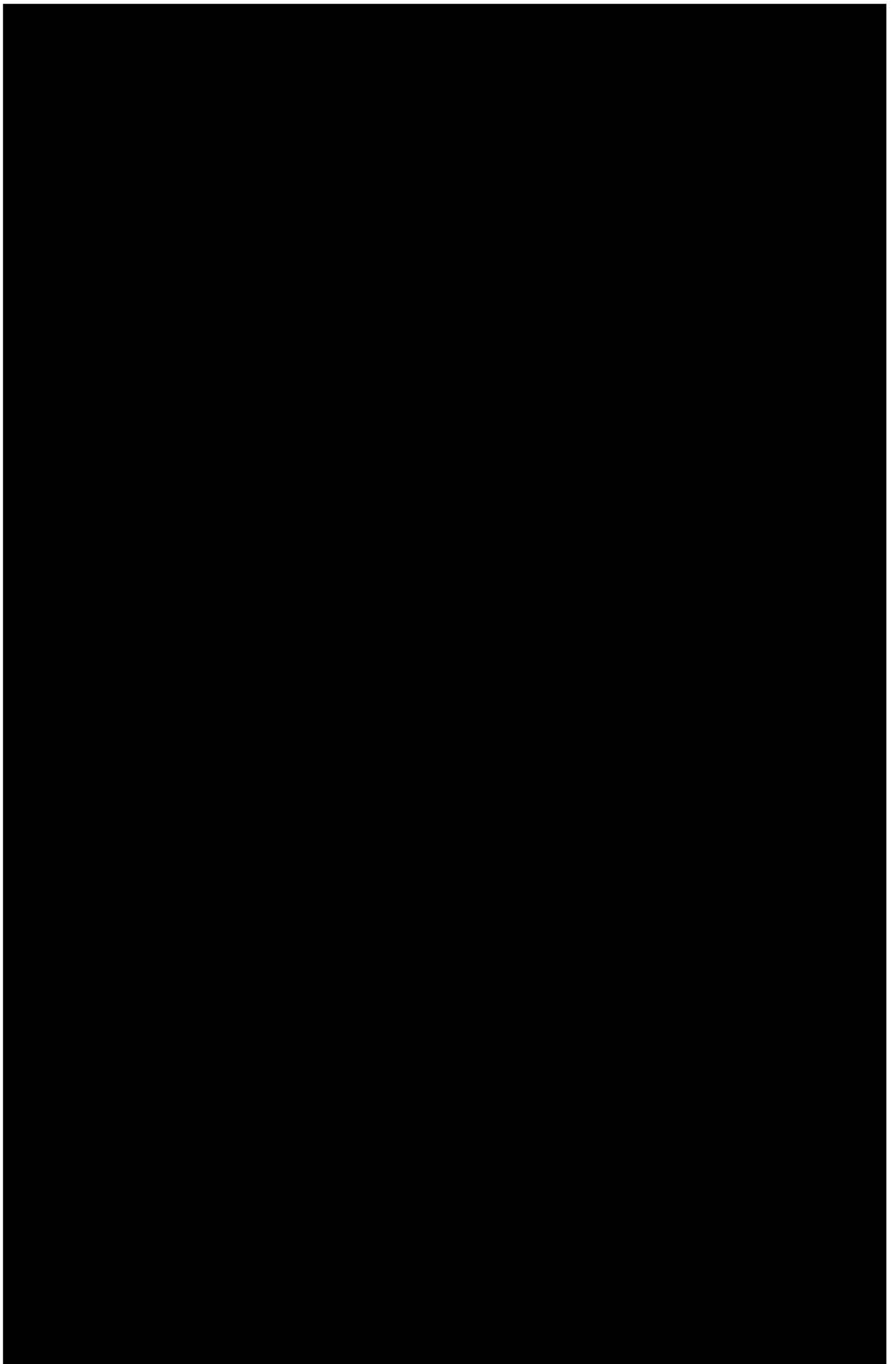


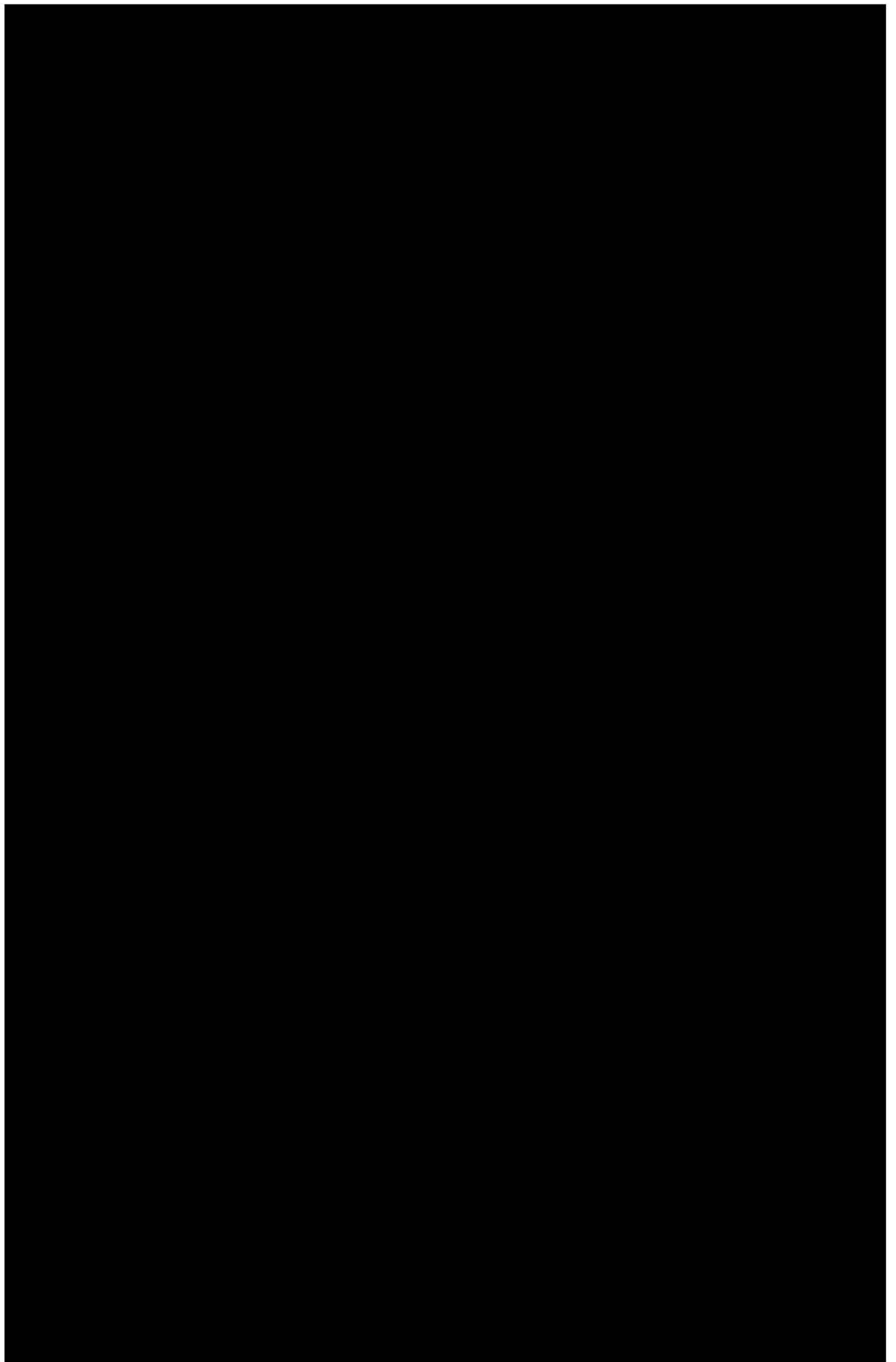


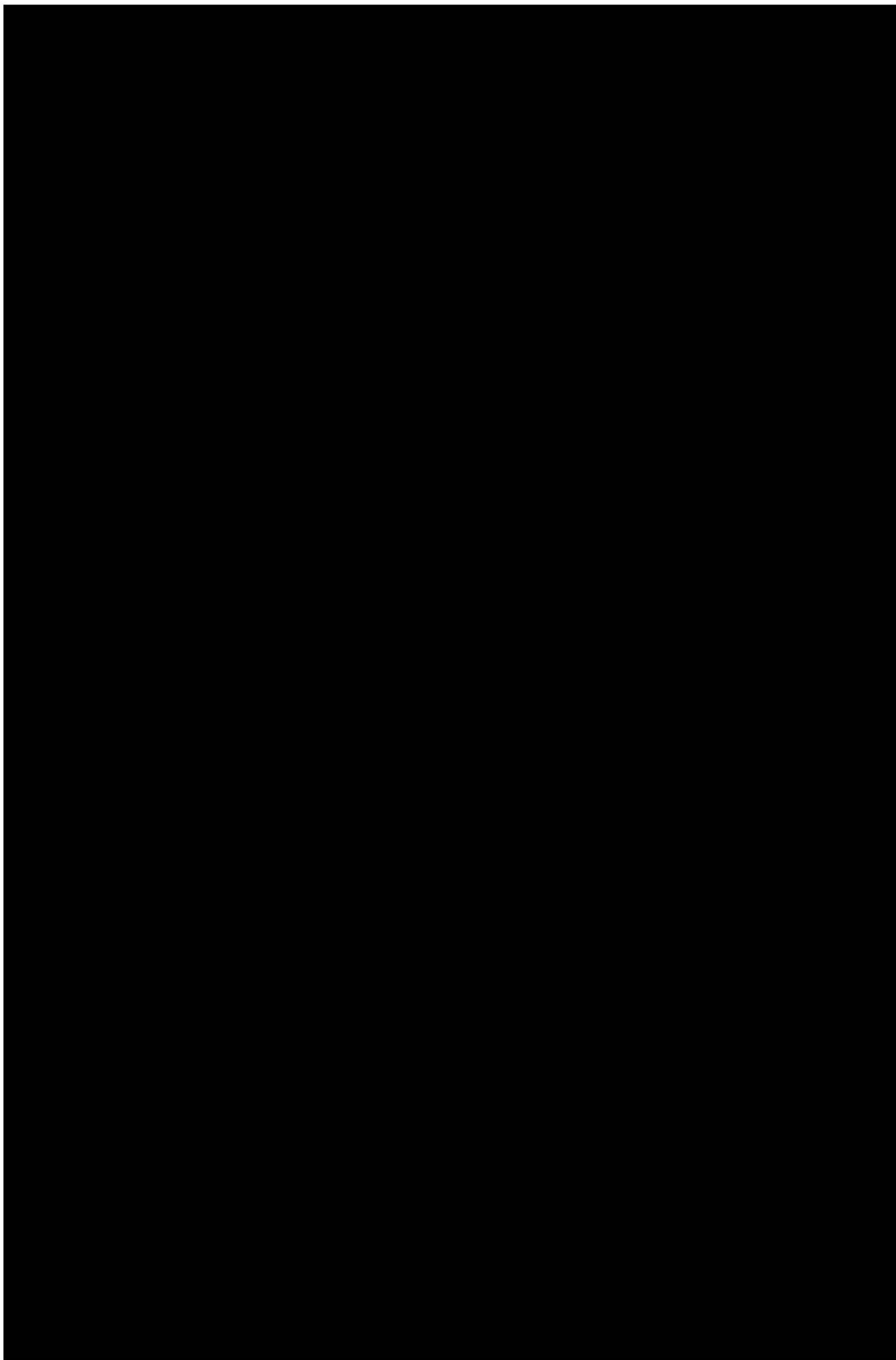


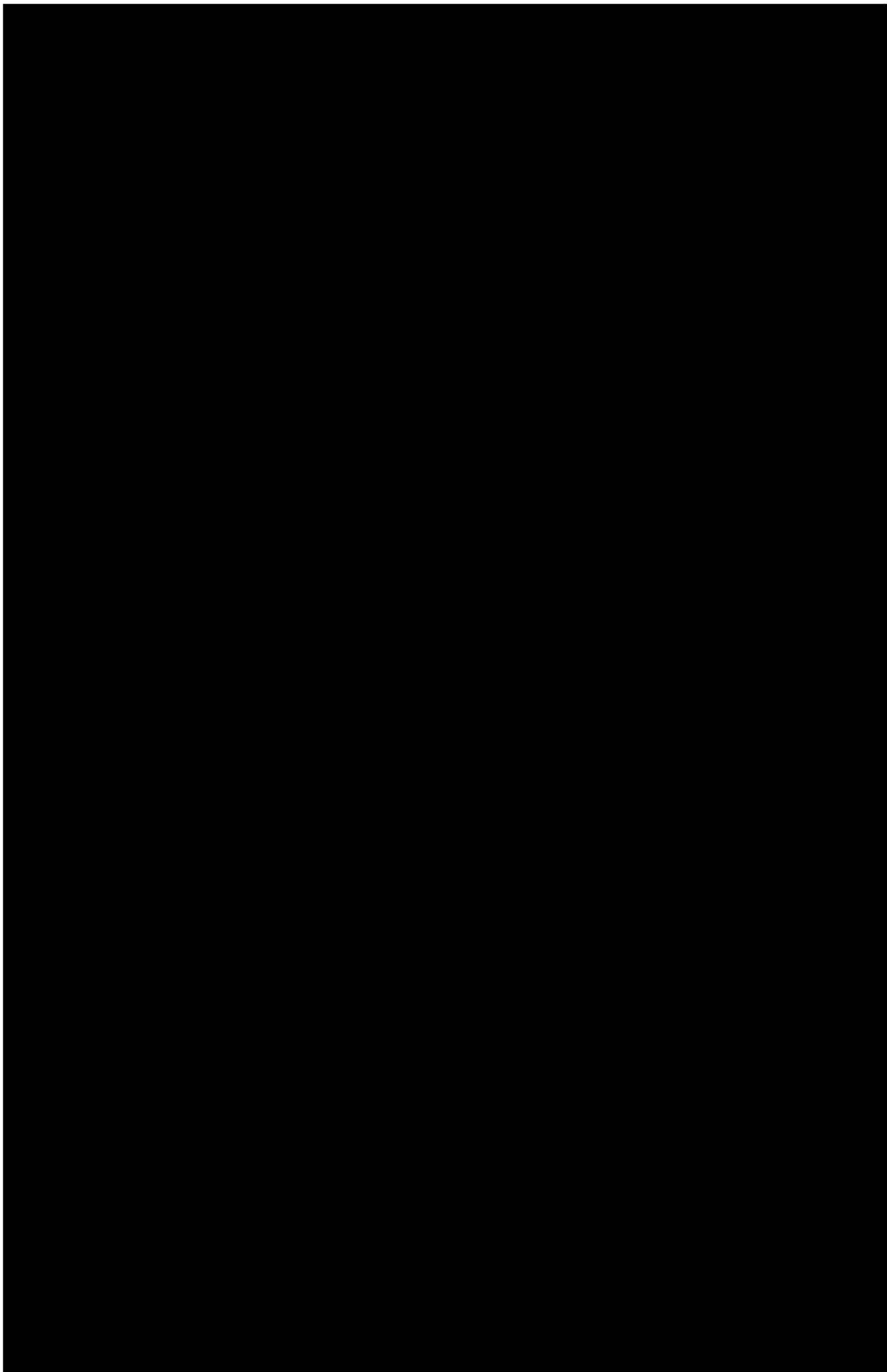


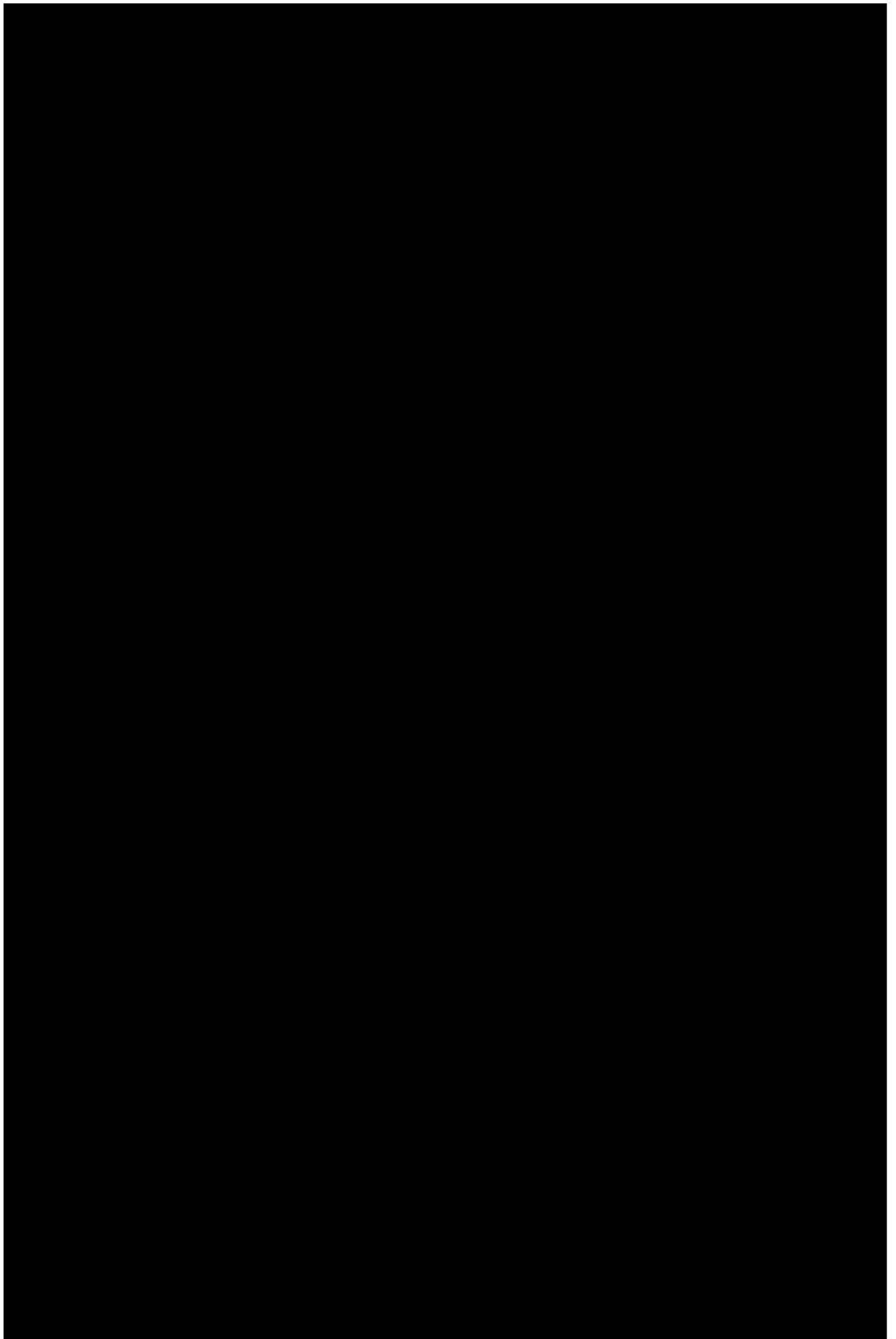


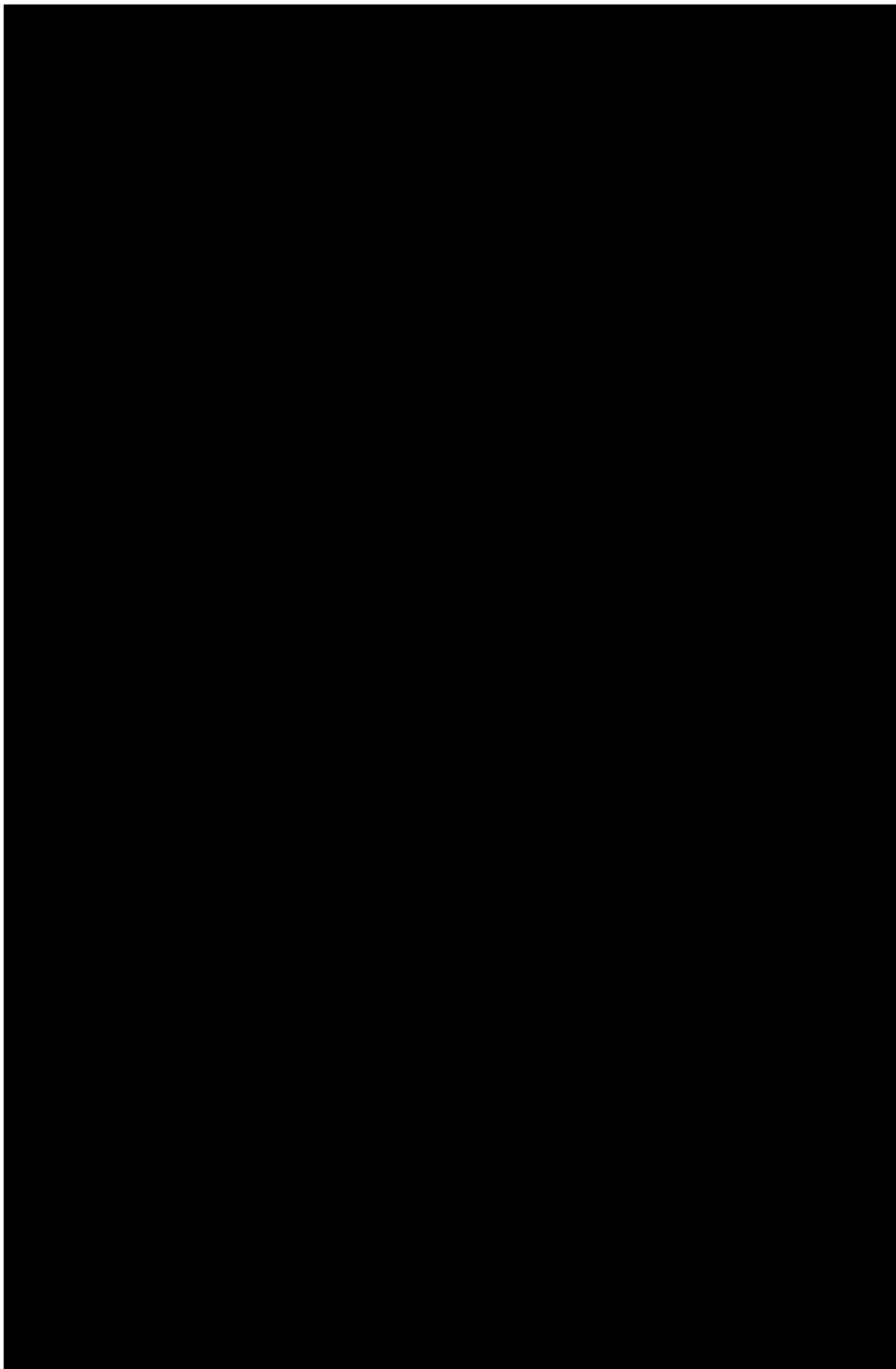


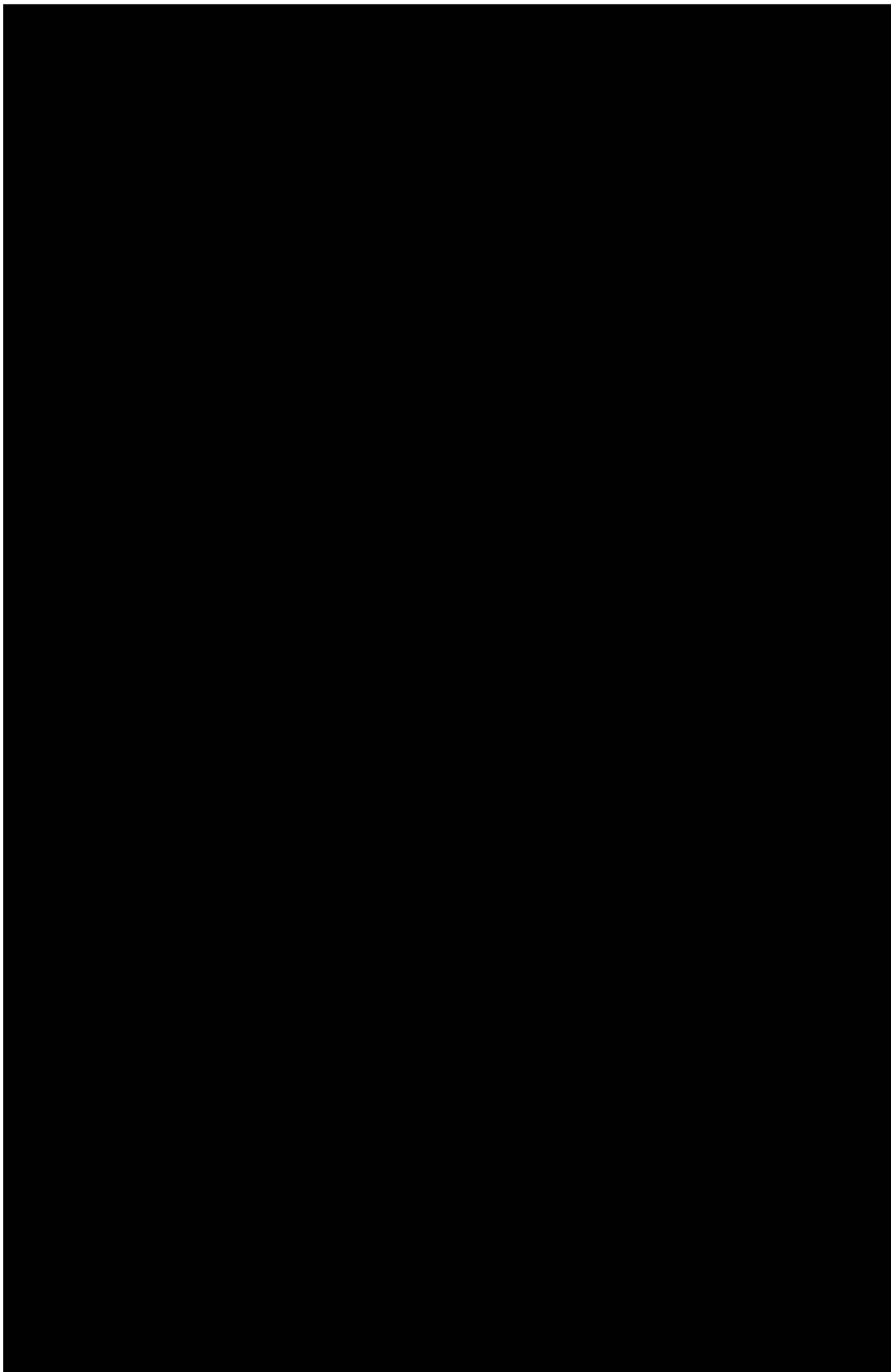


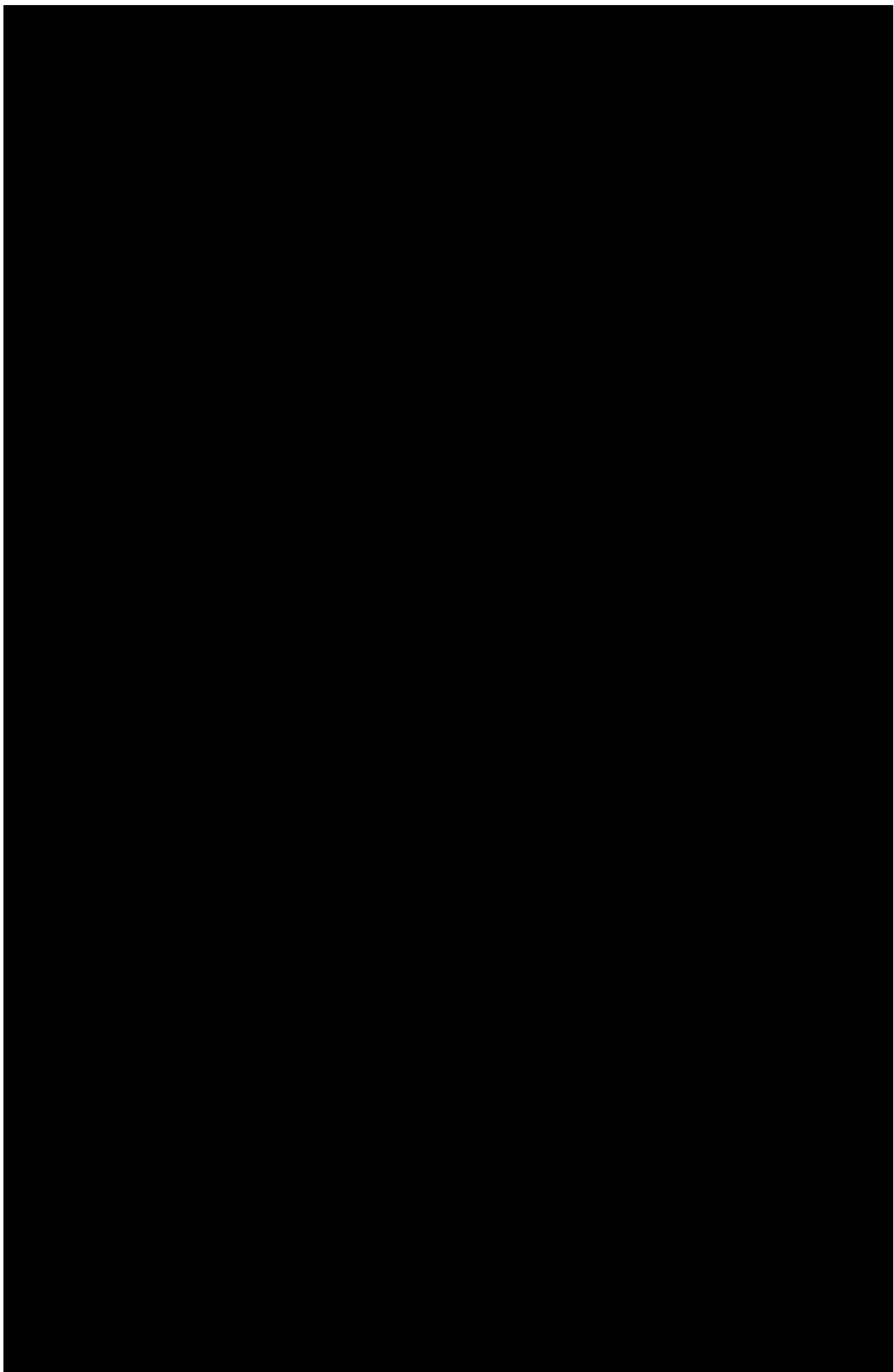


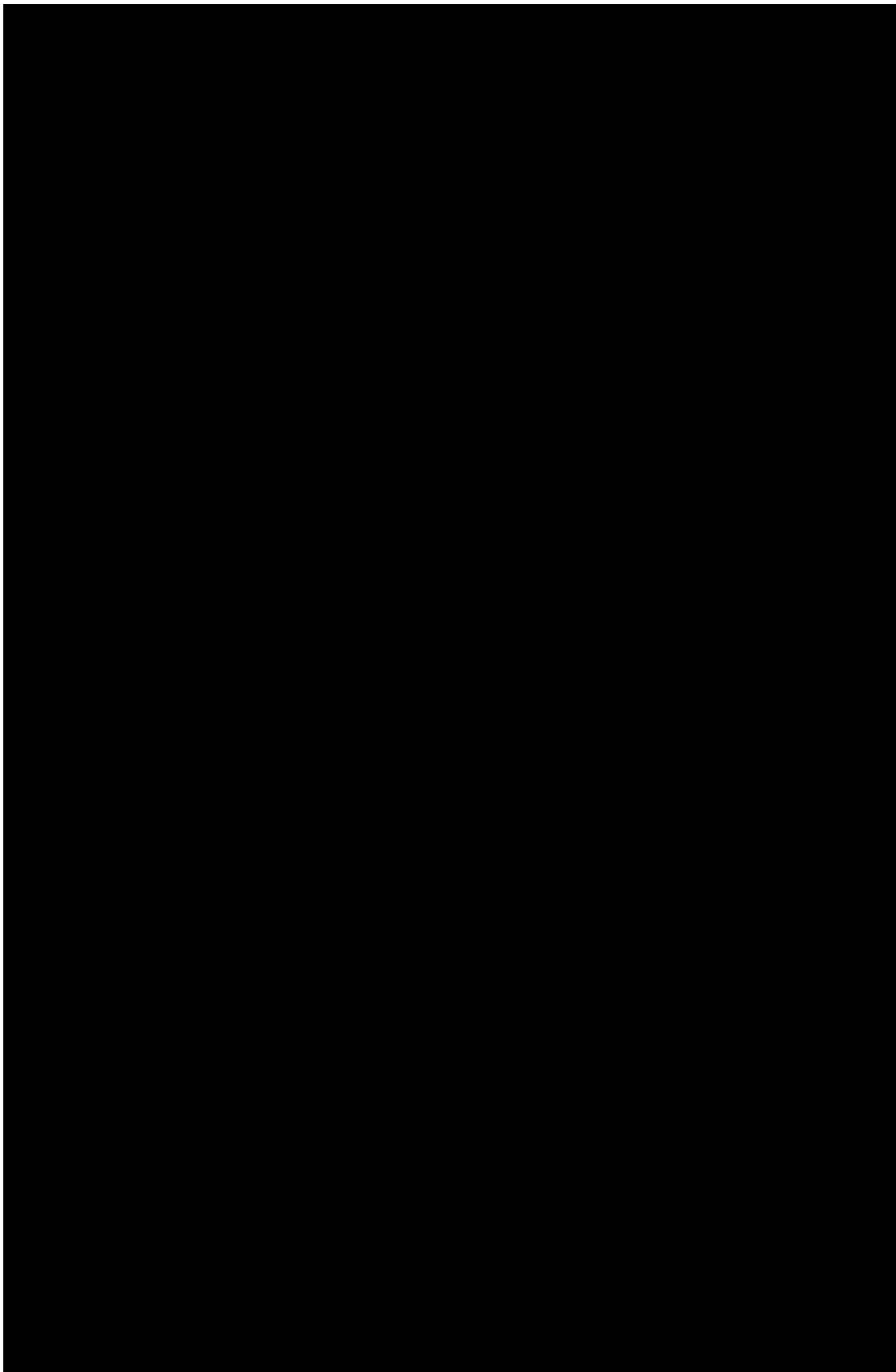


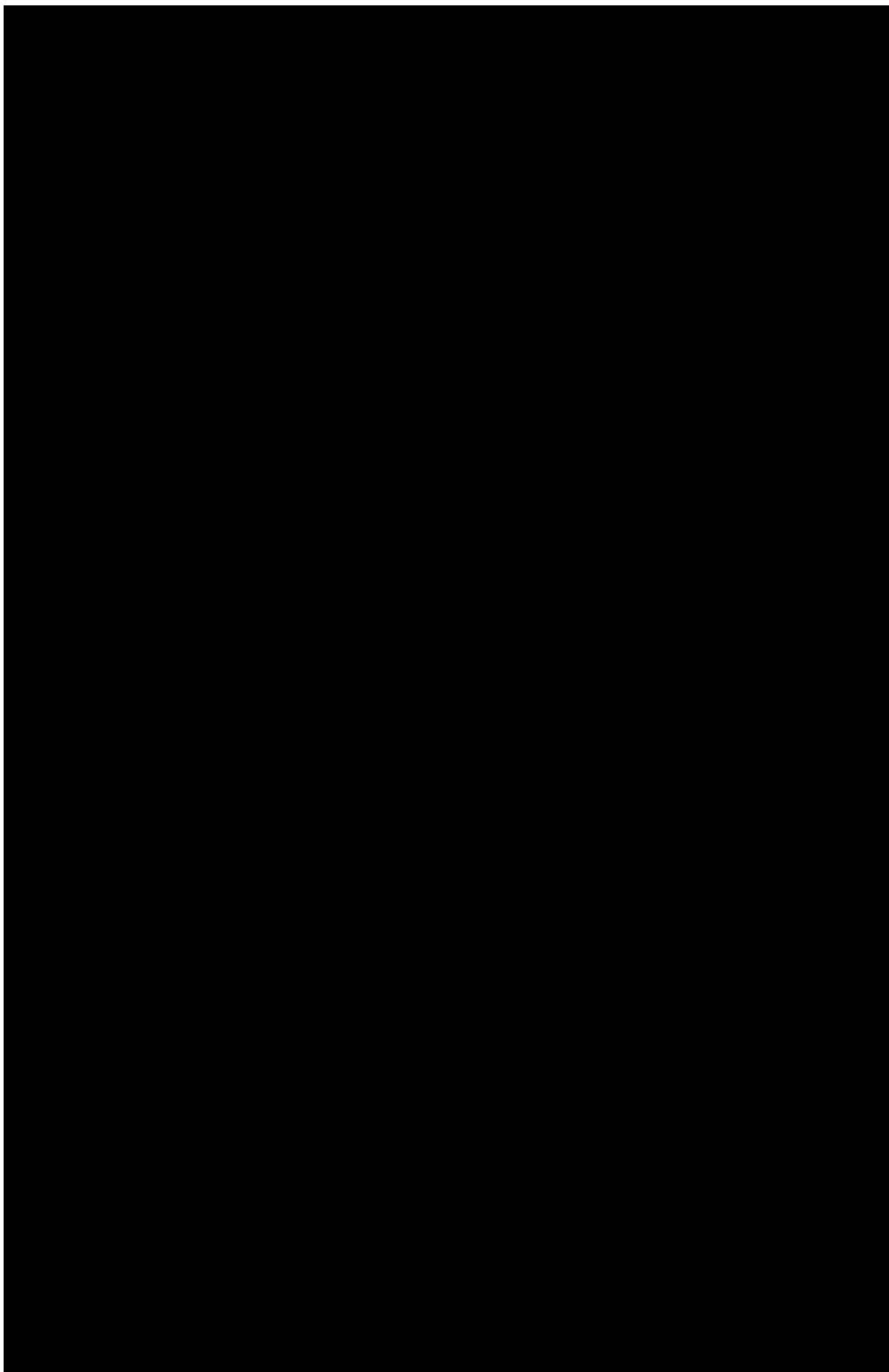


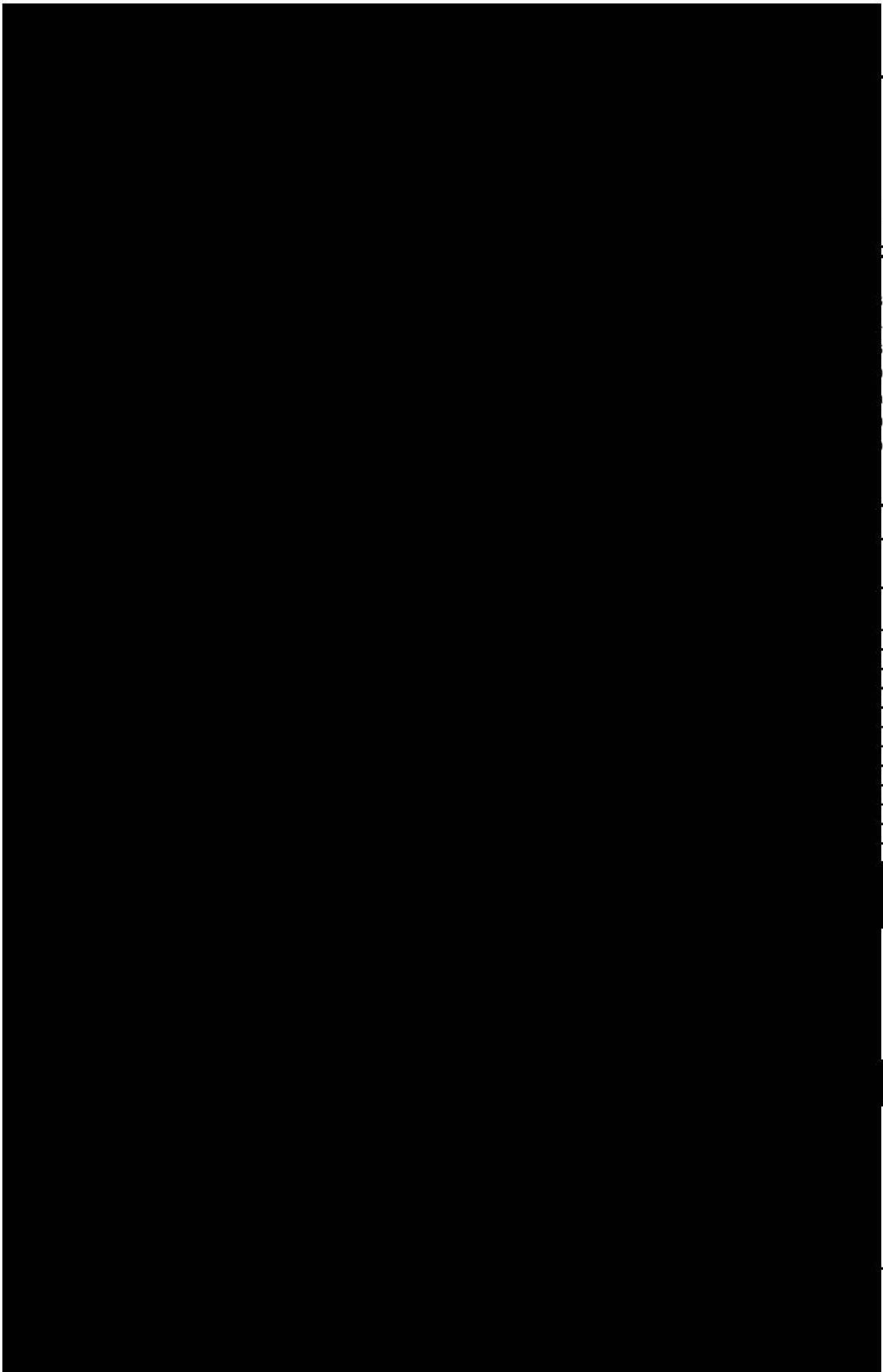


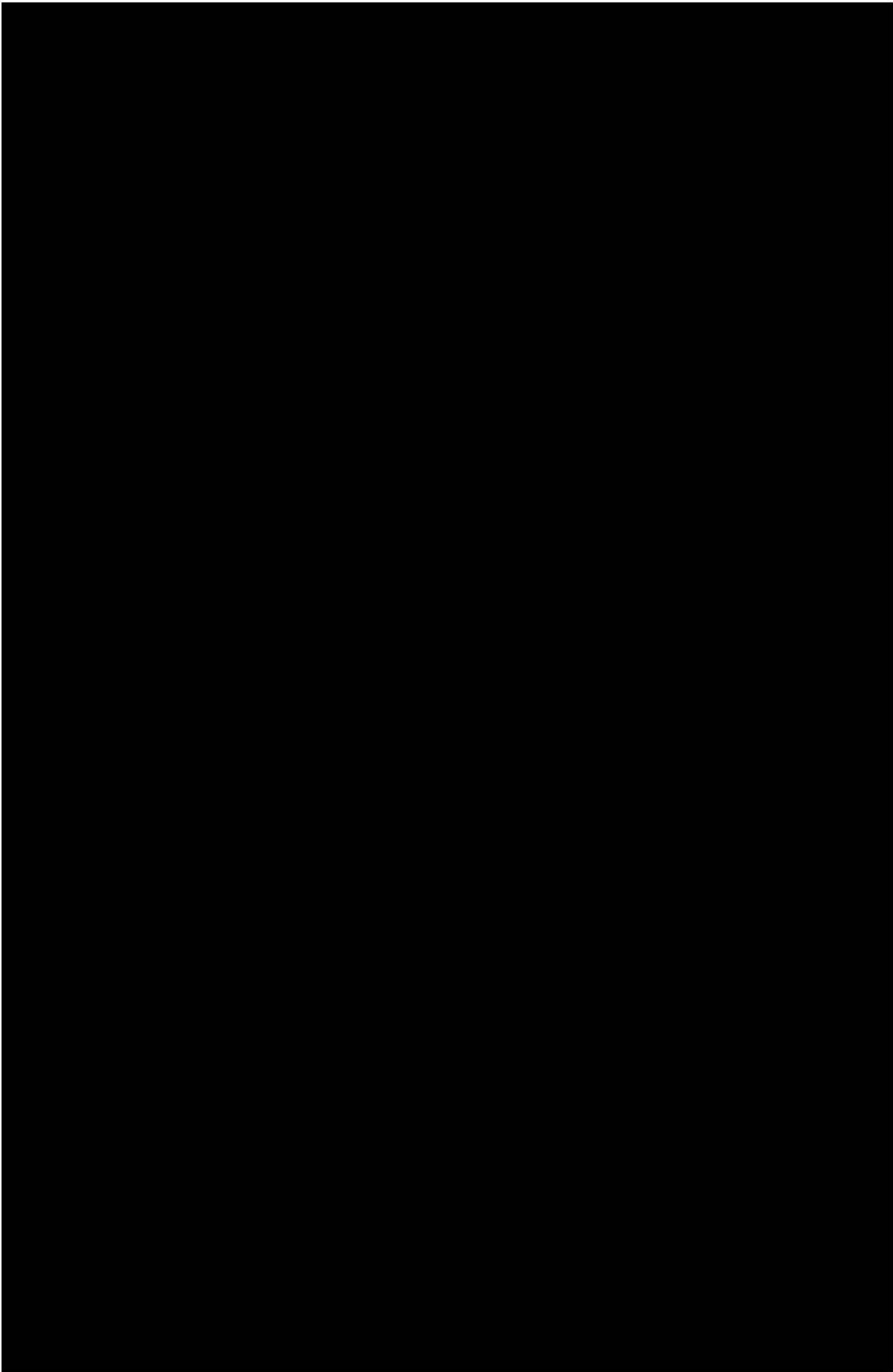


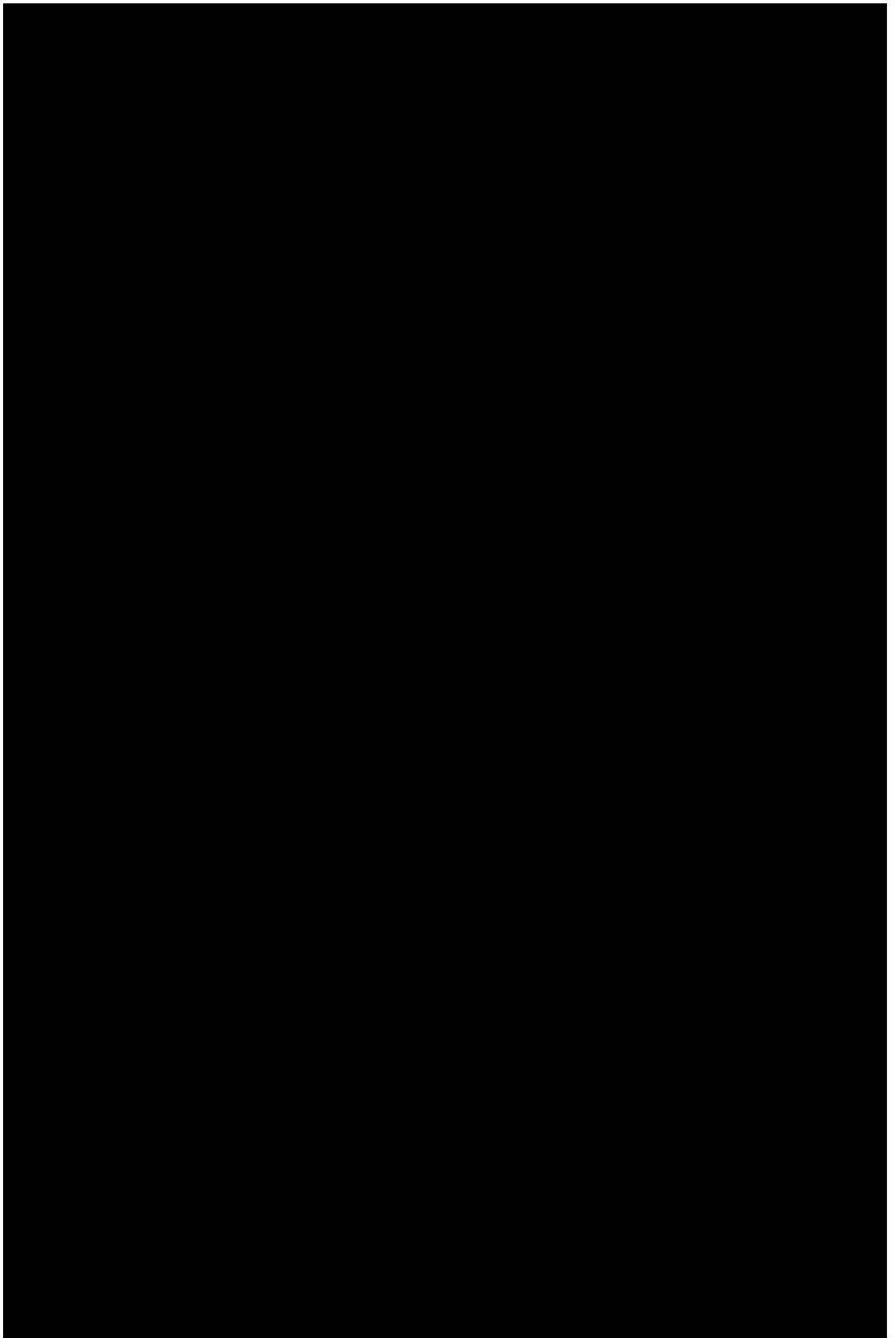


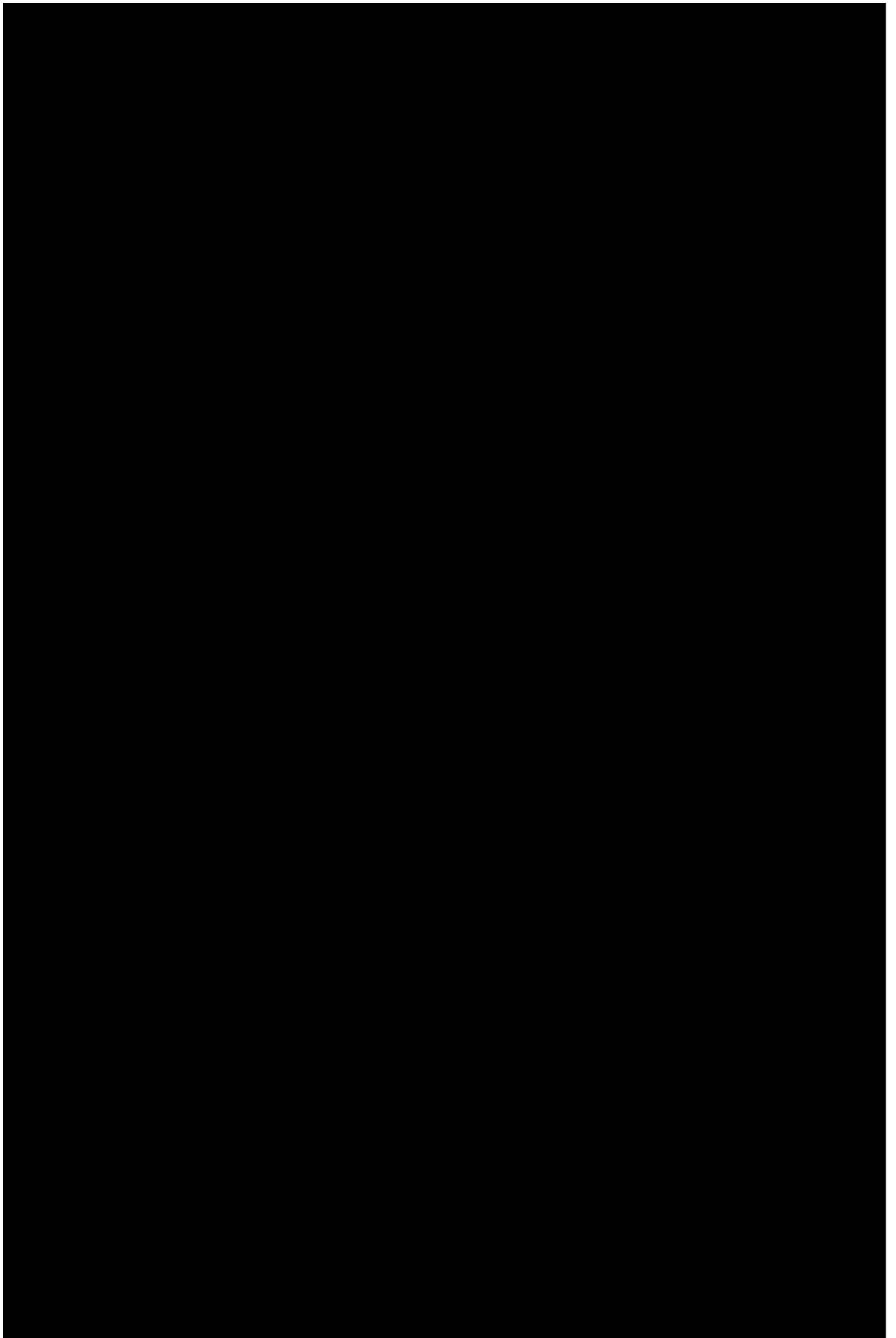


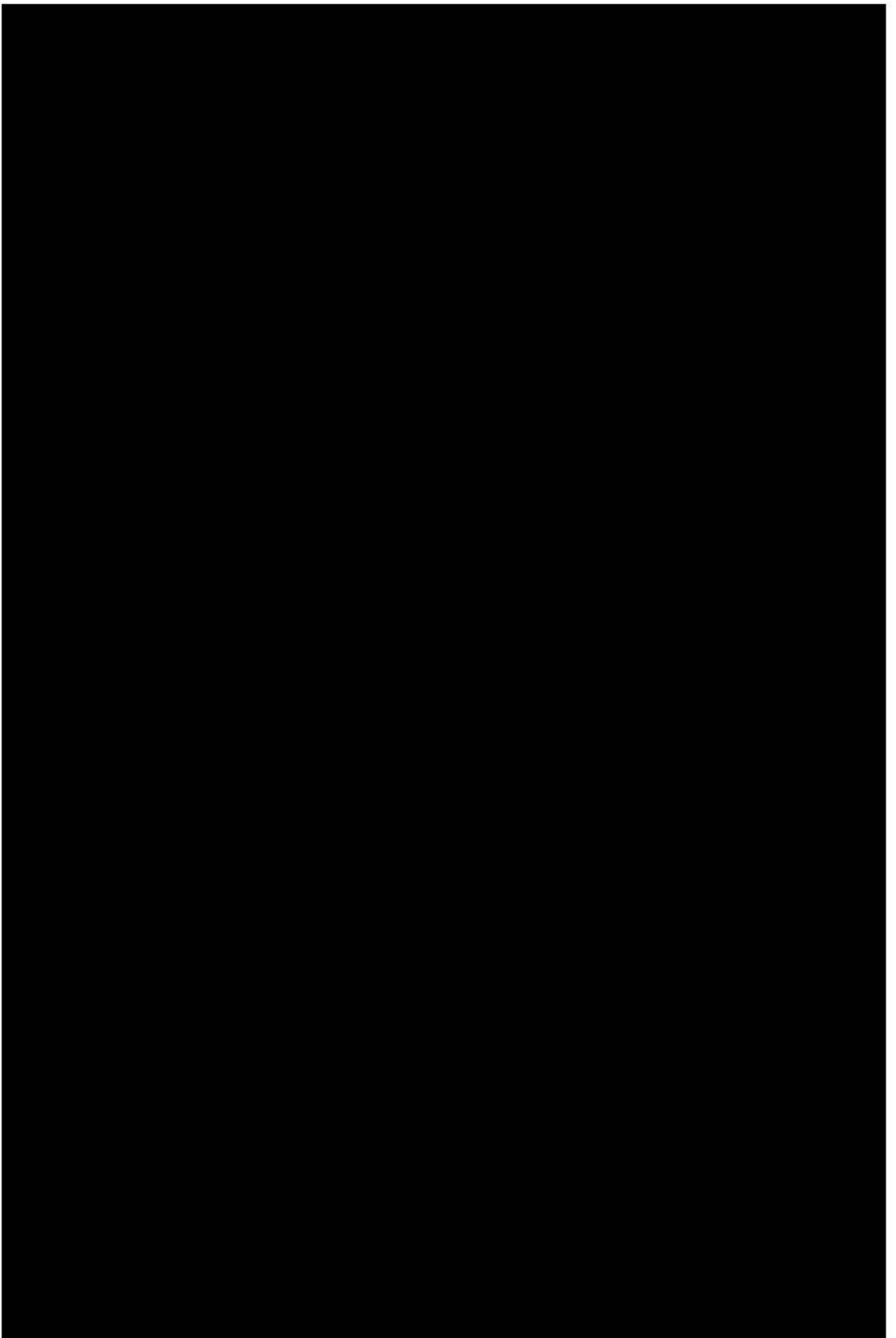


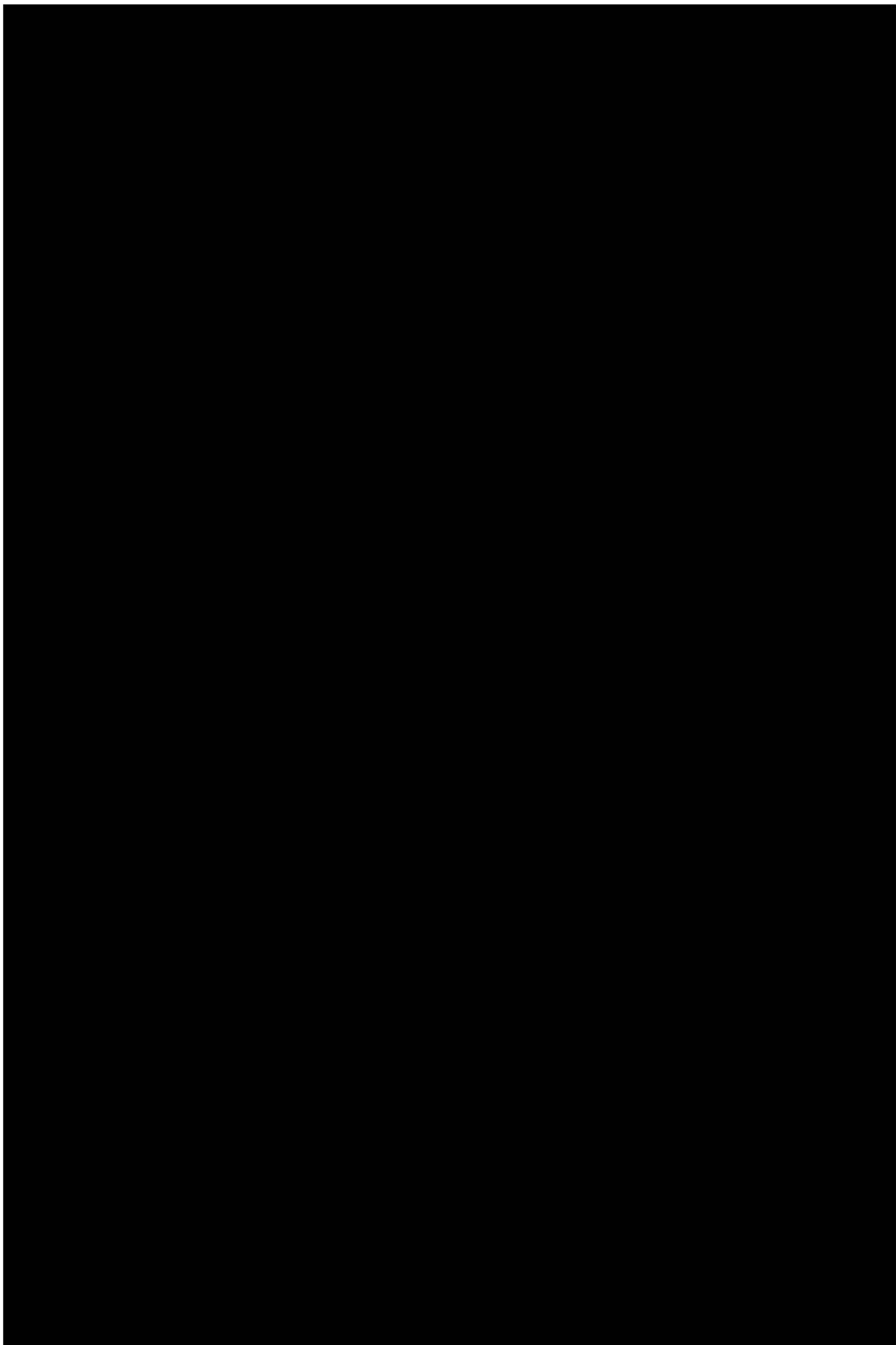


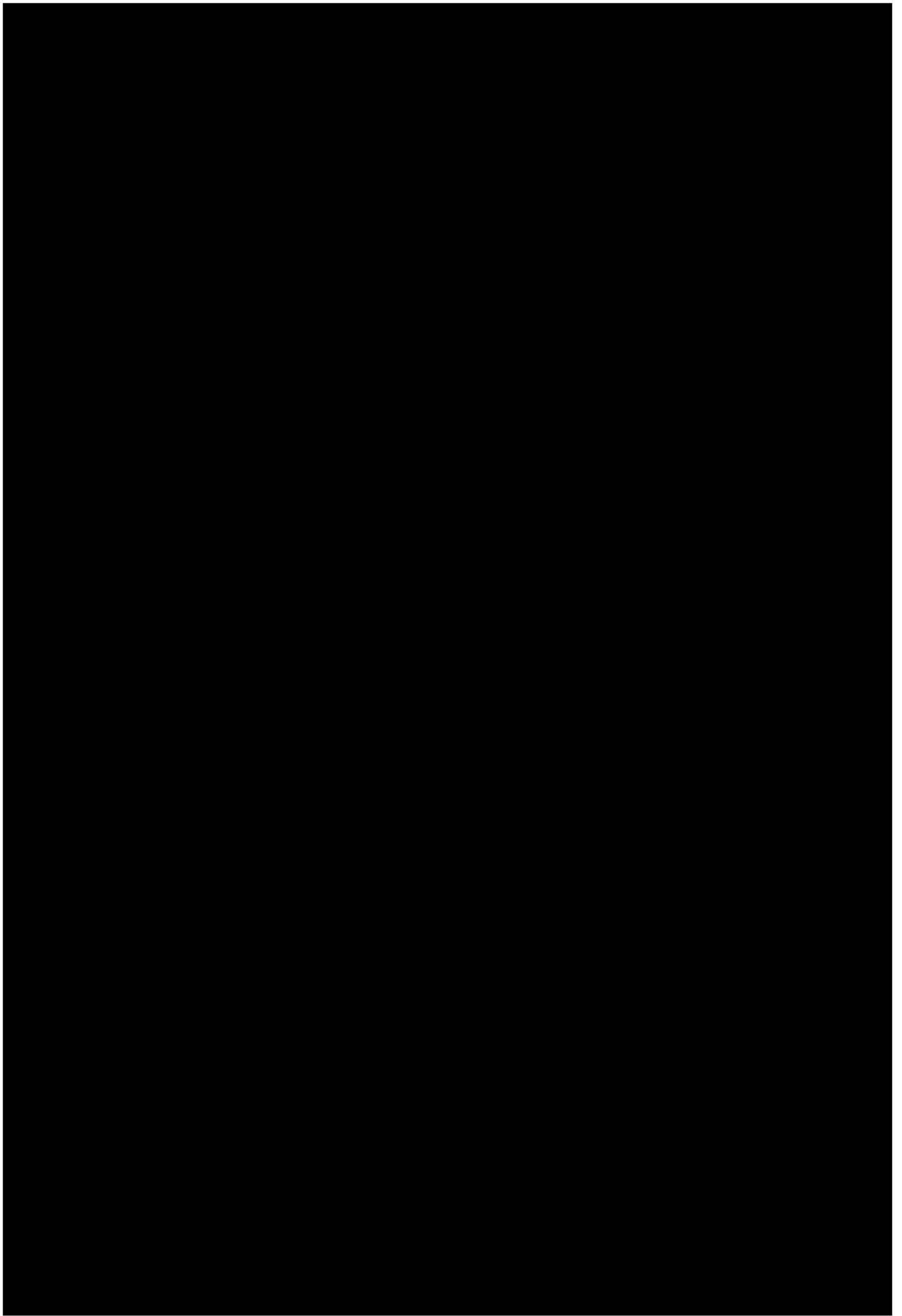












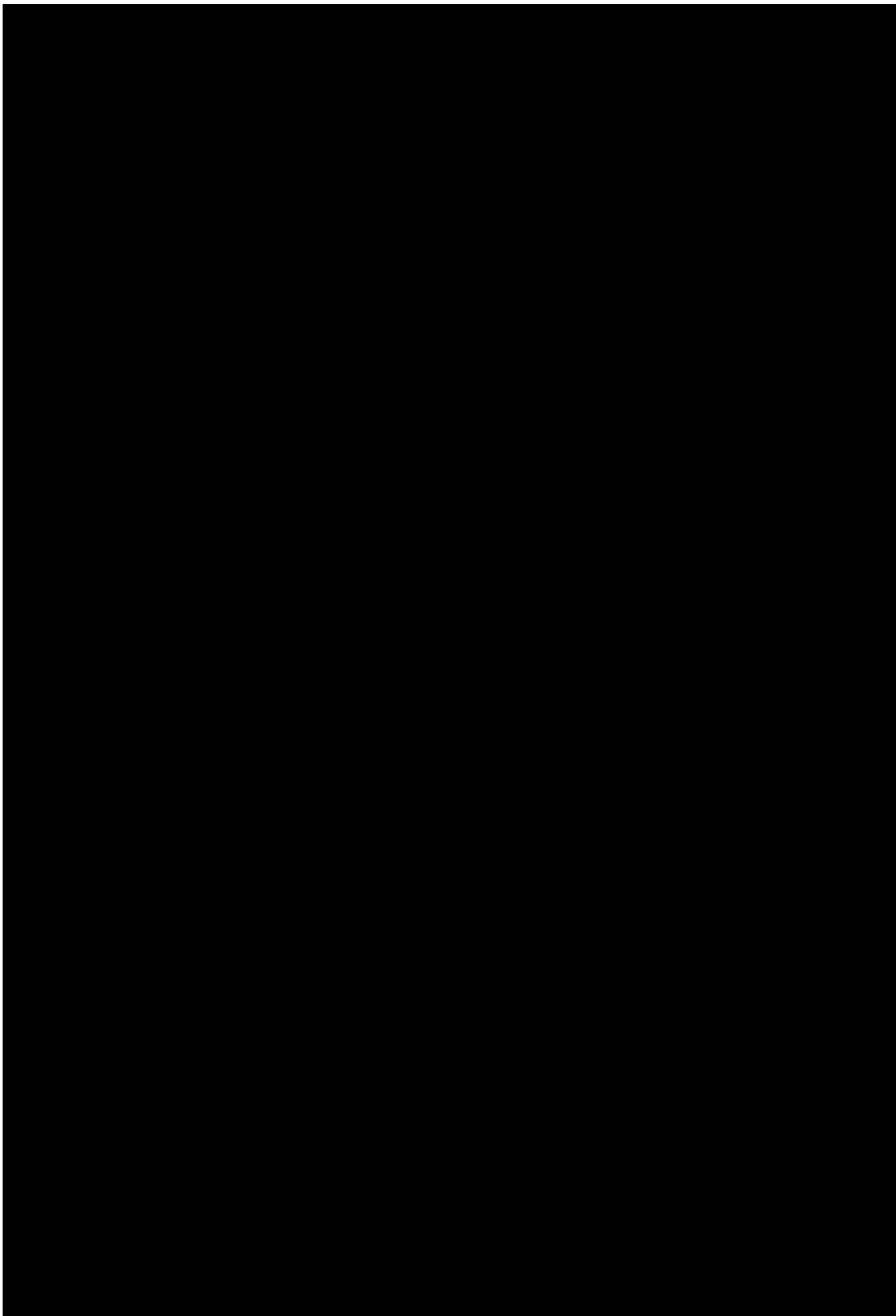
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes recording the date, amount, and purpose of each transaction.

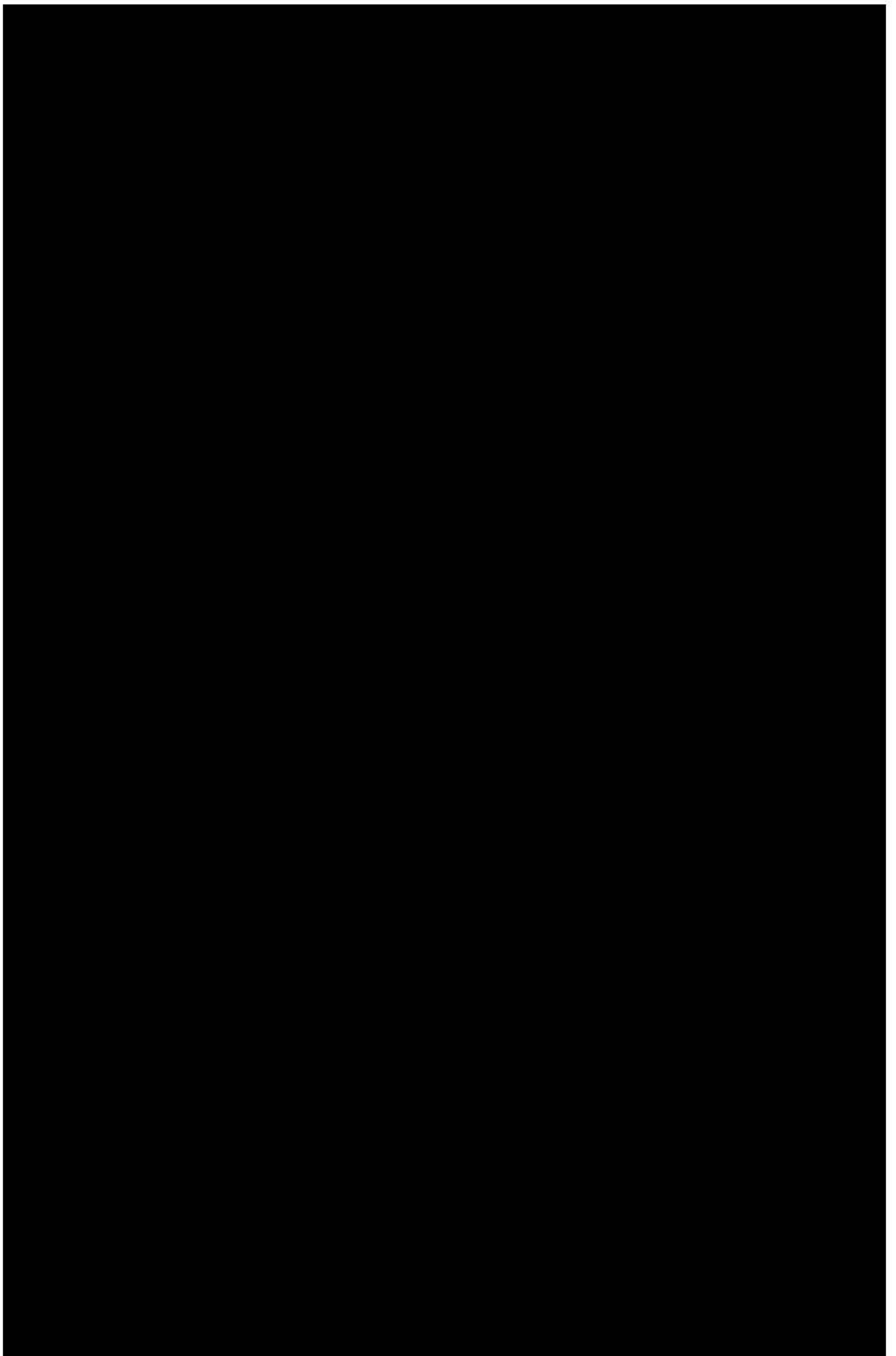
Secondly, the document highlights the need for regular reconciliation of bank accounts. By comparing the company's records with the bank statements, any discrepancies can be identified and corrected promptly. This process helps to prevent errors and ensures that the cash balance is always up-to-date.

Another key aspect is the proper classification of expenses. It is crucial to distinguish between personal and business expenses to avoid any potential tax issues. Business expenses should be clearly identified and supported by receipts or other documentation.

The document also addresses the importance of timely payment of bills and taxes. Delaying payments can lead to penalties and interest charges, which can significantly impact the company's cash flow. Therefore, it is recommended to establish a schedule for reviewing and paying all obligations.

Finally, the document stresses the value of seeking professional advice. A qualified accountant or tax advisor can provide valuable insights and ensure that the company's financial practices are in full compliance with the law. This is particularly important for complex transactions or when dealing with specific tax regulations.



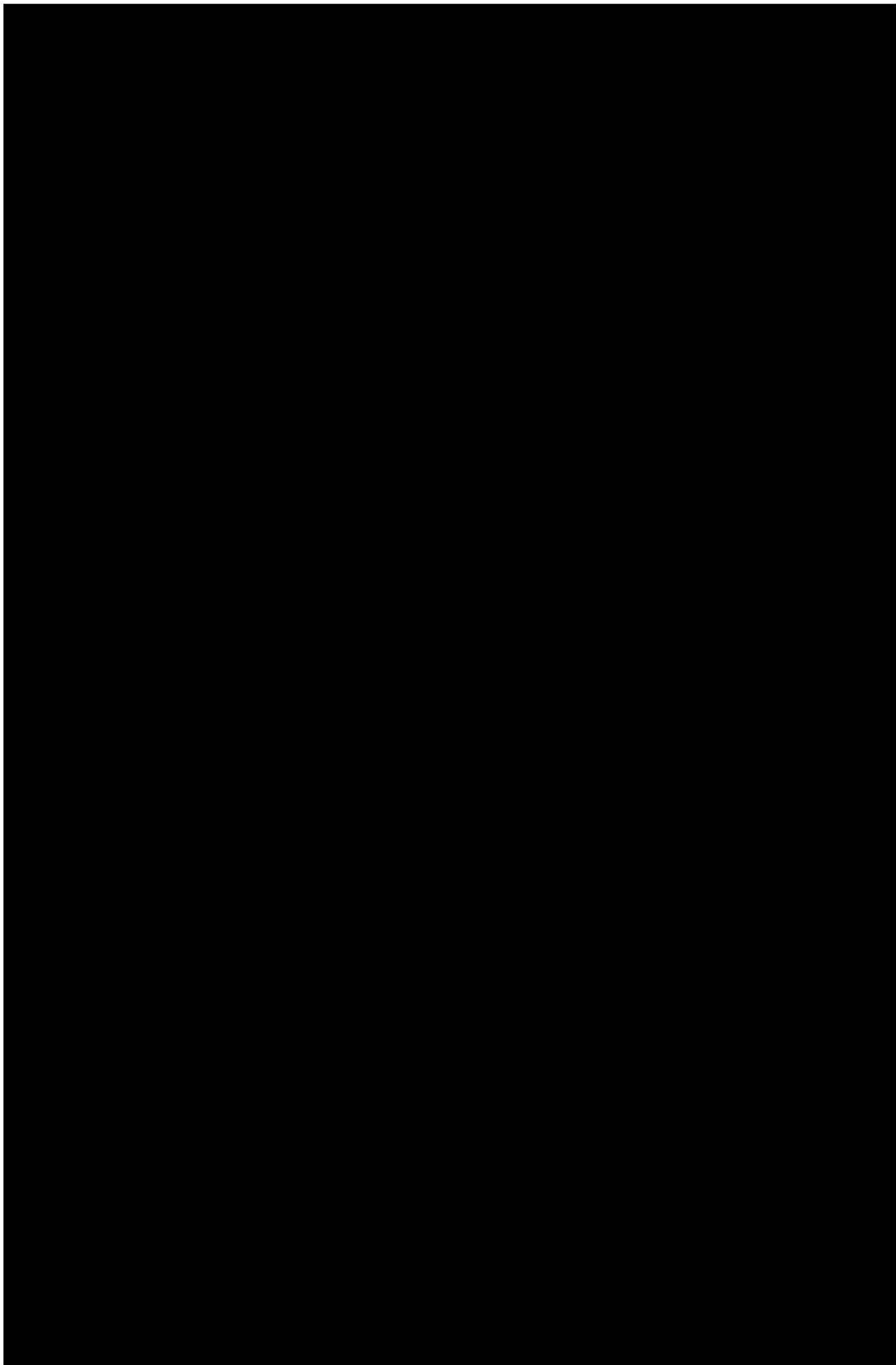


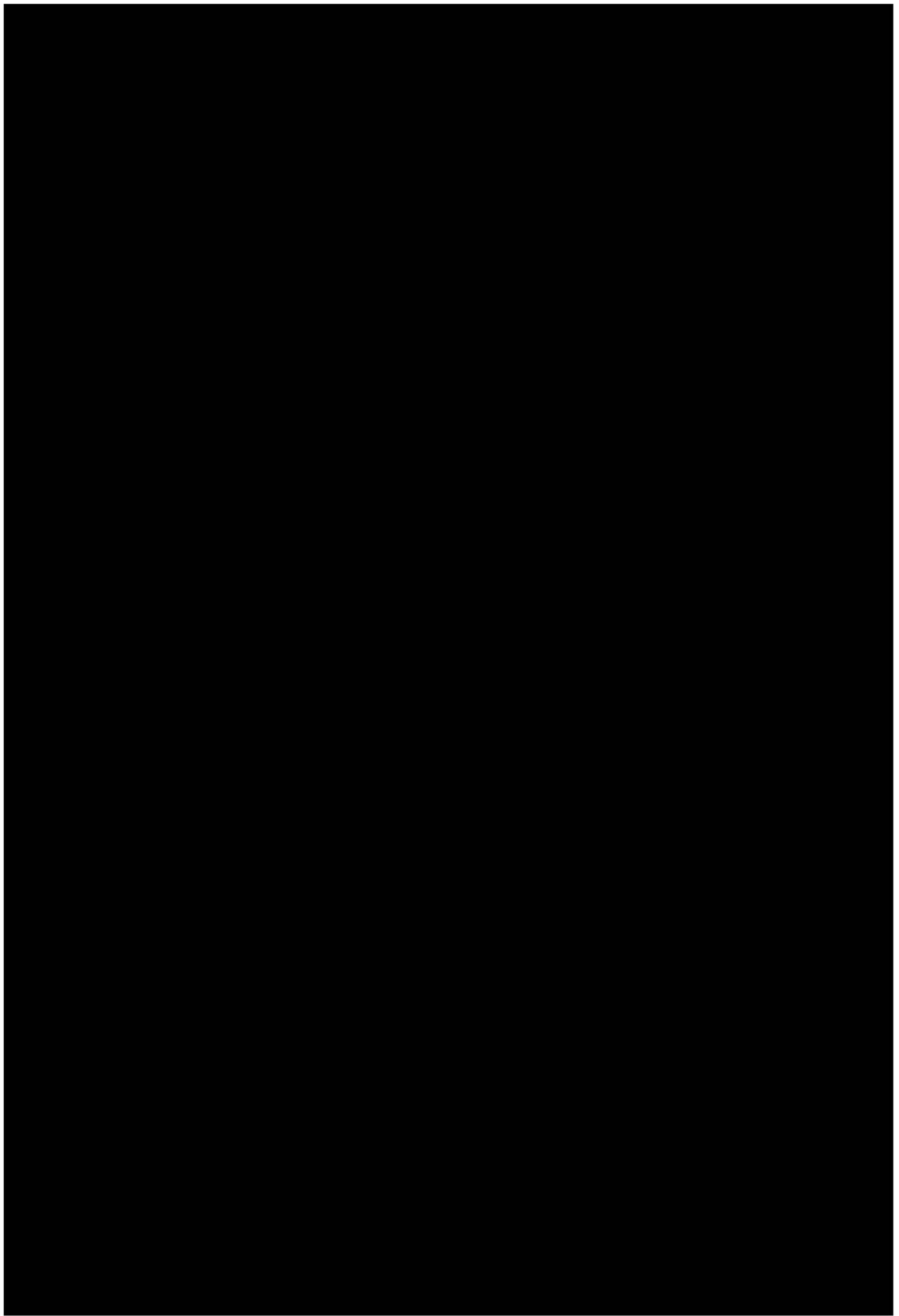
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This not only helps in tracking expenses but also ensures that all necessary documents are available for tax purposes.

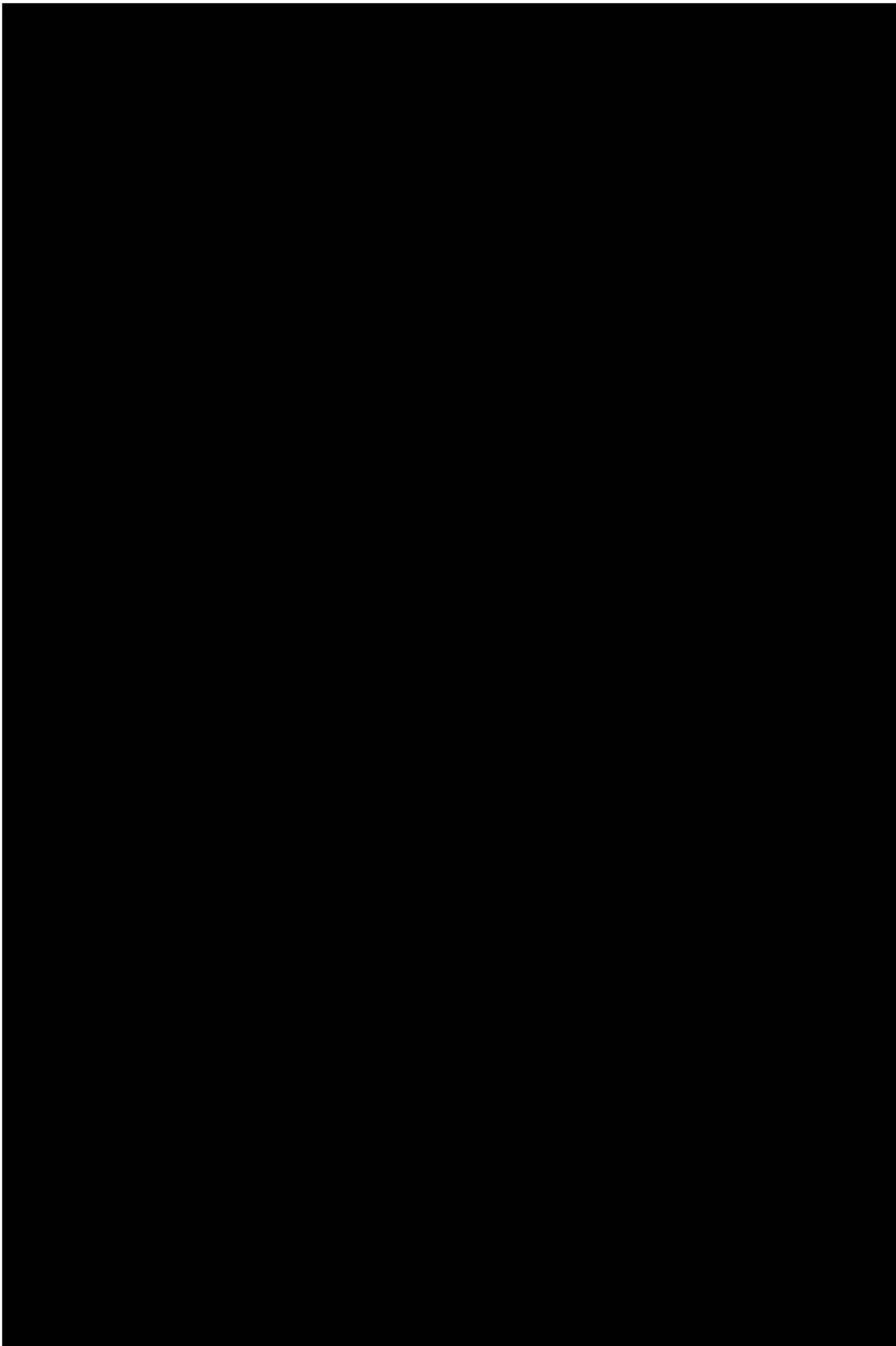
Next, the document outlines the various methods for organizing financial data. It suggests using a combination of physical folders and digital spreadsheets to keep track of income, expenses, and assets. Regular updates are crucial to avoid discrepancies and ensure that the financial picture remains current.

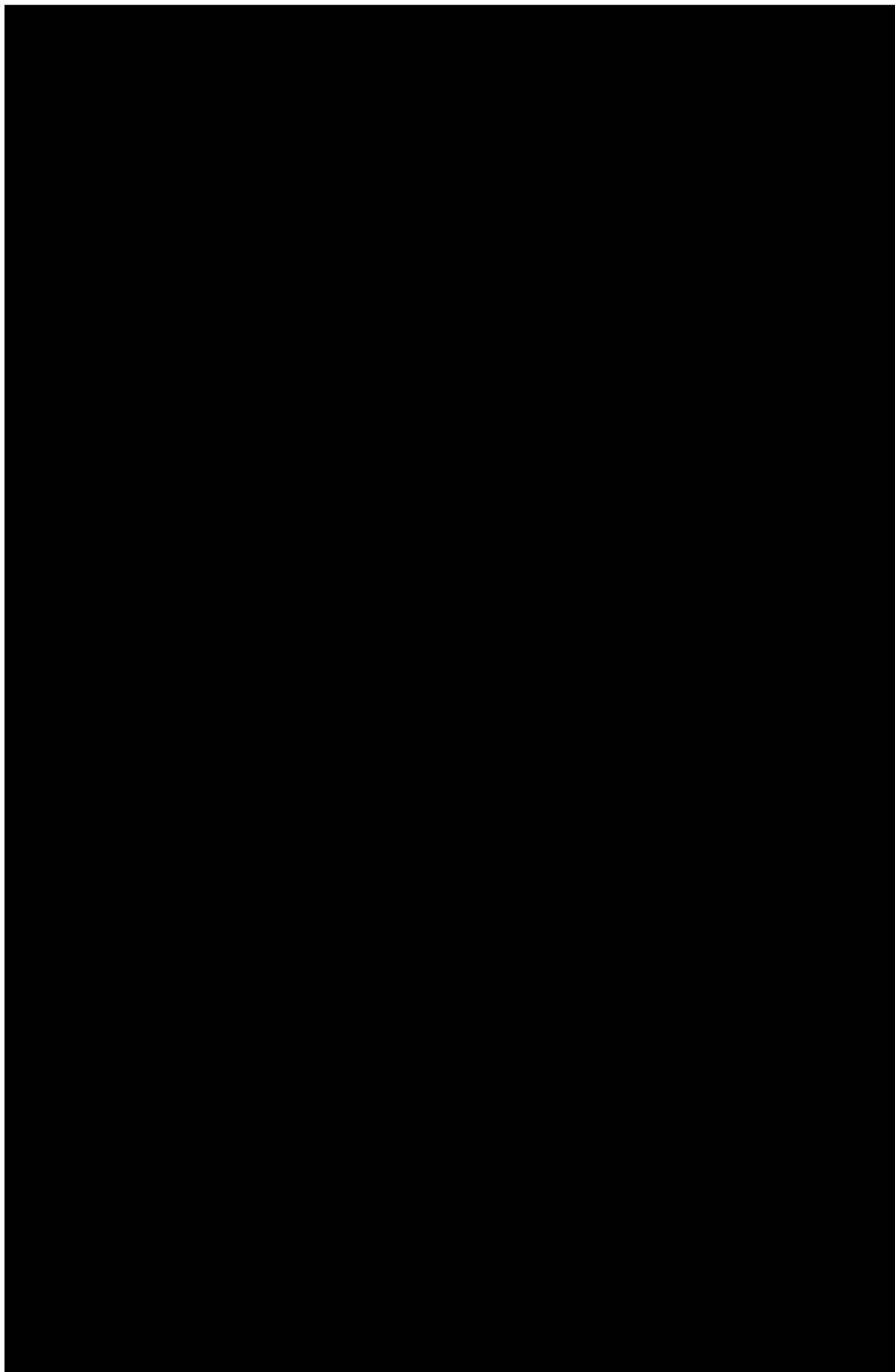
The document also addresses the importance of budgeting and financial planning. It provides tips on how to set realistic goals, track progress, and adjust plans as needed. By understanding cash flow and identifying areas for potential savings, individuals can better manage their finances and achieve long-term stability.

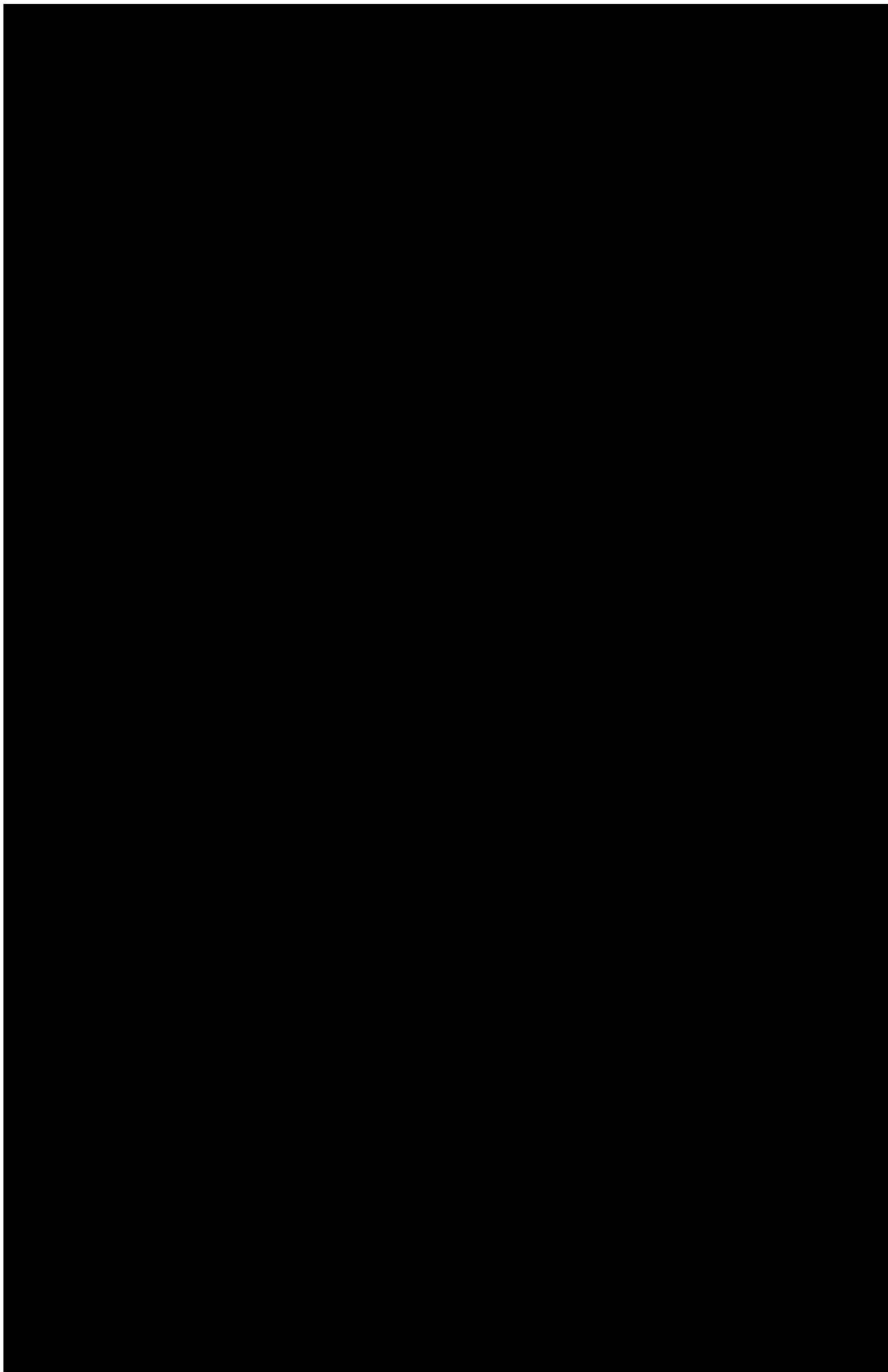
Finally, the document concludes with a strong emphasis on seeking professional advice when needed. Accountants, financial planners, and tax advisors can provide valuable insights and help navigate complex financial situations. Staying informed and proactive is key to successful financial management.

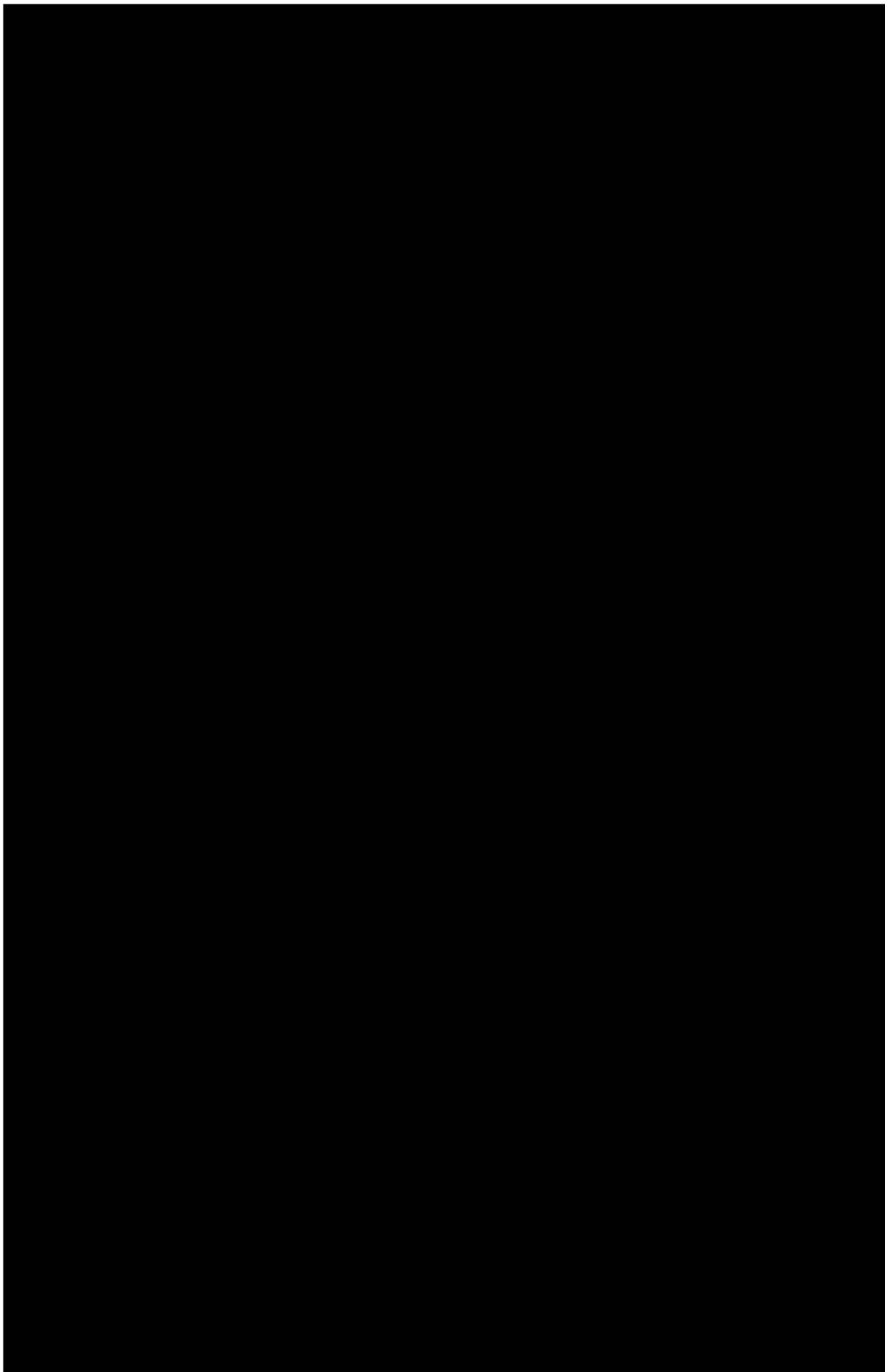












the 1990s, the number of people in the UK who are employed in the public sector has increased from 10.5 million to 12.5 million, and the number of people in the public sector who are employed in the health sector has increased from 2.5 million to 3.5 million (Department of Health 2000).

There are a number of reasons why the public sector has expanded. One reason is that the population has increased, and the population is ageing. Another reason is that the government has increased its spending on the public sector. A third reason is that the private sector has not been able to provide enough services to meet the demand. A fourth reason is that the government has decided to nationalise certain services.

The expansion of the public sector has led to a number of challenges. One challenge is that the public sector is becoming more expensive. Another challenge is that the public sector is becoming more bureaucratic. A third challenge is that the public sector is becoming more fragmented. A fourth challenge is that the public sector is becoming more politicised.

There are a number of ways in which the public sector can be reformed. One way is to reduce the size of the public sector. Another way is to increase the efficiency of the public sector. A third way is to increase the competition in the public sector. A fourth way is to increase the transparency of the public sector.

The public sector is a complex and challenging area. It is important to understand the challenges that the public sector faces, and to find ways in which the public sector can be reformed. The public sector is a vital part of our society, and it is important to ensure that it is able to provide the services that we need.

Journal of Health Politics, Policy and Law, Vol. 30, No. 1, 2005
DOI 10.1215/03616878-2004-020

© 2005 by Duke University Press
All rights reserved. This article may be redistributed for personal use only. All other rights reserved.

For more information on this journal, please contact the publisher at subscriptions@dukeupress.edu

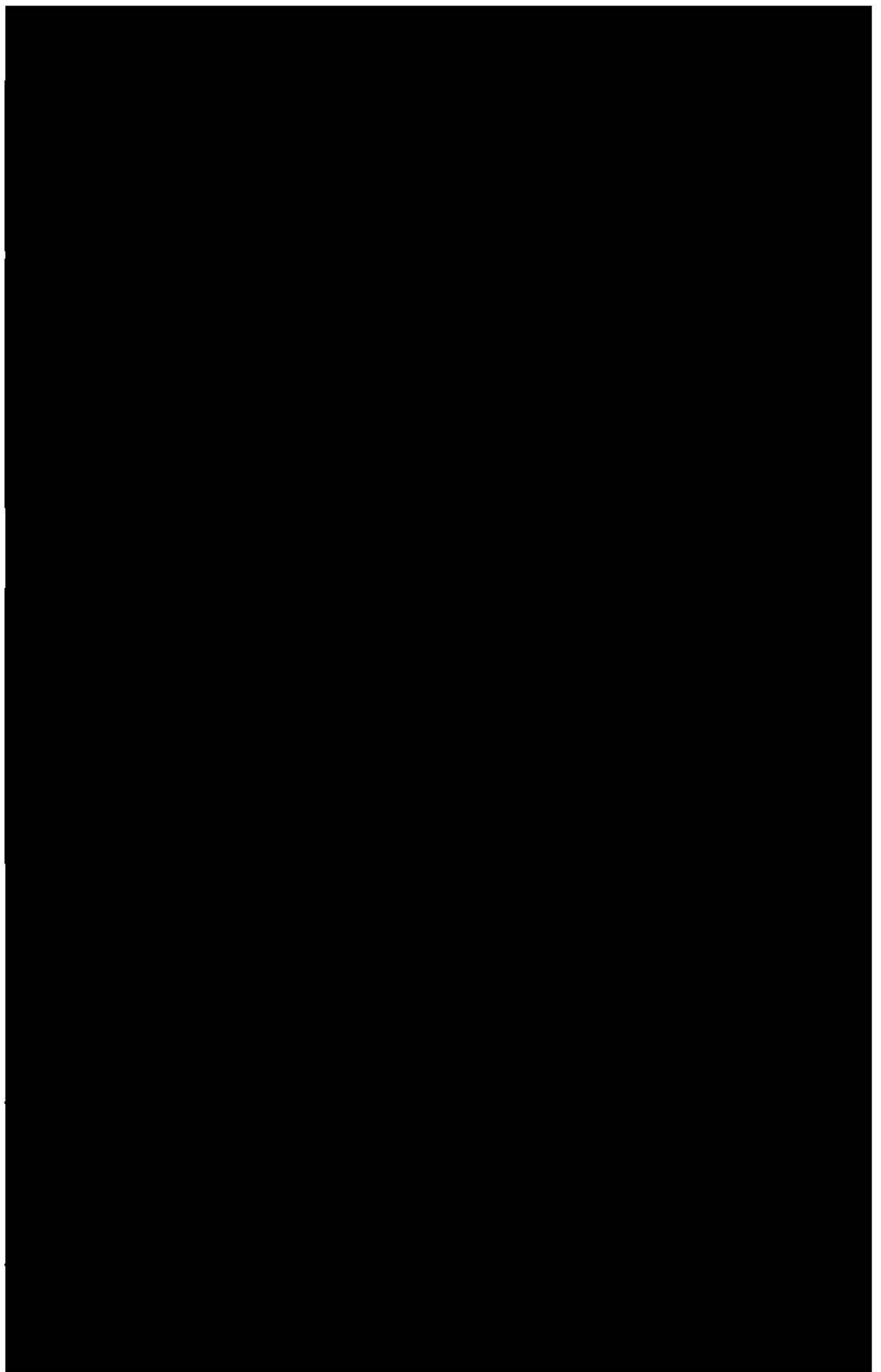
For more information on this journal, please visit the journal's website at <http://www.dukeupress.edu/jhpl>

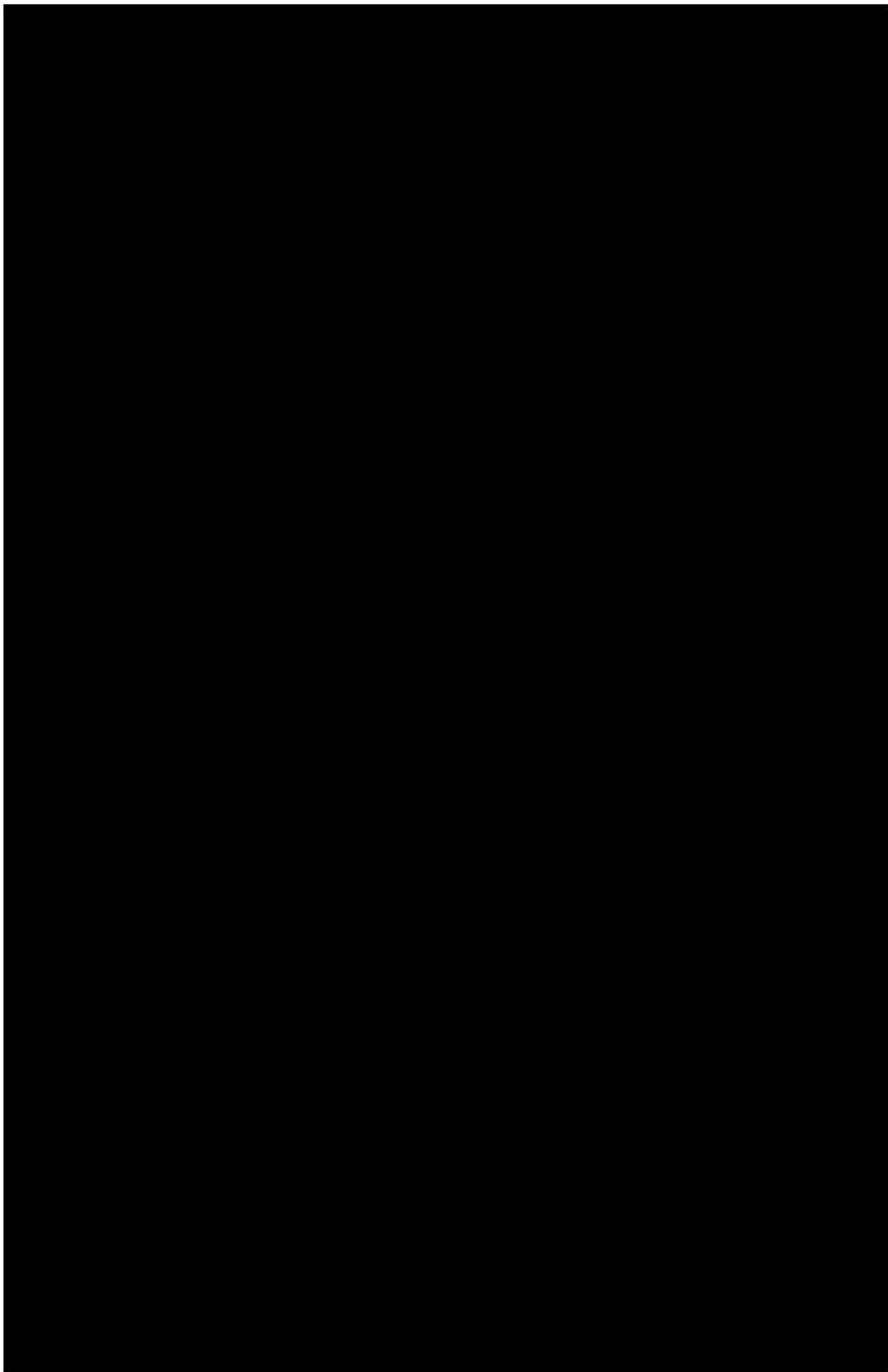
For more information on this journal, please contact the publisher at subscriptions@dukeupress.edu

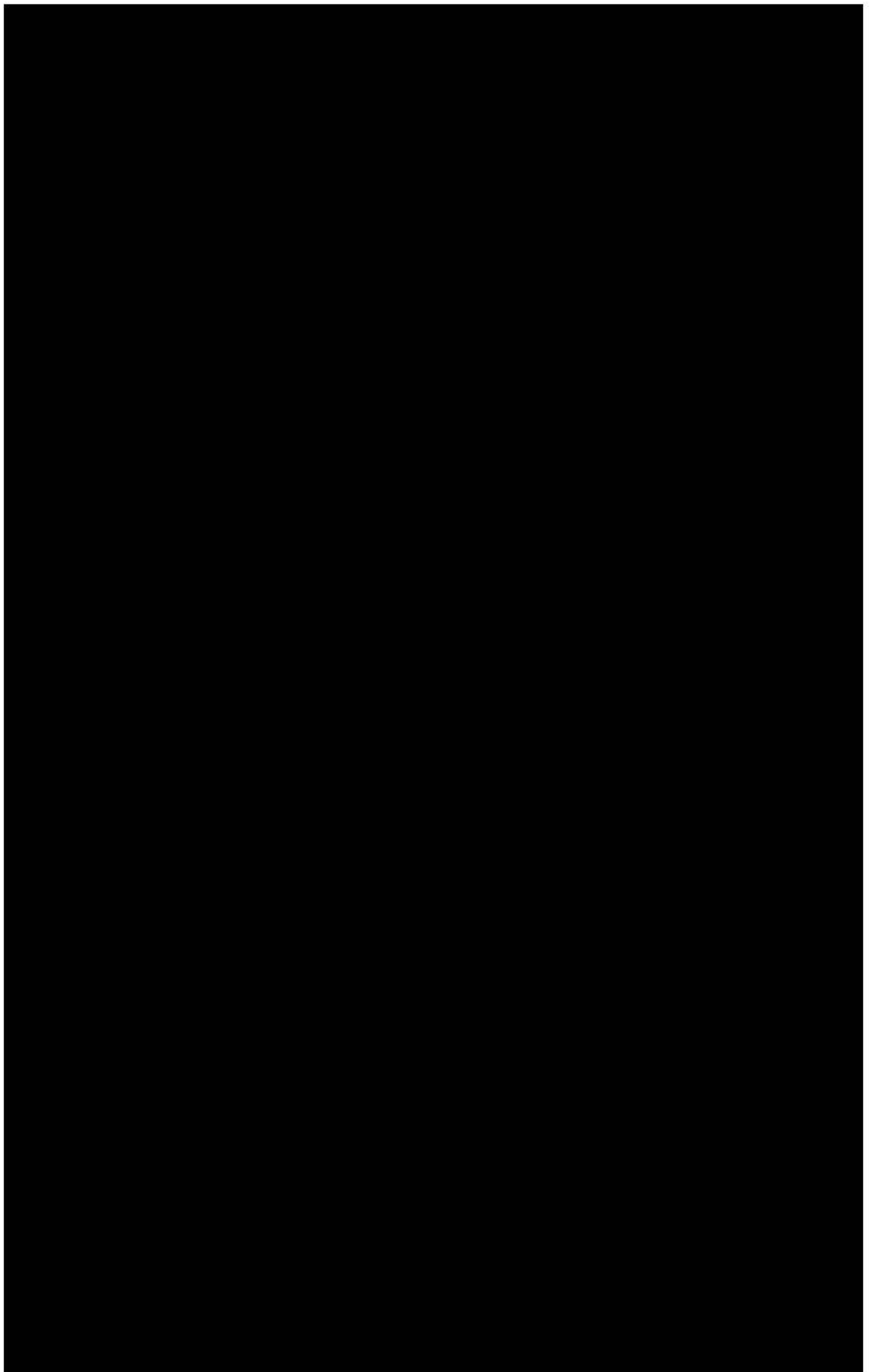
For more information on this journal, please visit the journal's website at <http://www.dukeupress.edu/jhpl>

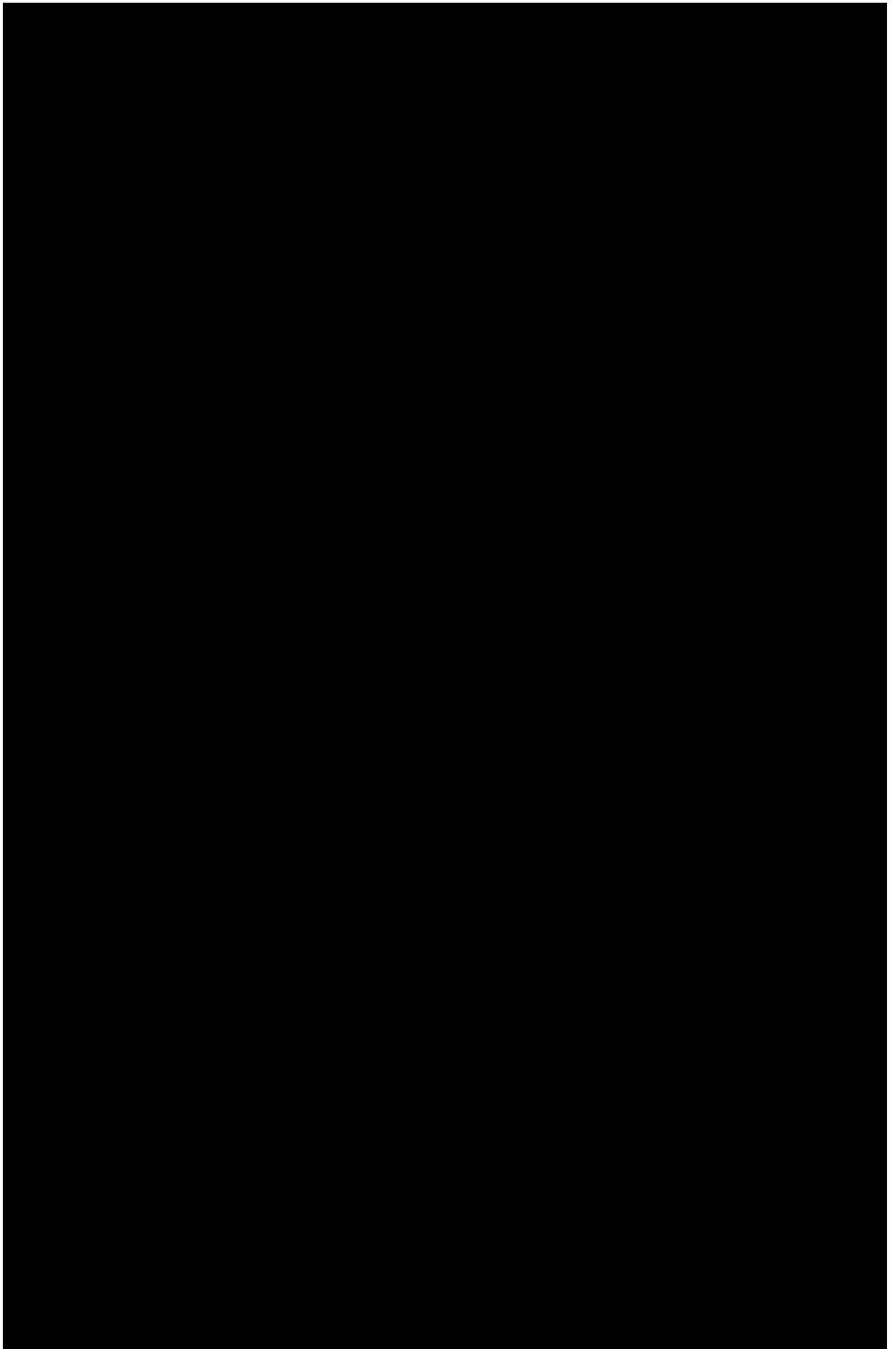
For more information on this journal, please contact the publisher at subscriptions@dukeupress.edu

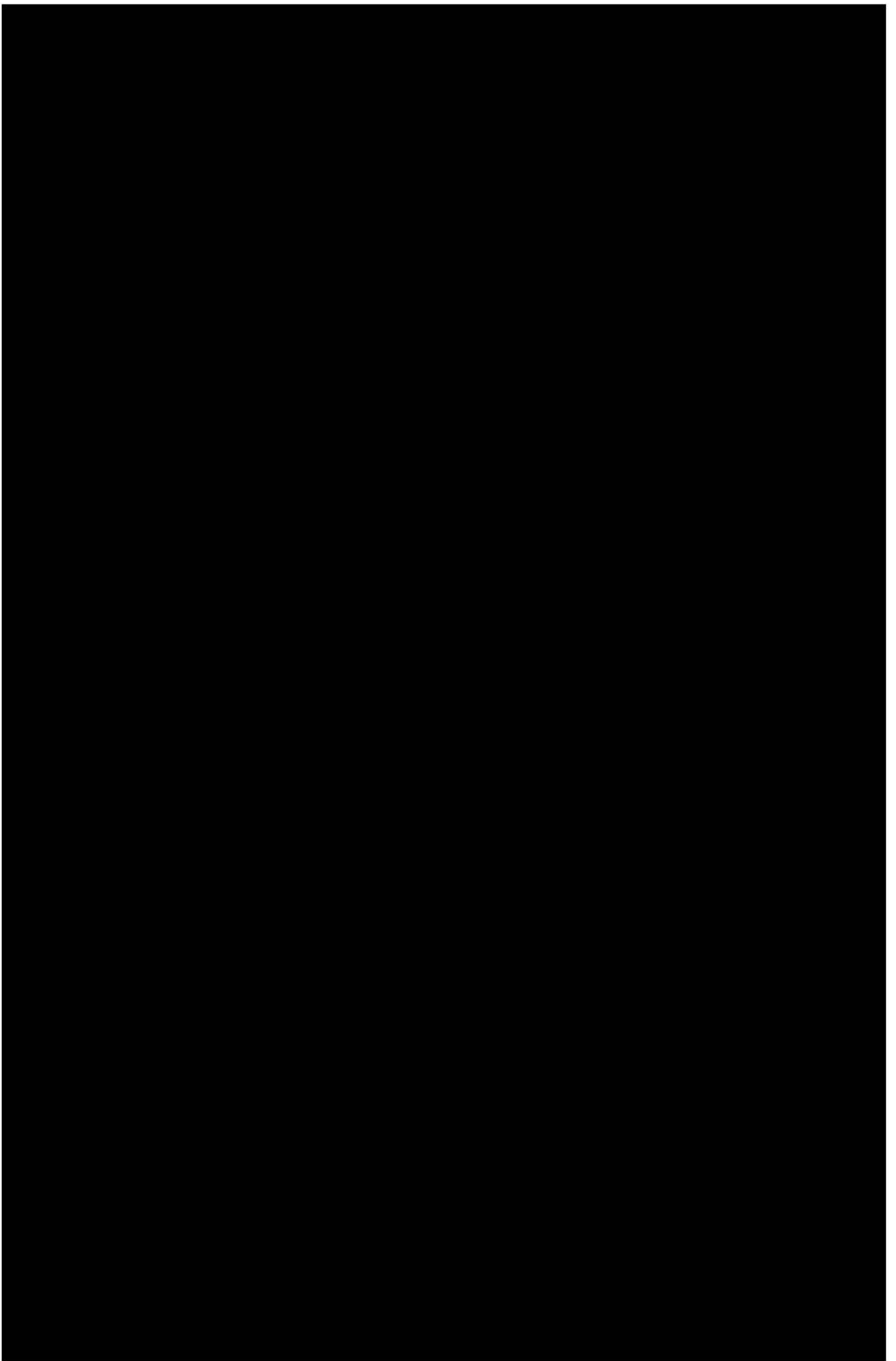
For more information on this journal, please visit the journal's website at <http://www.dukeupress.edu/jhpl>

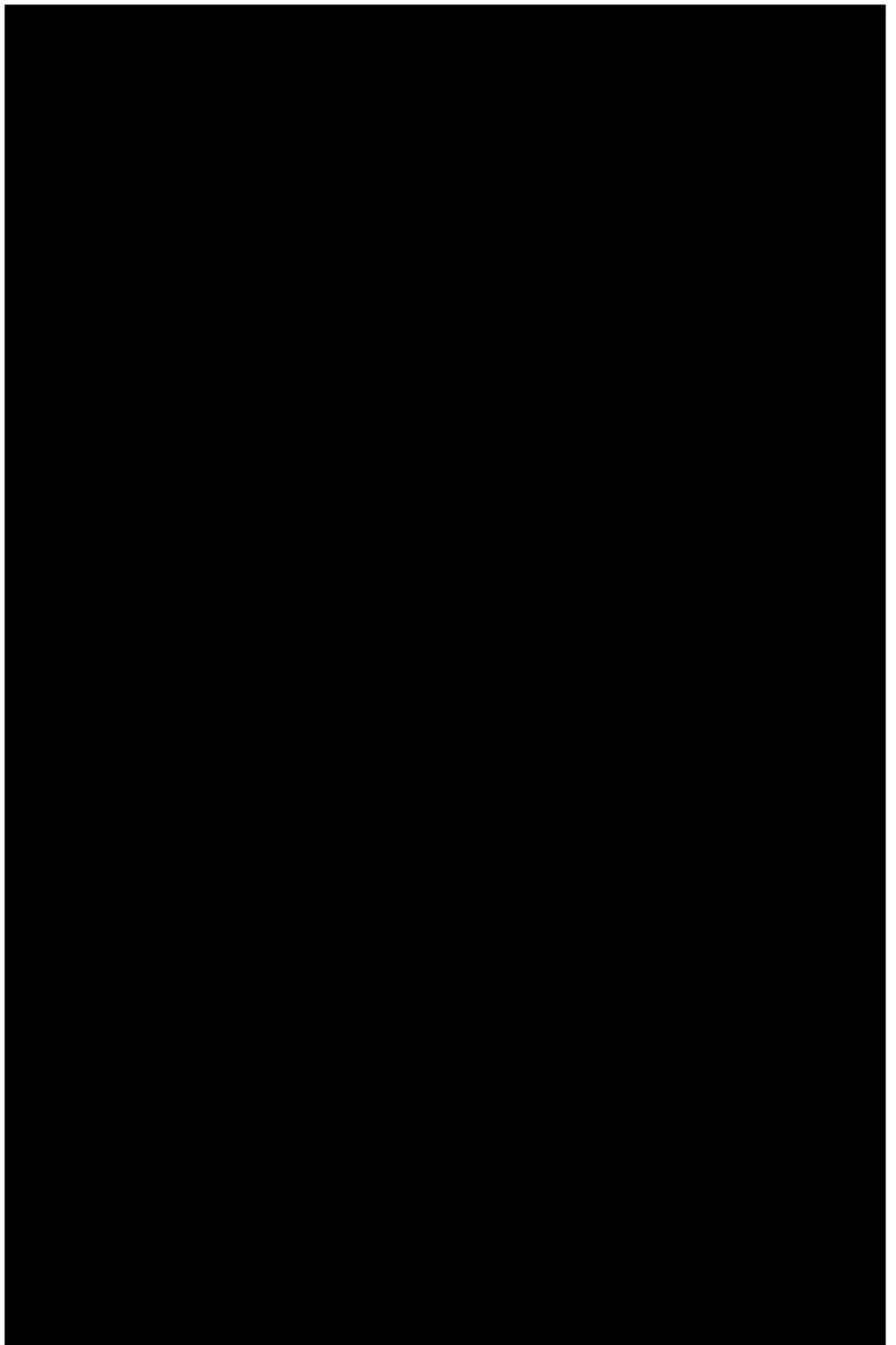


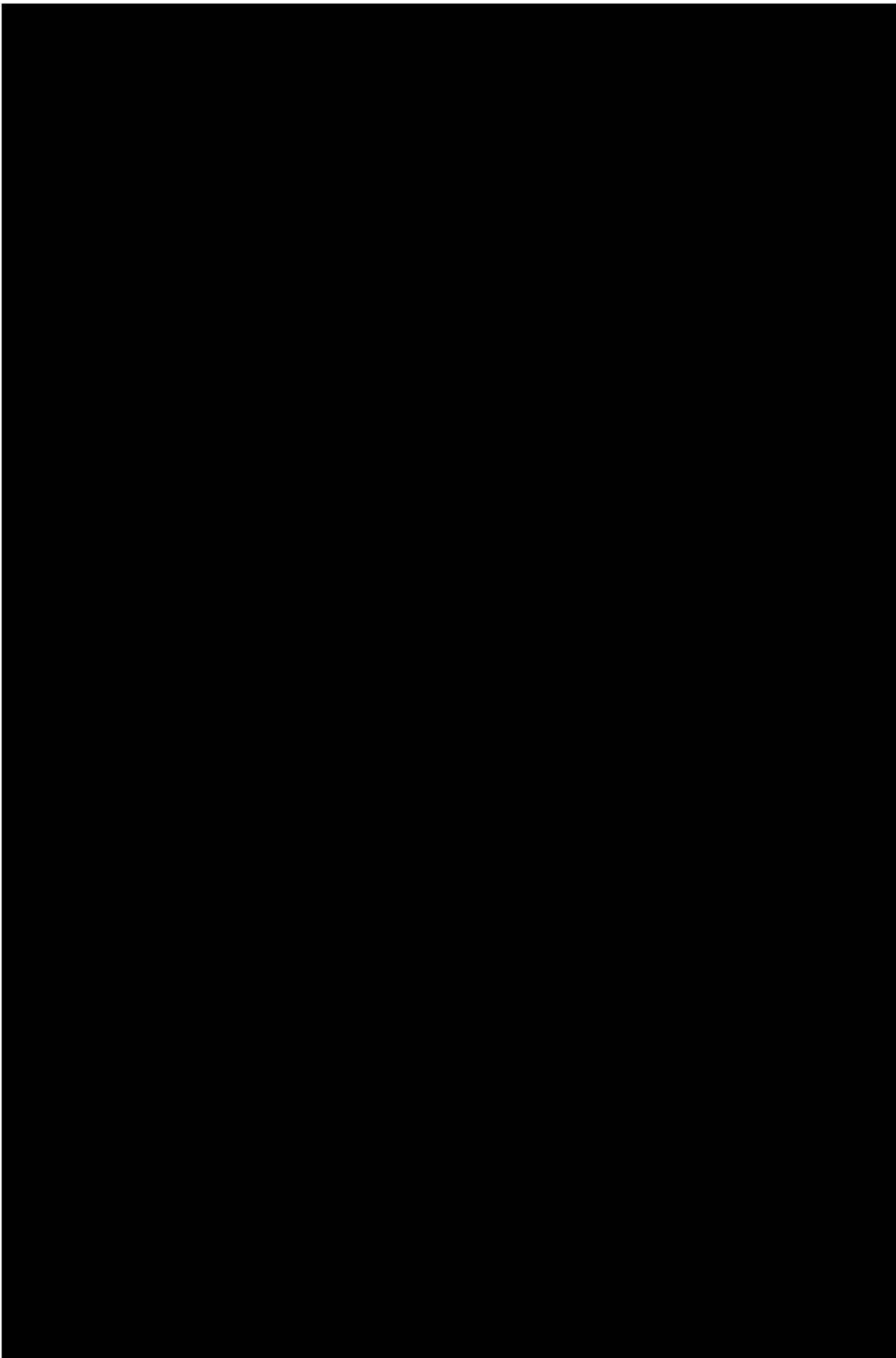


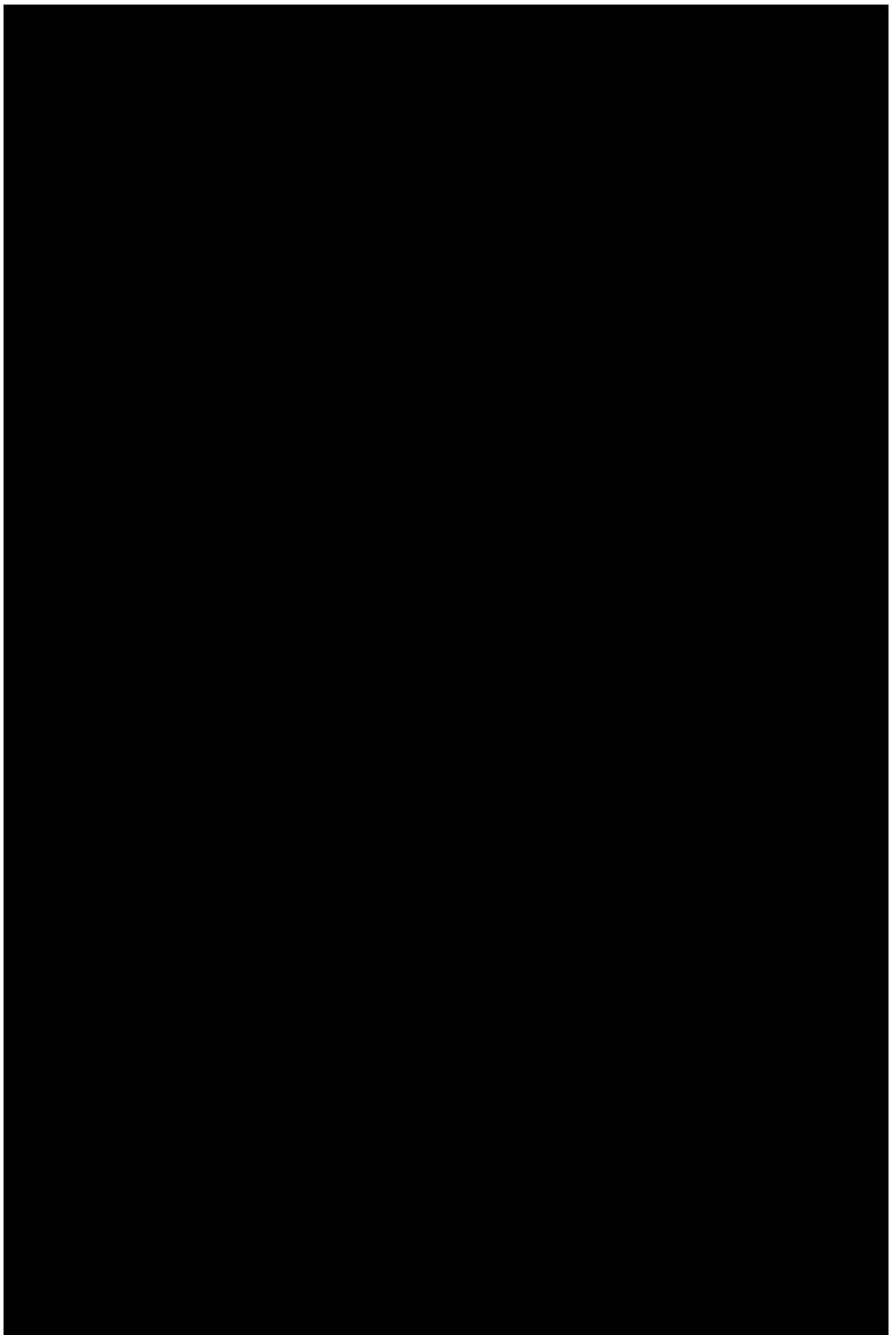


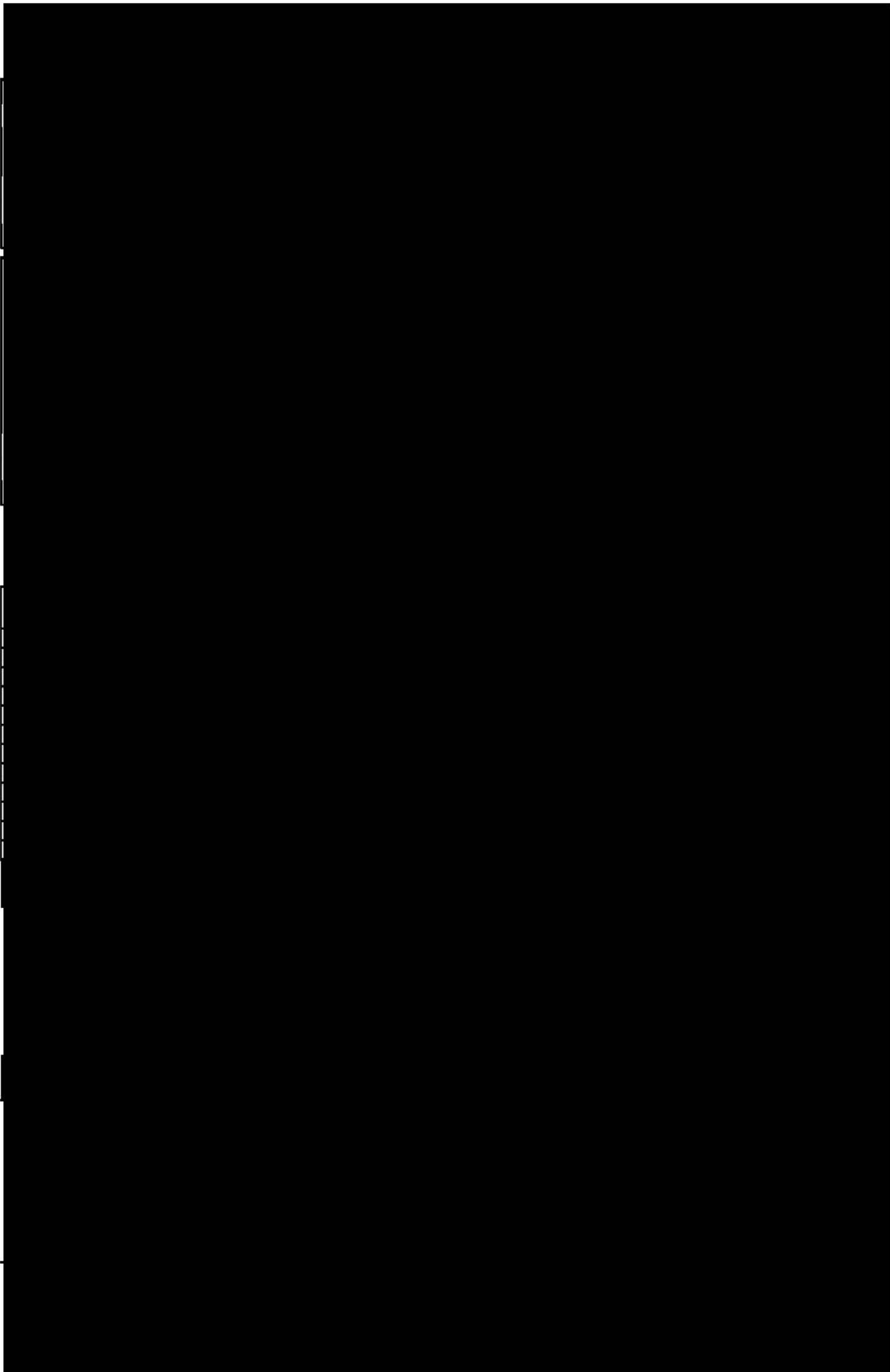


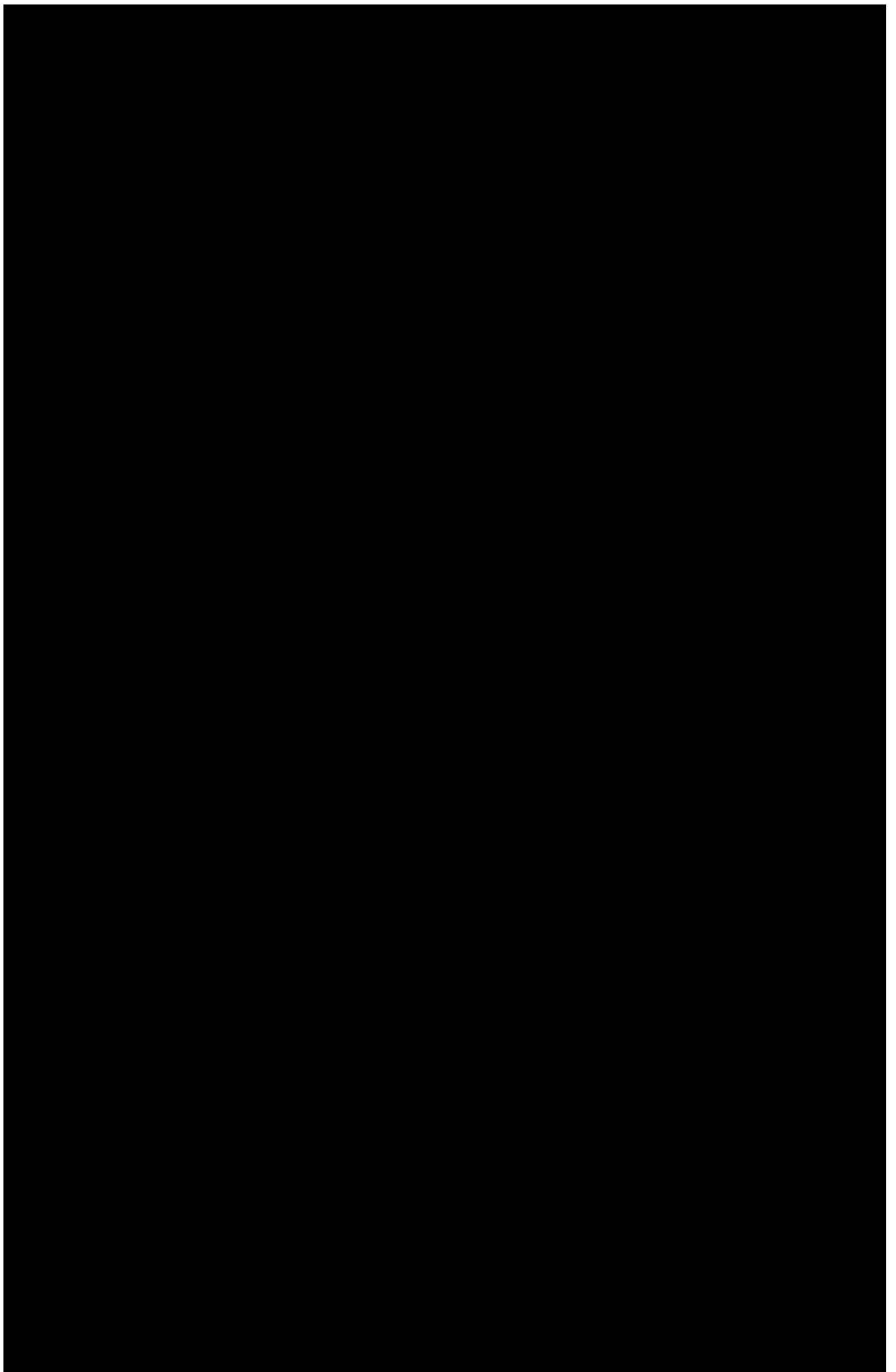


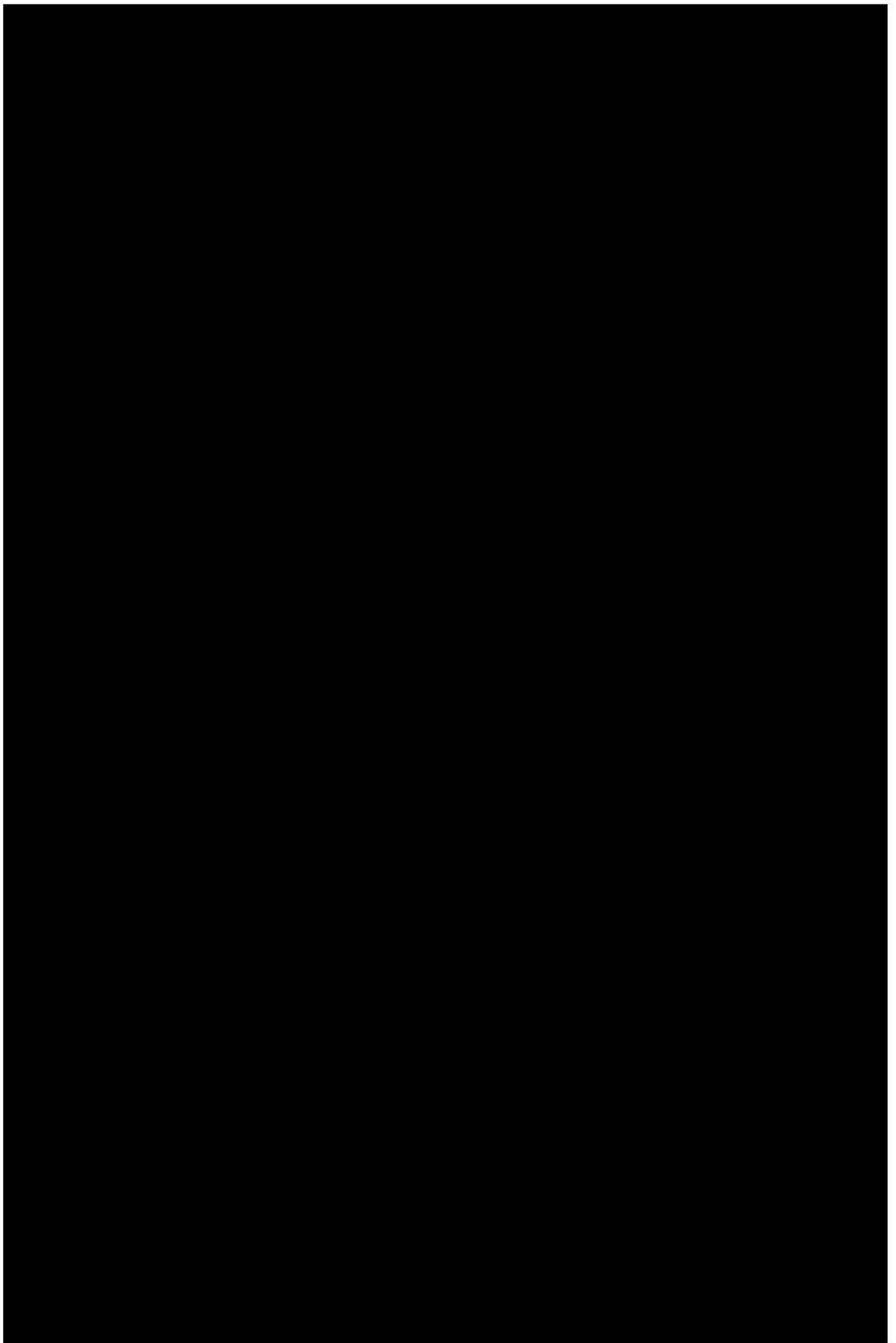


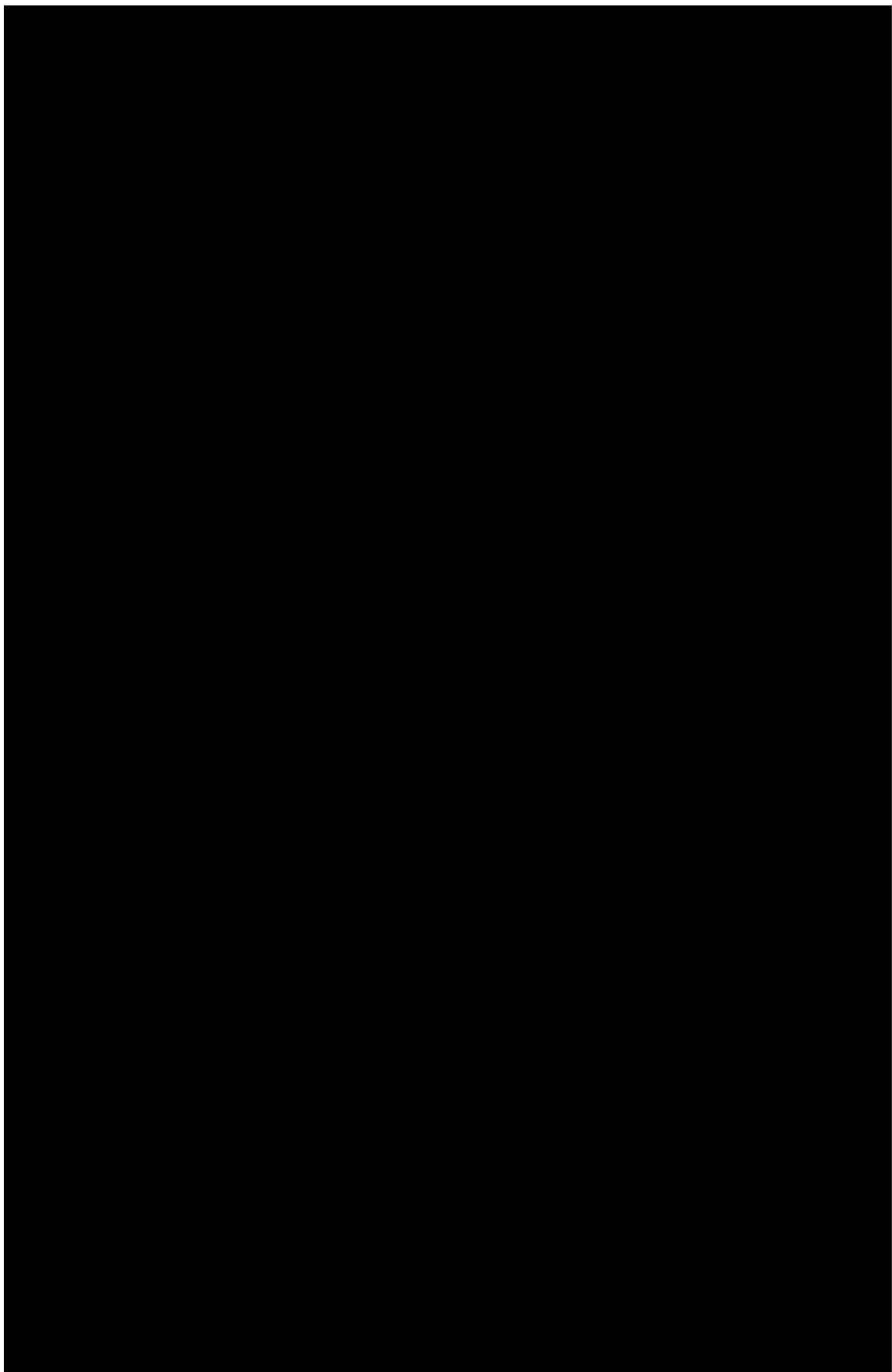


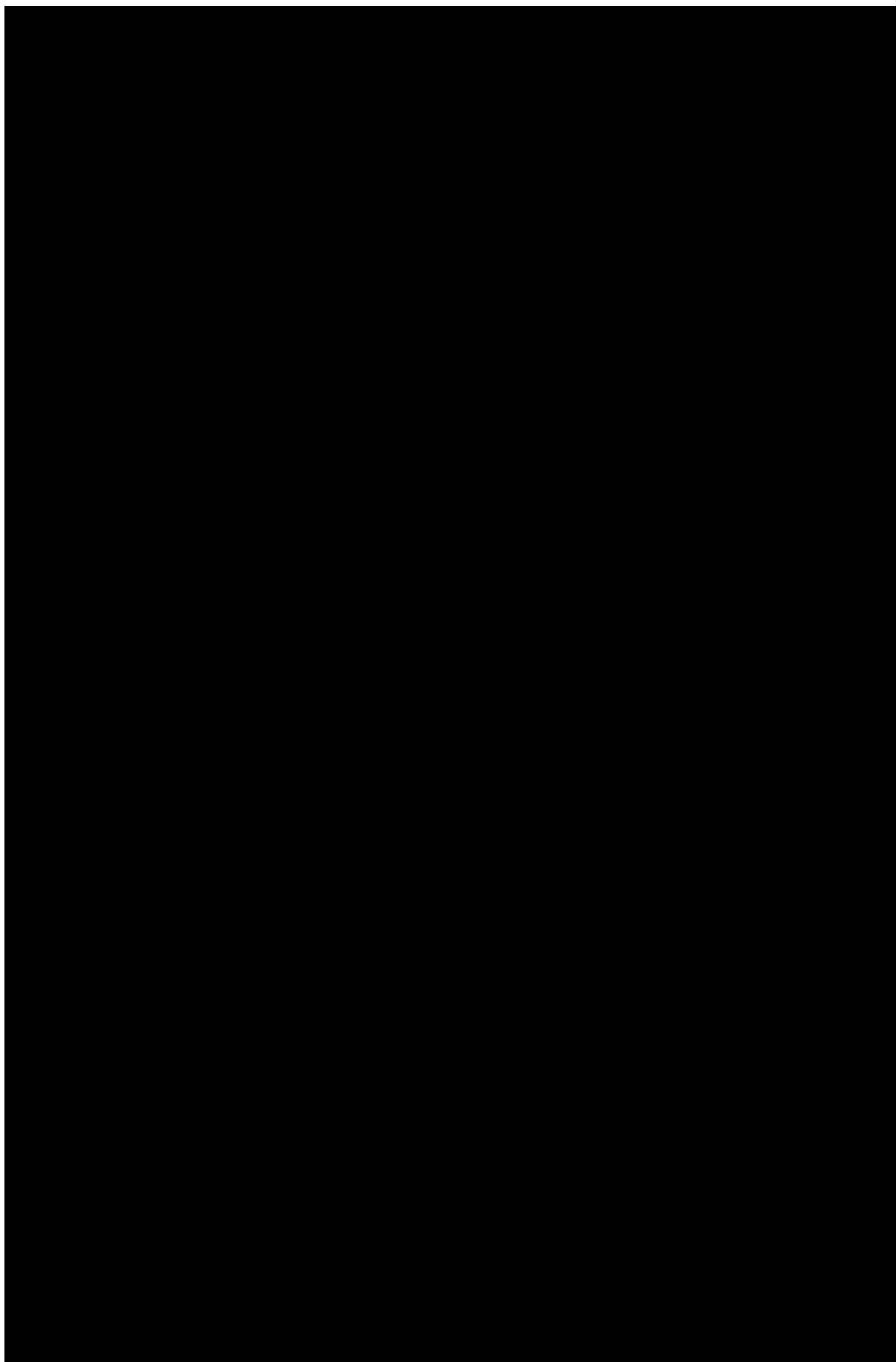


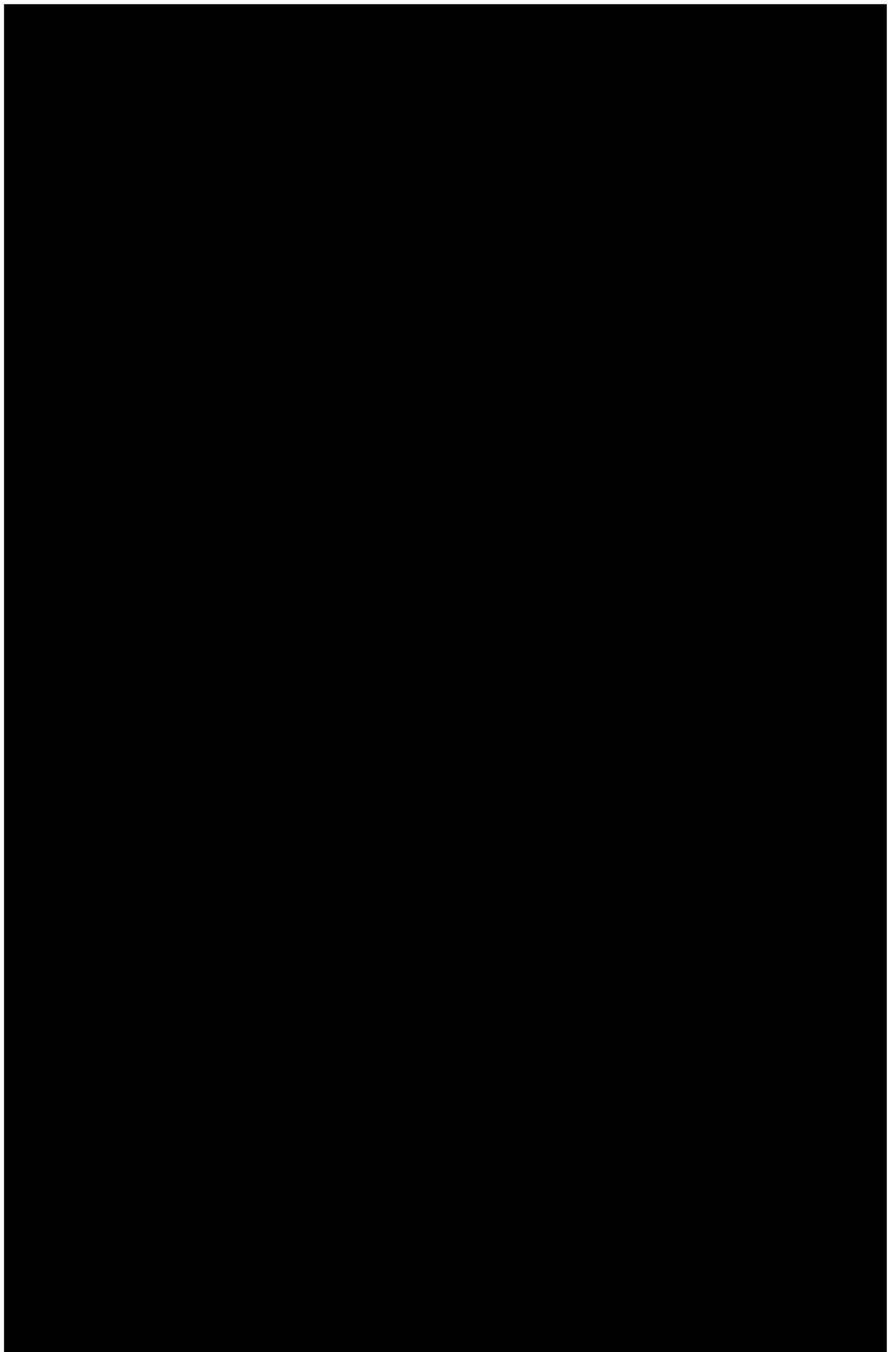


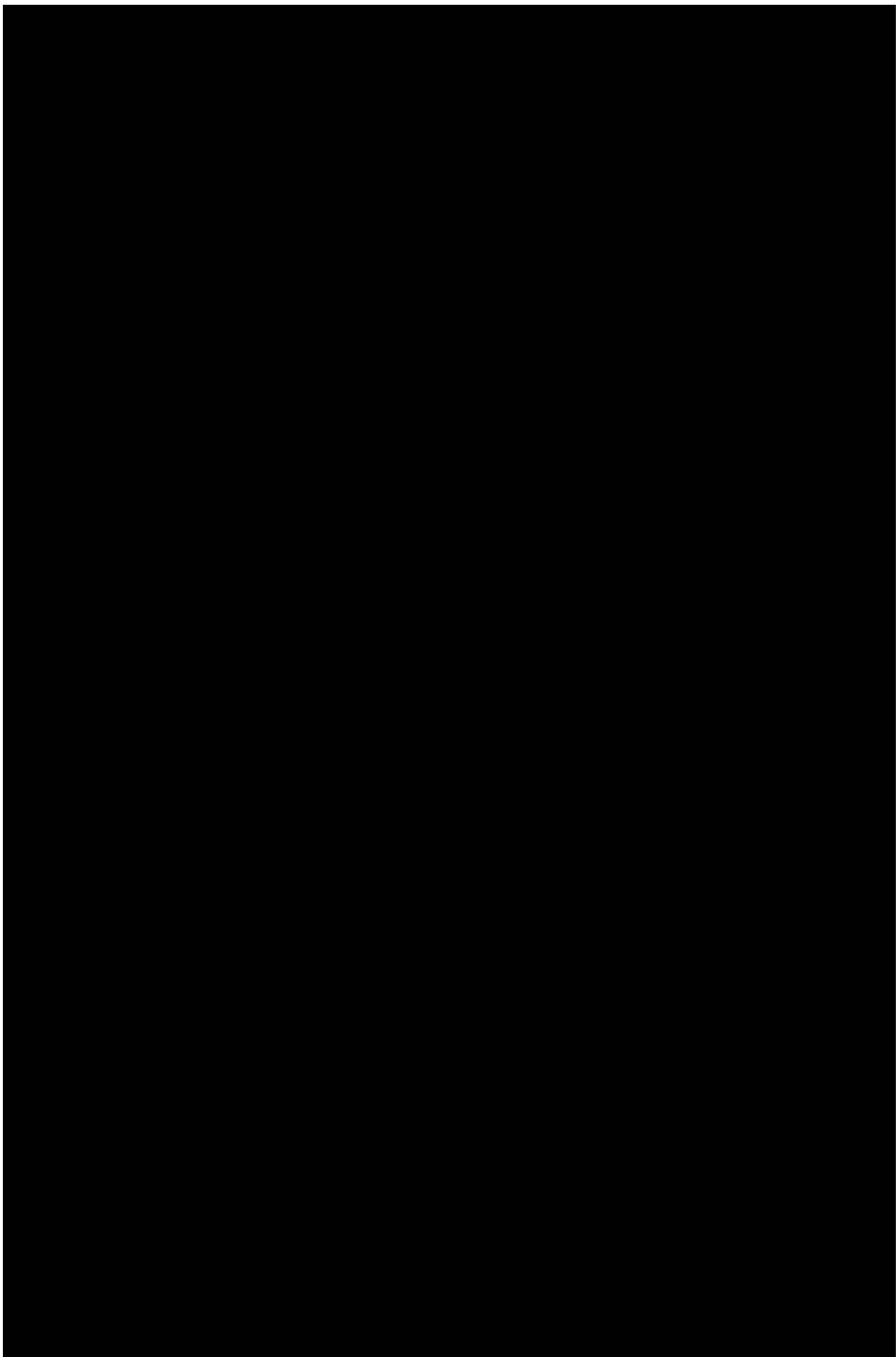


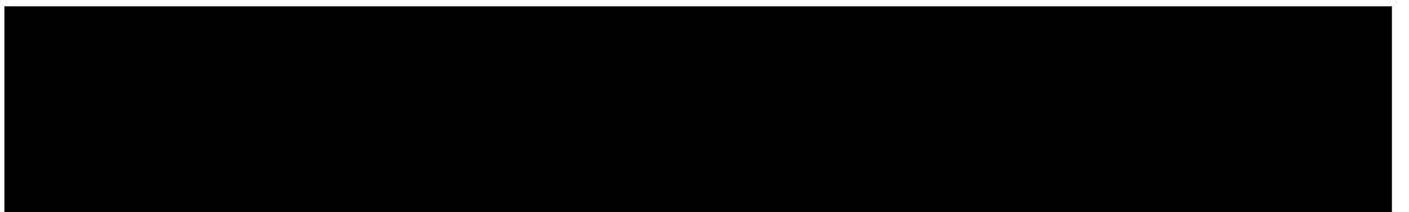


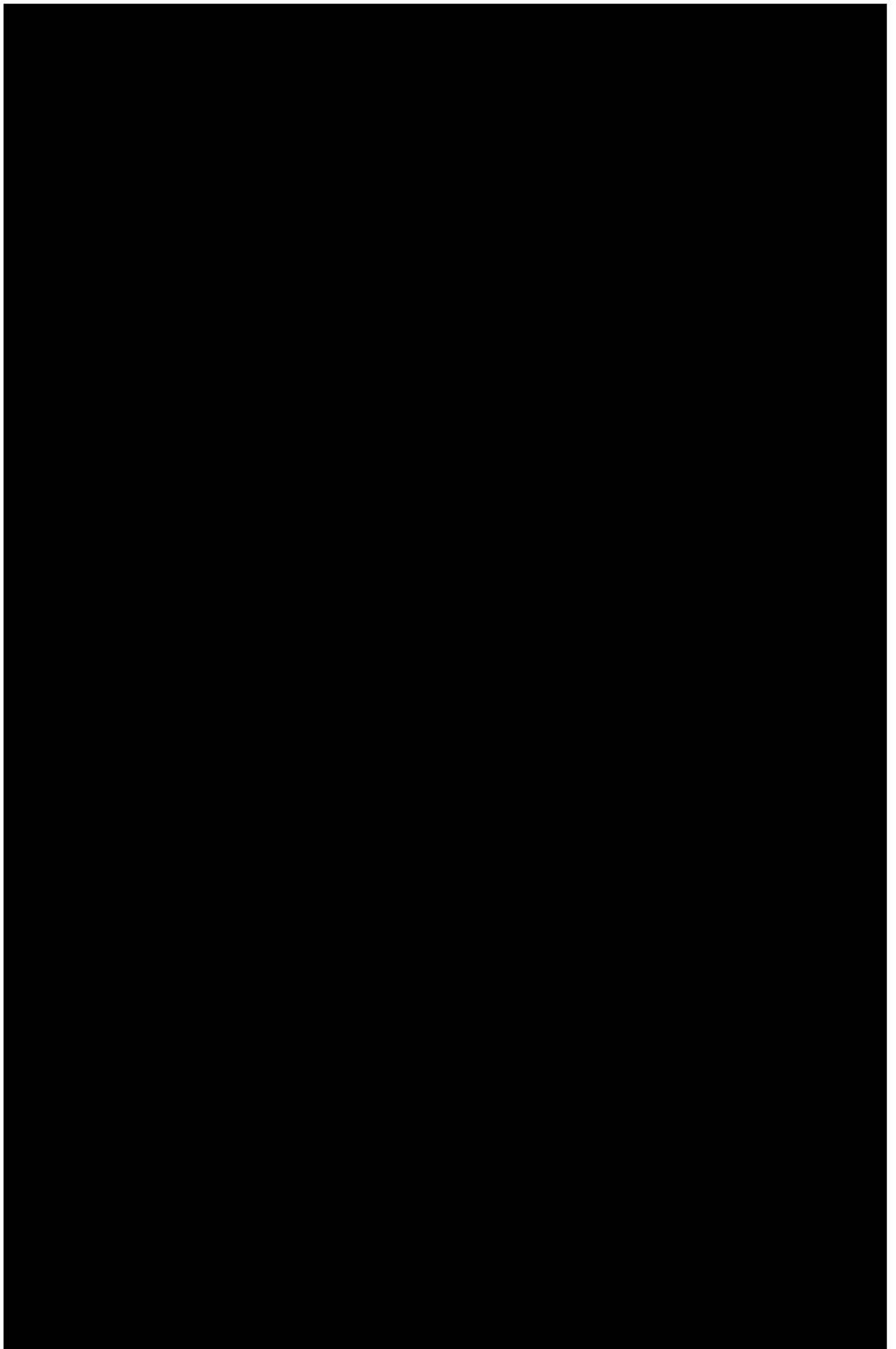






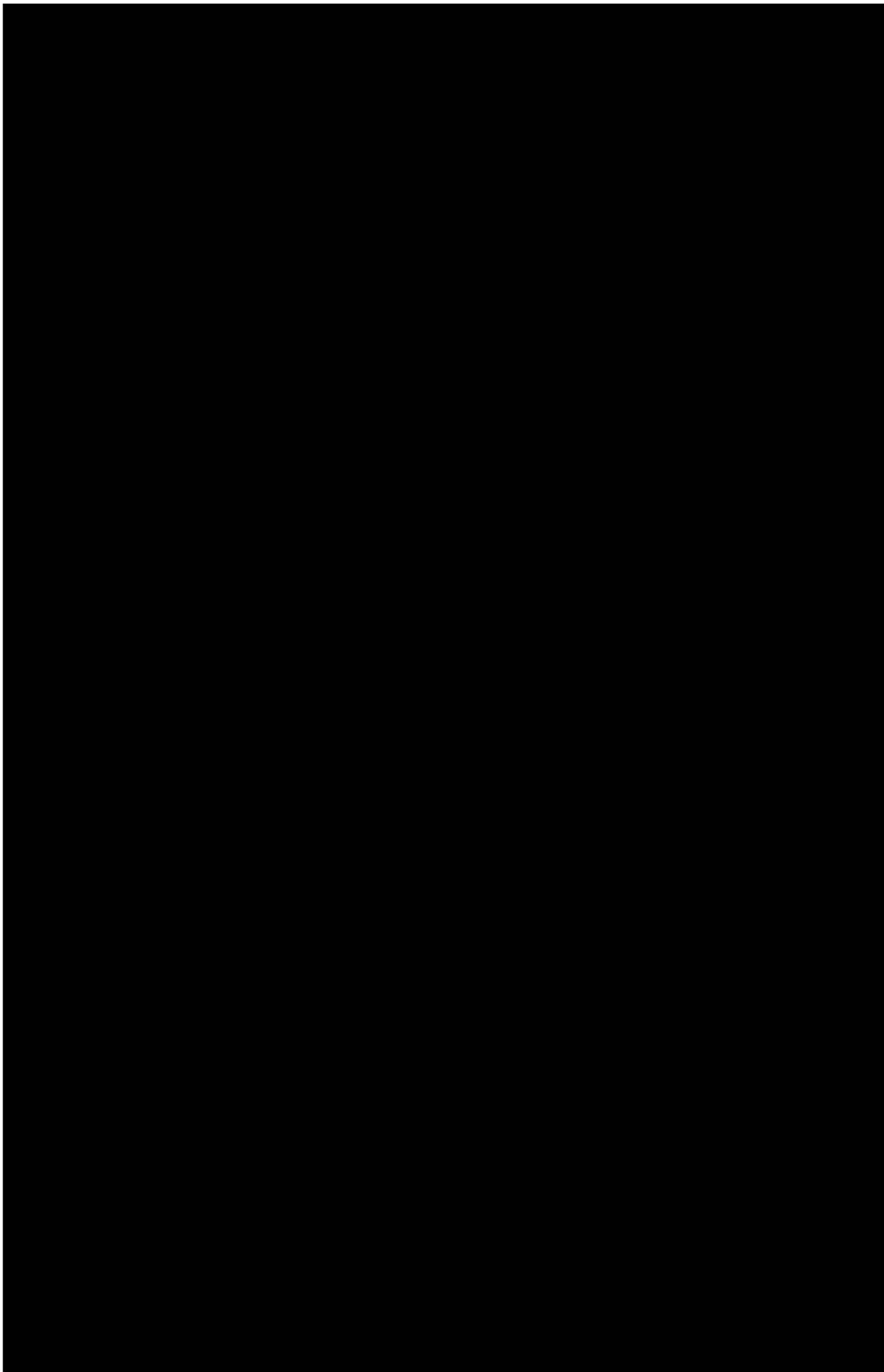


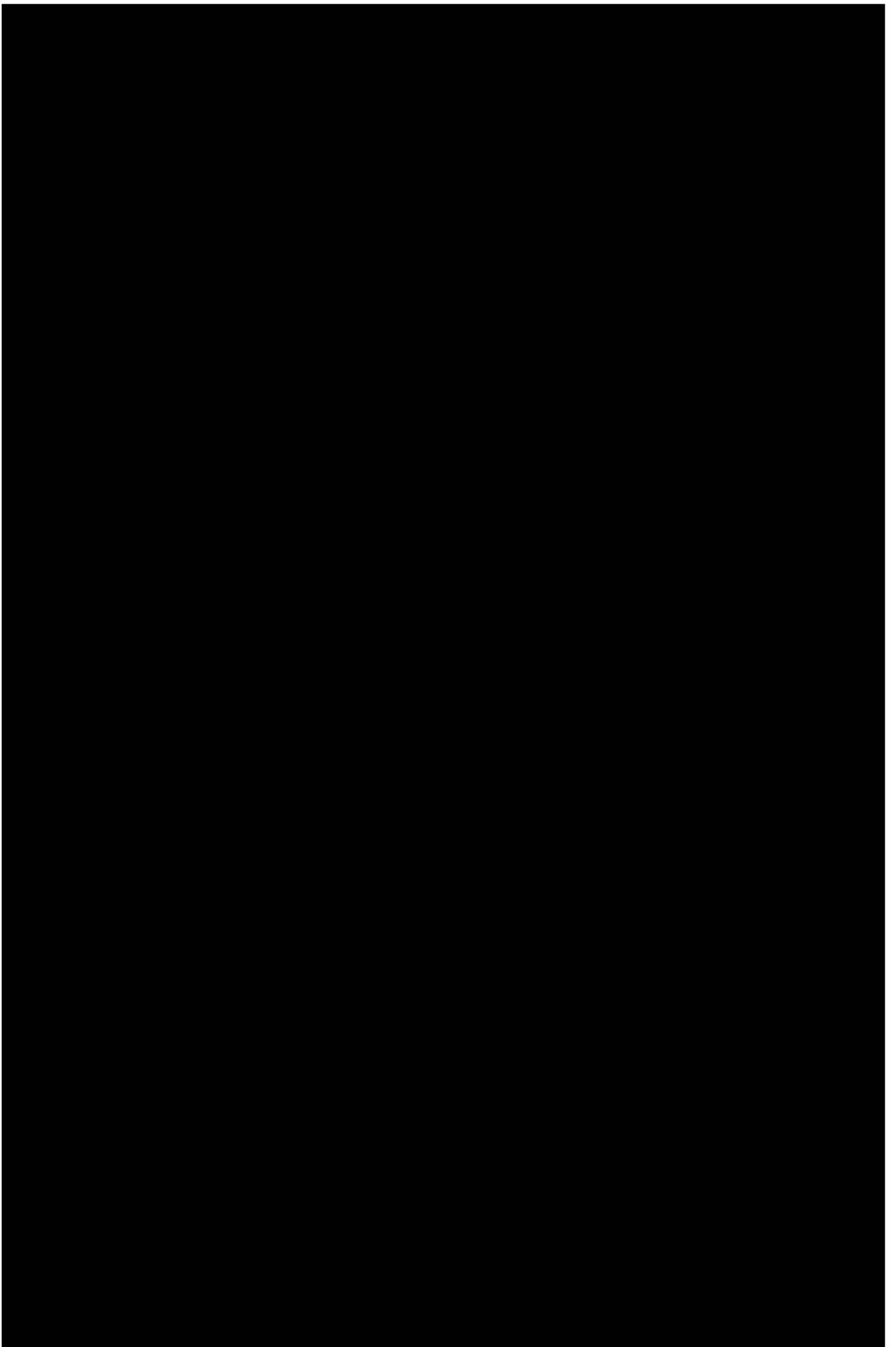


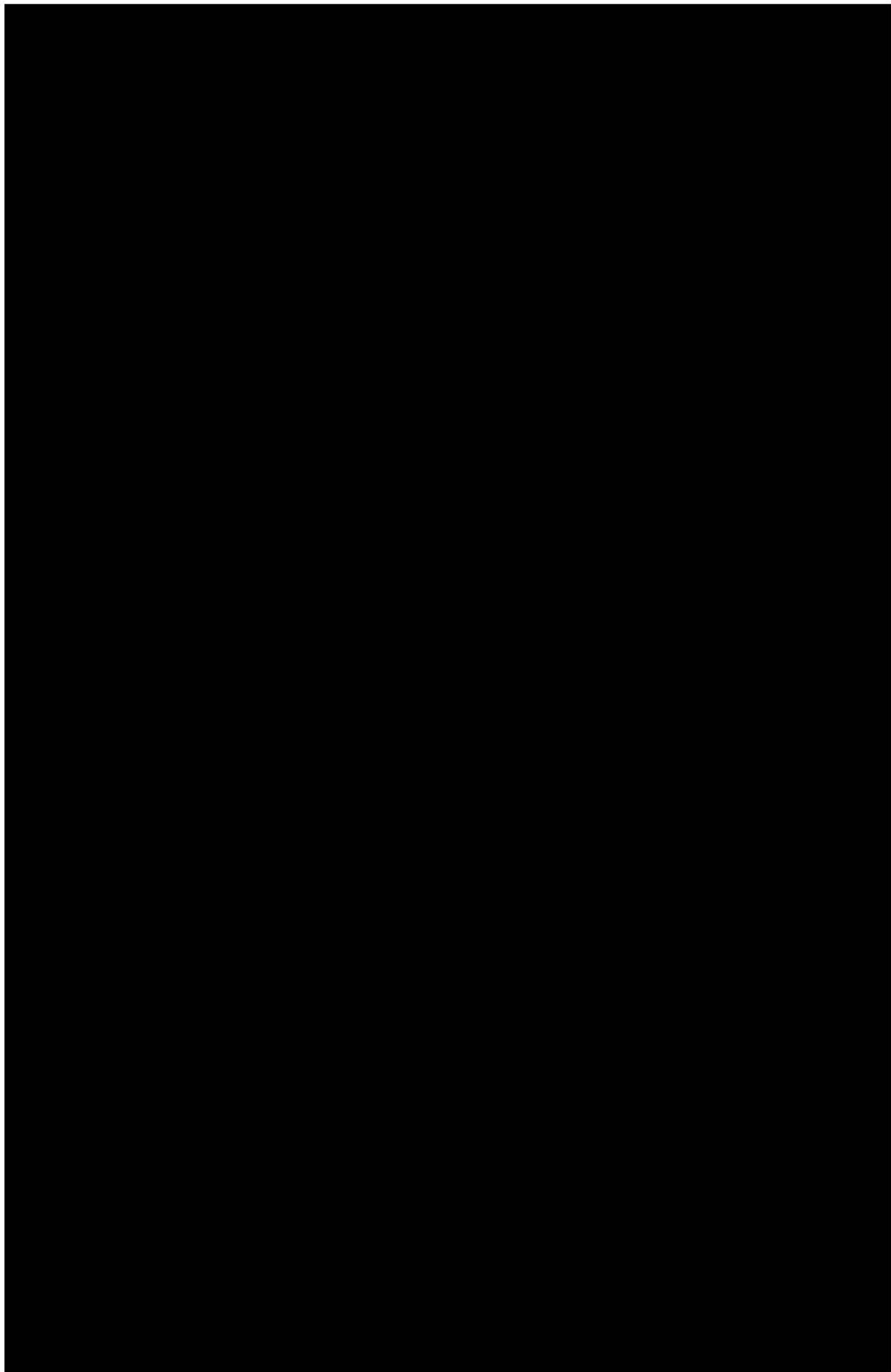


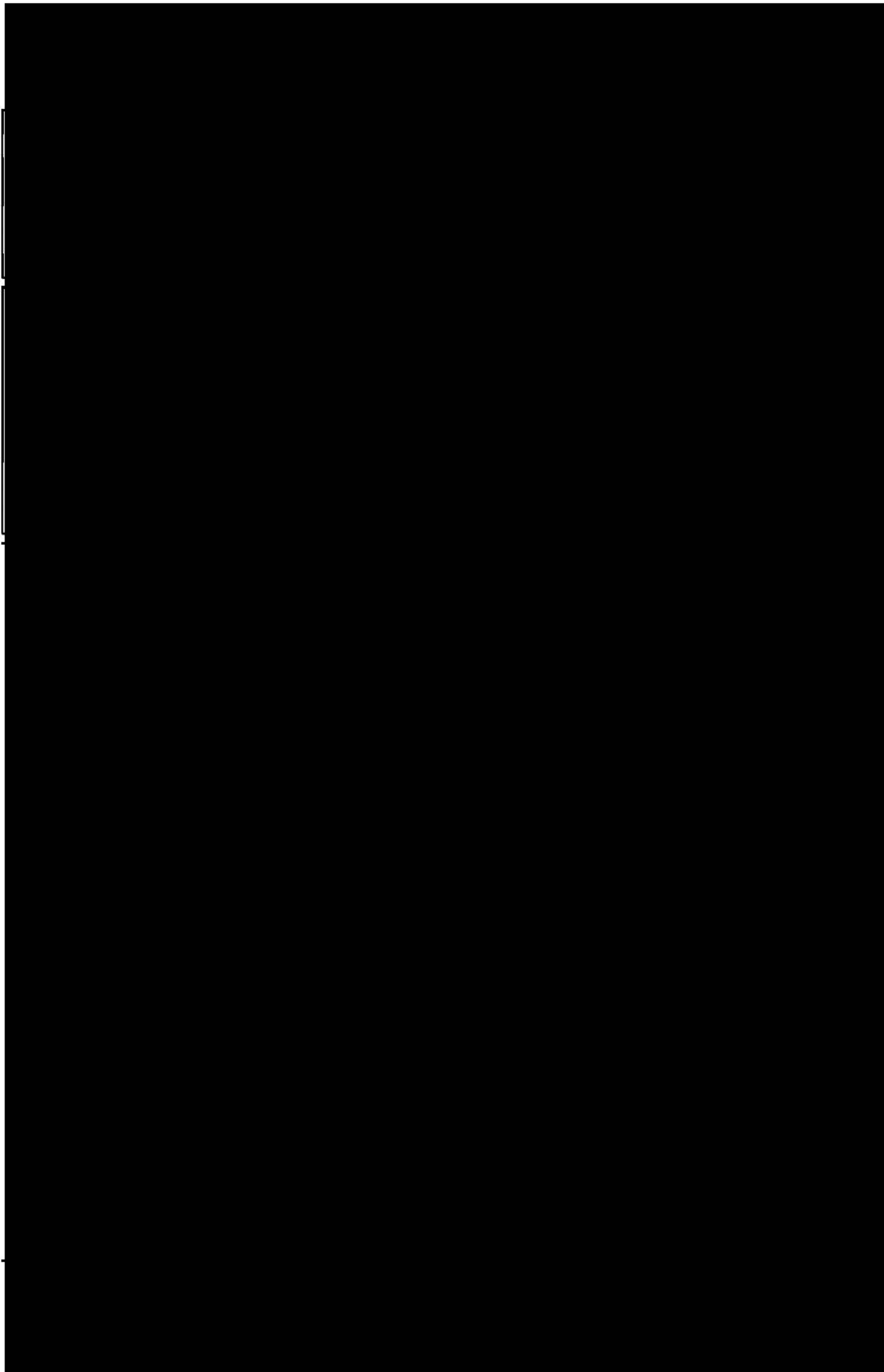


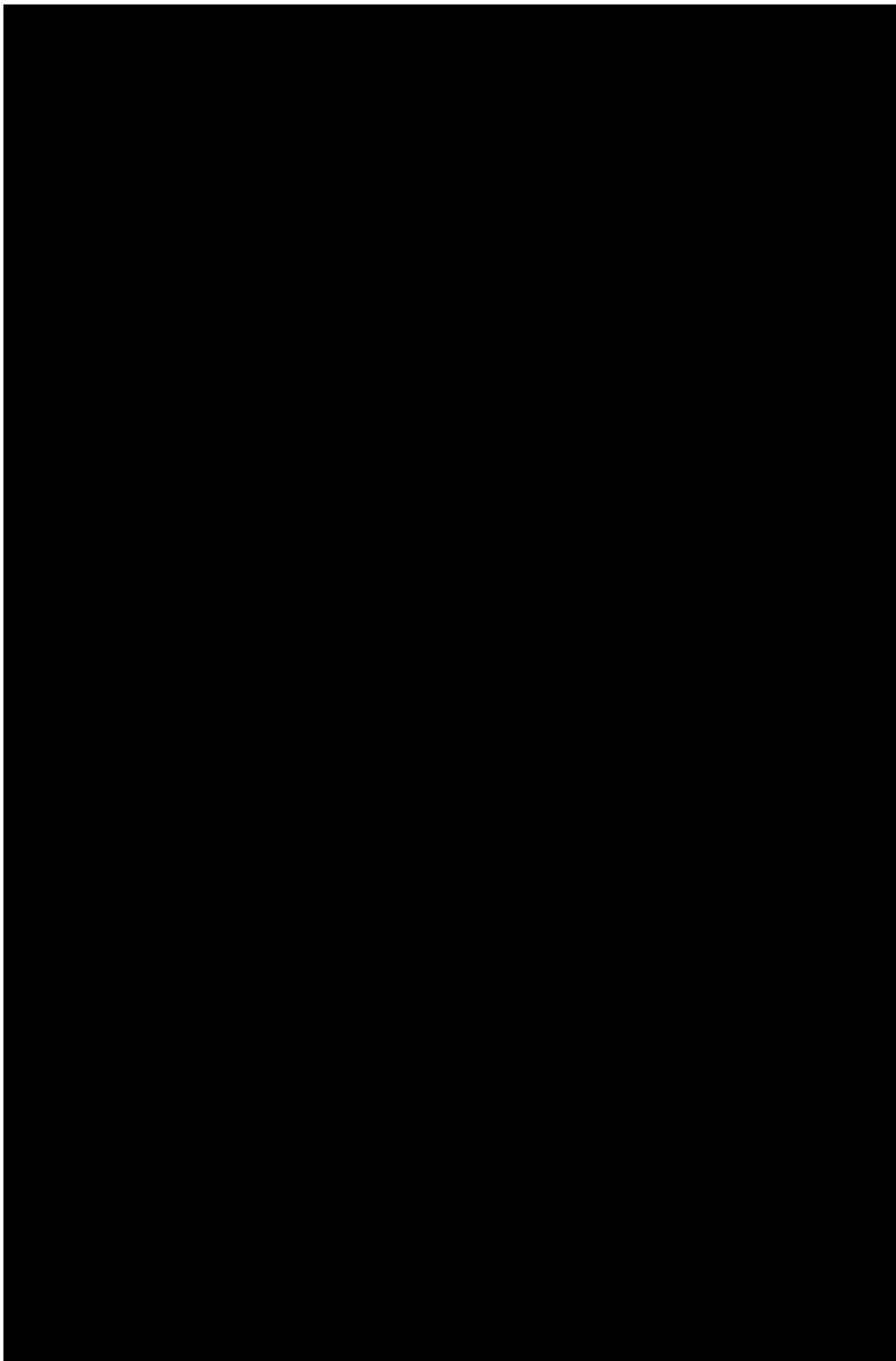
23
24
00

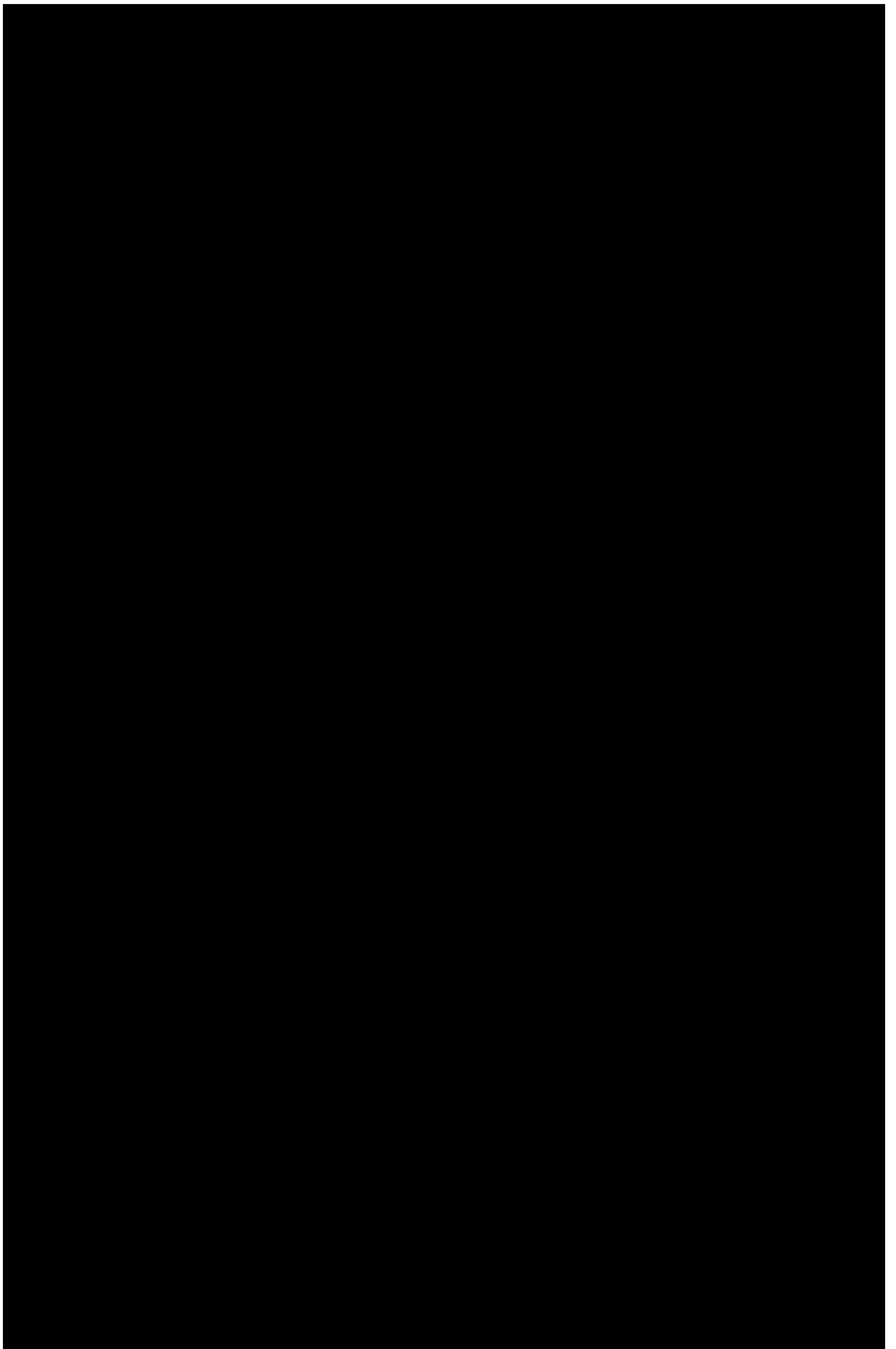


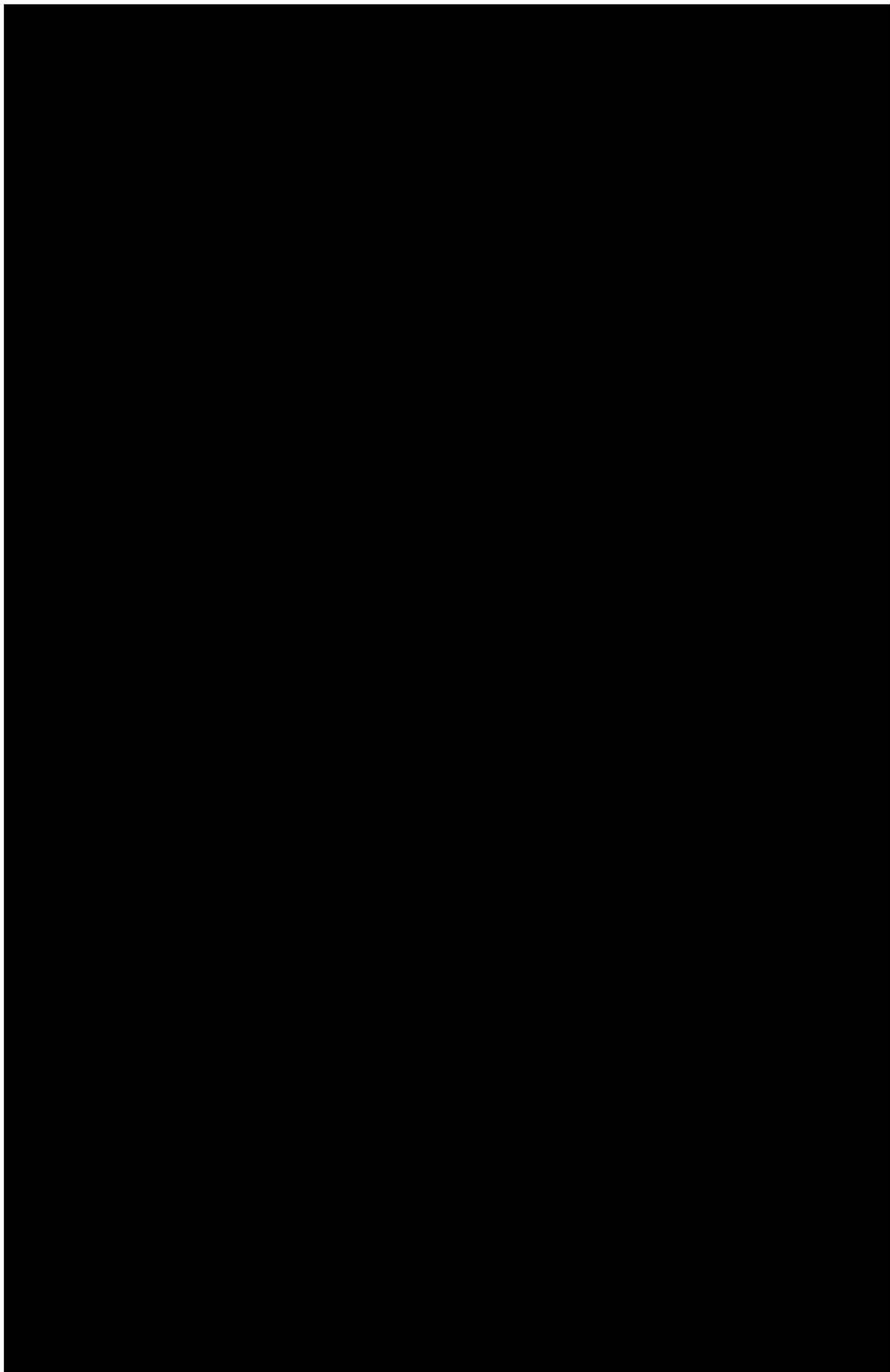


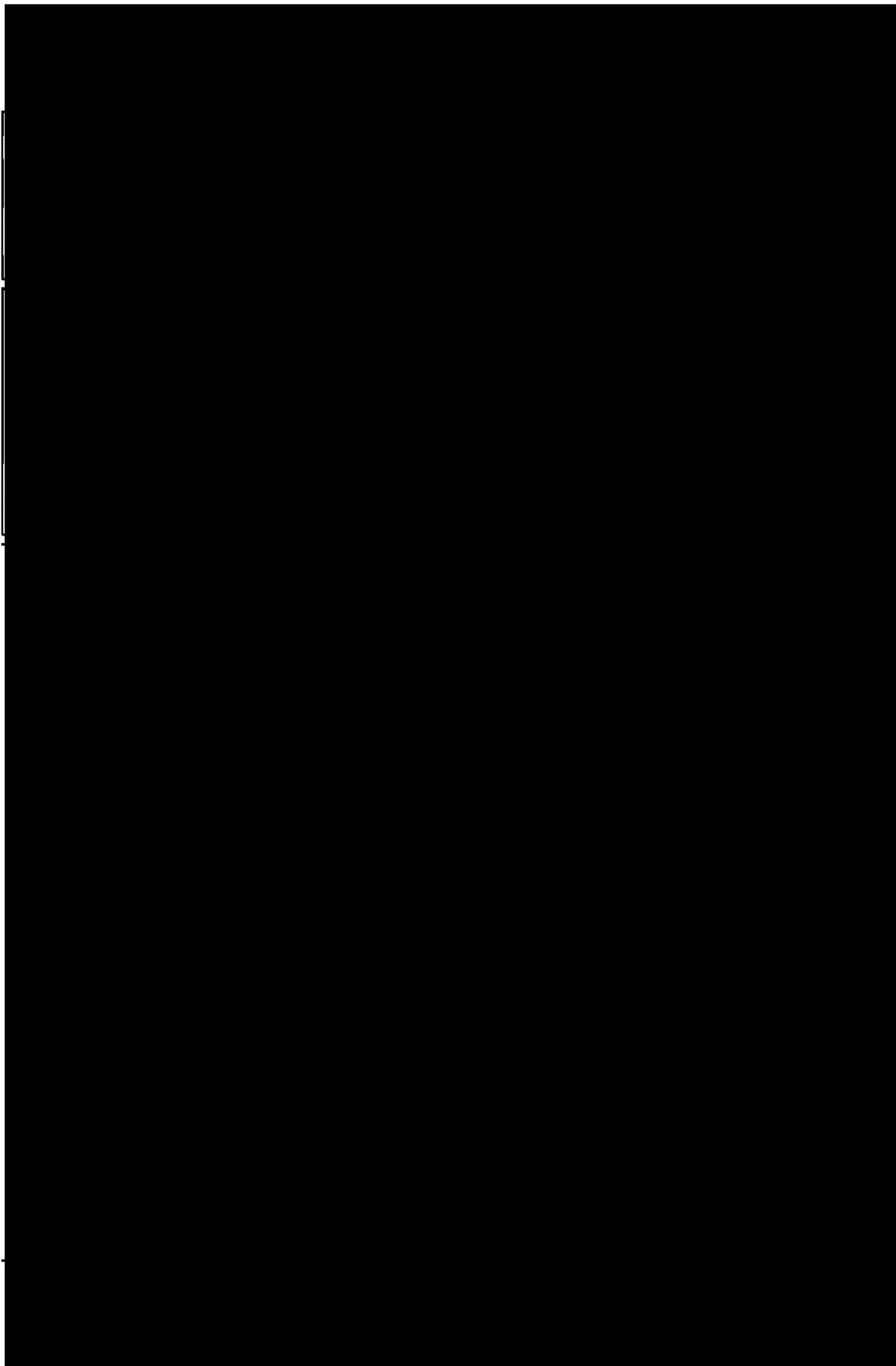


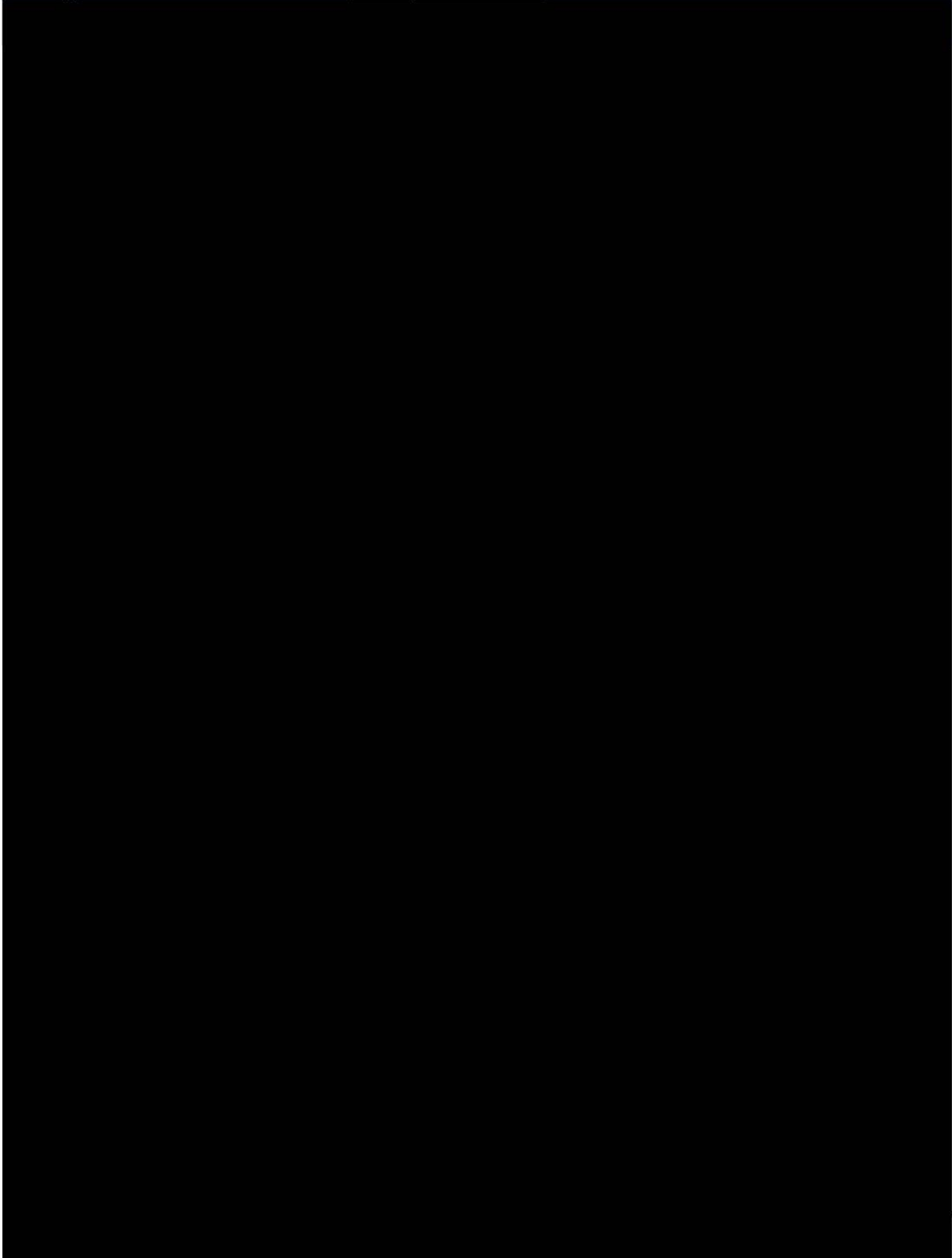


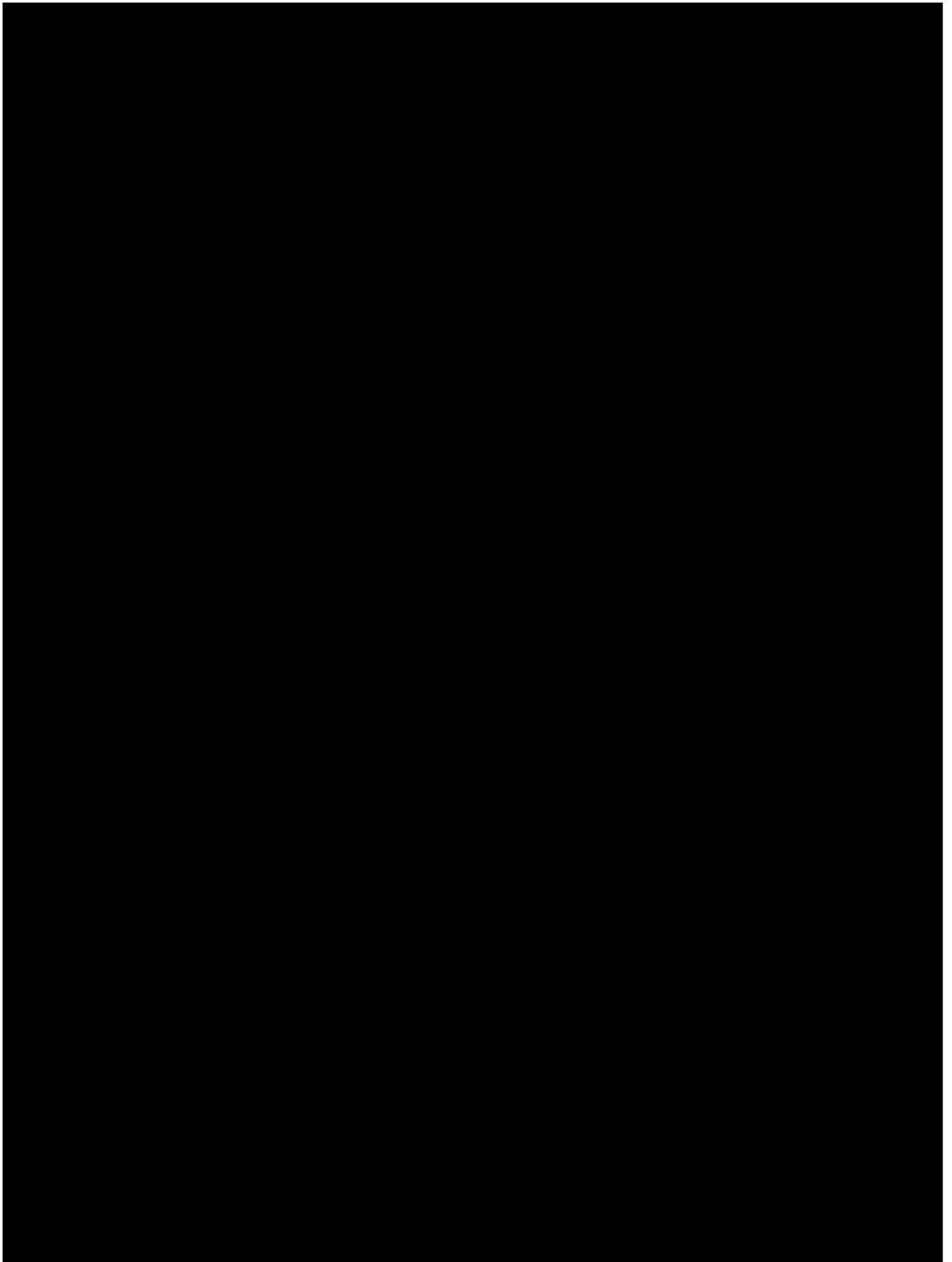


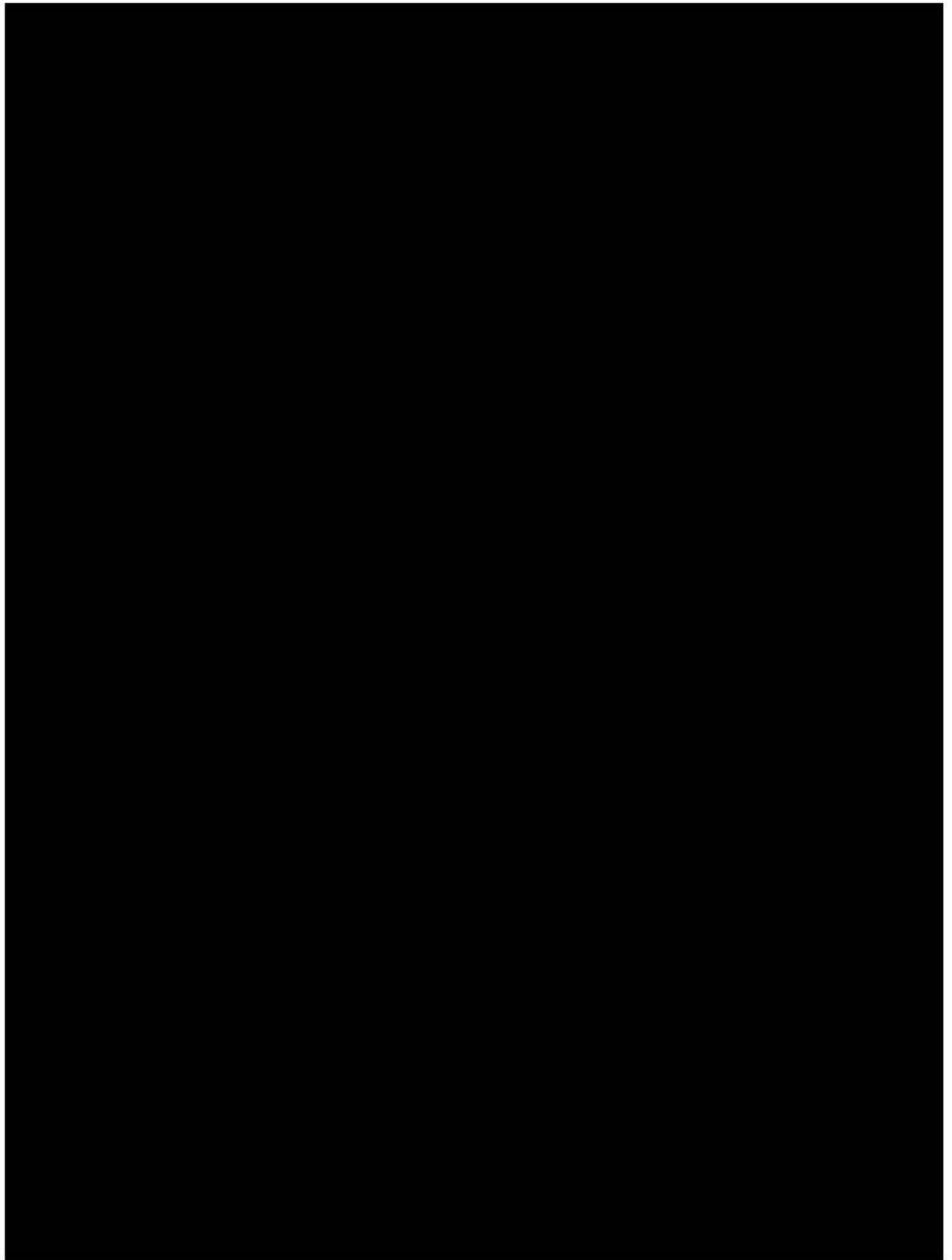


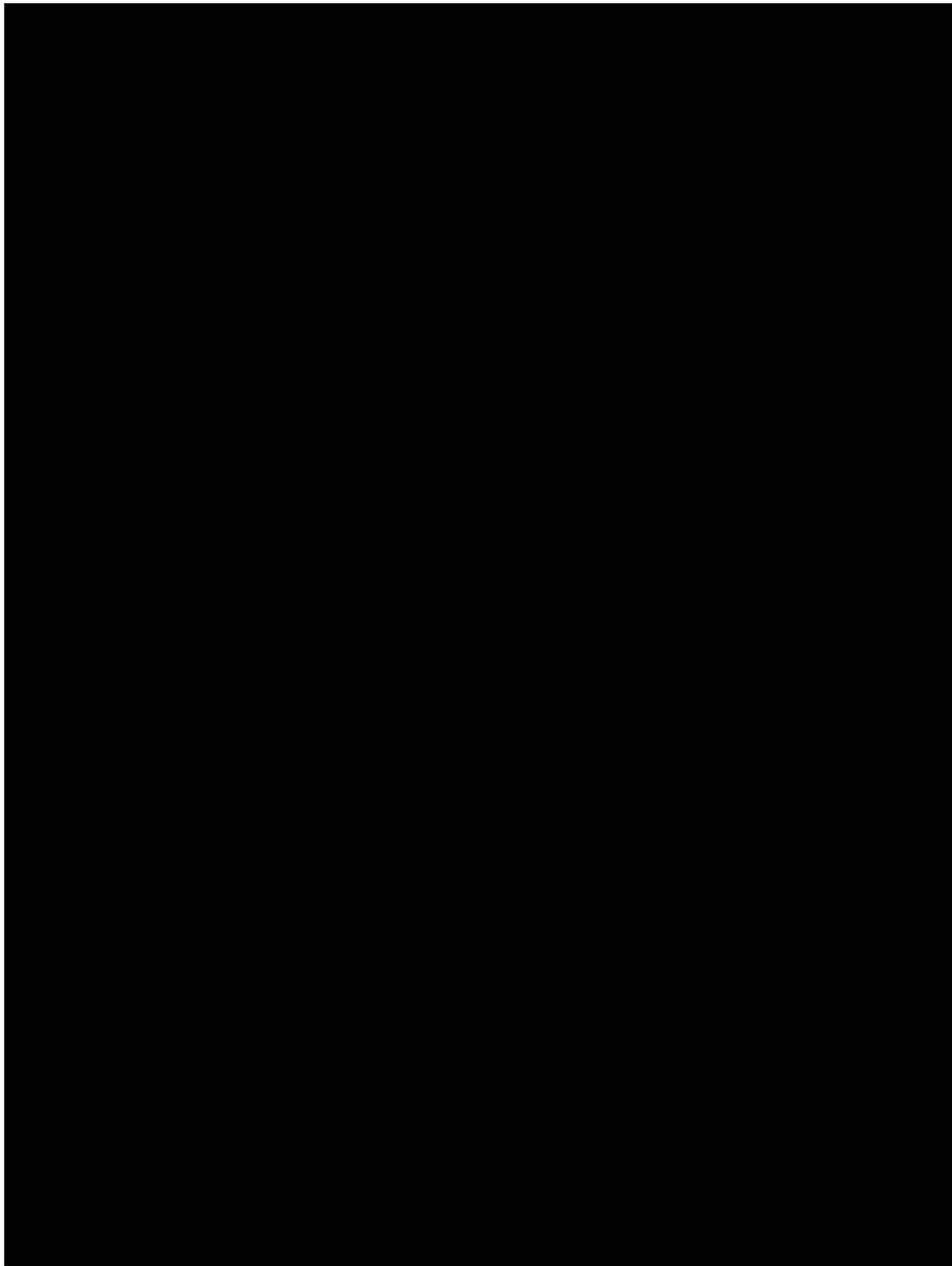


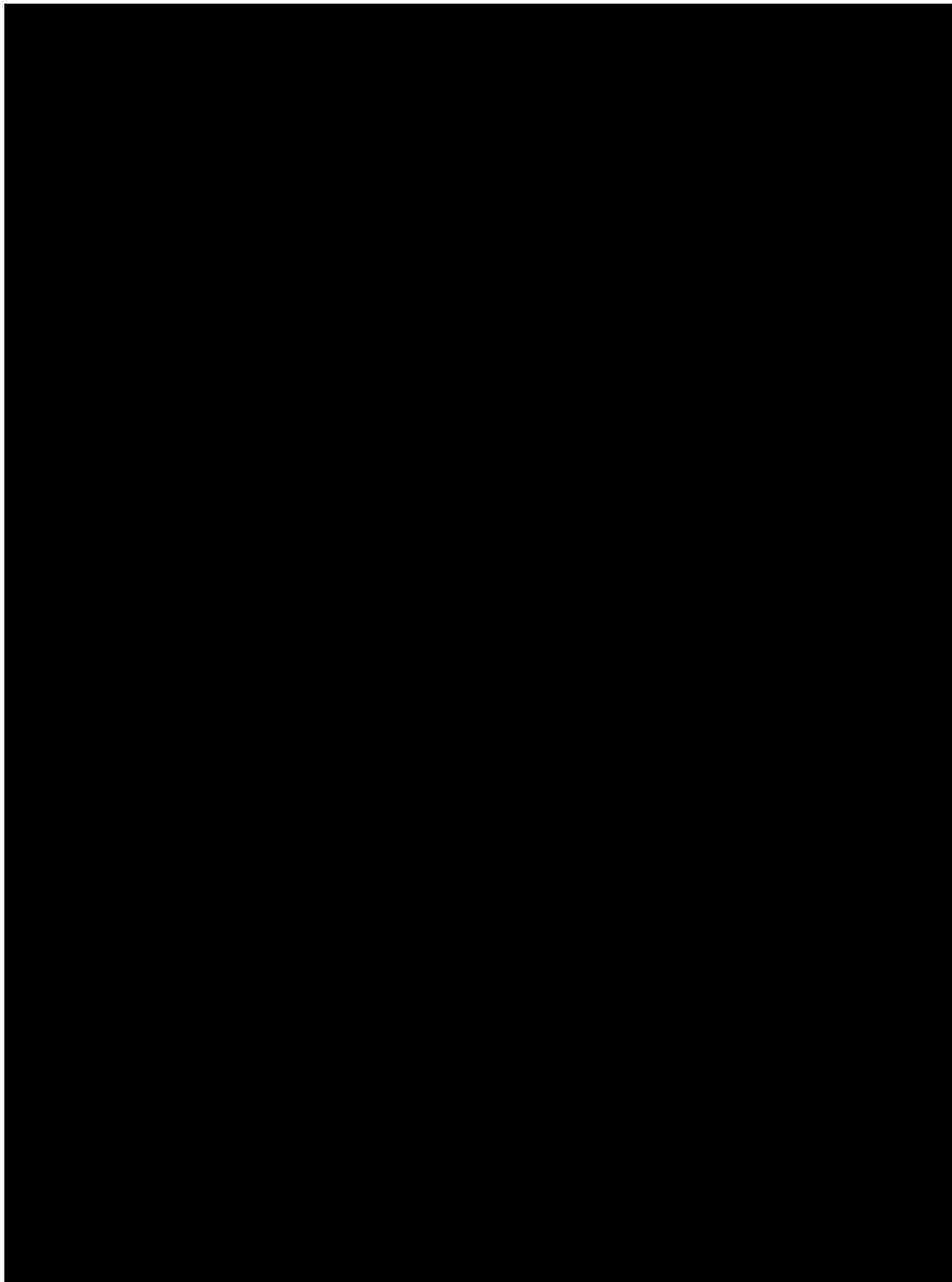


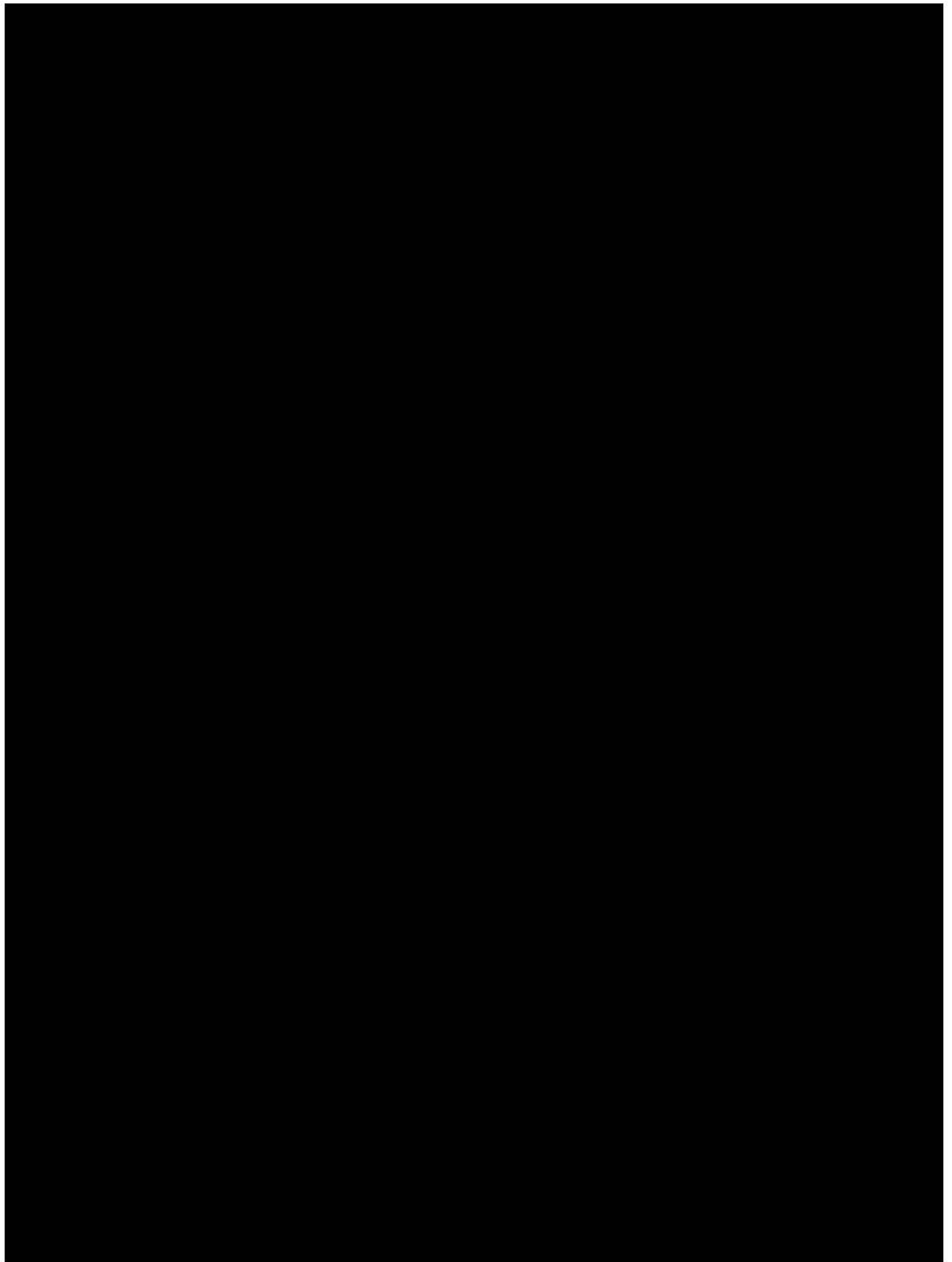












Za AHNM

05.12.2023

.....
jméno a podpis

Za ASPO

05.12.2023

.....
jméno a podpis