



**OBJETO: RECUPERAÇÃO DO CALÇADÃO DA PRAIA DE PIRATININGA - NITERÓI**

**ORÇAMENTO ESTIMADO**

**PLANILHA RESUMO**

**Mês Base: fev/ 2020**

<b>ITEM</b>	<b>VALOR</b>
<b>CANTEIRO DE OBRAS (1)</b>	<b>R\$ 513.426,93</b>
<b>PROJETOS (1)</b>	<b>R\$ 54.788,53</b>
<b>CONTENÇÃO (1)</b>	<b>R\$ 3.483.381,60</b>
<b>POSTO GUARDA VIDA (1)</b>	<b>R\$ 94.533,68</b>
<b>PAISAGISMO (1)</b>	<b>R\$ 189.184,86</b>
<b>BDI = 22%</b>	<b>R\$ 953.769,43</b>
<b>TOTAL GERAL</b>	<b>R\$ 5.289.085,03</b>

NOTA:

1. OS ITENS DE CUSTOS FORAM BASEADOS NO SISTEMA DE CUSTO EMOP-RJ , SINAPI E SCO RIO

OBJETO: RECUPERAÇÃO DA ORLA DA PRAIA DE PIRATININGA

**ORÇAMENTO**

**CANTEIRO DE OBRAS**

Mês Base: fev/2020

ITEM	CÓDIGO	DESCRIÇÃO DA ATIVIDADE	UNID	QTD	P.UNITÁRIO	CUSTO PARCIAL	CUSTO TOTAL
<b>01 CANTEIRO DE OBRAS</b>							<b>R\$ 46.345,71</b>
1.1	02.002.0007-0	TAPUME DE VEDAÇÃO OU PROTEÇÃO EXECUTADO COM TELHAS TRAPEZOIDAIS DE AÇO GALVANIZADO, ESPESURA DE 0,8MM, ESTAS COM 4 VEZES DE UTILIZAÇÃO, INCLUSIVE ENGRADAMENTO DE MADEIRA UTILIZADO 2 VEZES, EXCLUSIVE PINTURA	M2	200,0	R\$ 17,40	R\$ 3.480,00	
1.2	02.006.0010-0	ALUGUEL DE CONTAINER PARA ESCRITÓRIO, MEDINDO 2,20M LARGURA, 6,20M COMPRIMENTO E 2,50M ALTURA, COMPOSTO DE CHAPAS DE AÇO C/ NERVURAS TRAPEZOIDAIS, ISOLAMENTO TERMO-ACÚSTICO NO FORRO, CHASSIS REFORÇADO E PISO EM COMPENSADO NAVAL, INCLUINDO INSTALAÇÕES E	UNXMS	4,0	R\$ 430,83	R\$ 1.723,32	
1.3	02.006.0015-0	ALUGUEL CONTAINER PARA ESCRITÓRIO C/WC, MEDINDO 2,20M LARGURA, 6,20M COMPRIMENTO E 2,50M ALTURA, CHAPAS AÇO C/ NERVURAS TRAPEZOIDAIS, ISOLAMENTO TERMO-ACÚSTICO FORRO, CHASSIS REFORÇADO E PISO COMPENSADO NAVAL, INST. ELÉTRICA E HIDRO-SANITÁRIAS, ACESSO	UNXMS	4,0	R\$ 507,61	R\$ 2.030,44	
1.4	02.006.0025-0	ALUGUEL DE CONTAINER (MÓDULO METÁLICO IÇÁVEL), TIPO SANITÁRIO-VESTIÁRIO, MEDINDO APROXIMADAMENTE 2,20M DE LARGURA, 6,20M DE COMPRIMENTO E 2,50M DE ALTURA, COMPOSTO DE CHAPAS DE AÇO COM NERVURAS TRAPEZOIDAIS, ISOLAMENTO TERMO-ACÚSTICO NO FORRO, CHASSIS REFORÇADO E PISO EM COMPENSADO NAVAL, INCLUINDO INSTALAÇÕES ELÉTRICAS E HIDRO-SANITÁRIAS, SUPRIDO DE ACESSÓRIOS, 4 VASOS SANITÁRIOS, 1 LAVATÓRIO, 1 MICTÓRIO E 4 CHUVEIROS, EXCLUSIVE TRANSPORTE (VIDE ITEM 04.005.0300) CARGA E DESCARGA (VIDE ITEM 04.013.0015)	UNXMS	4,0	R\$ 689,34	R\$ 2.757,36	
1.5	04.005.0300-0	TRANSPORTE DE CONTAINER, SEGUNDO DESCRIÇÃO DA FAMÍLIA 02.006, EXCLUSIVE CARGA E DESCARGA (VIDE ITEM 04.013.0015)	UNXXM	150,0	R\$ 22,51	R\$ 3.376,50	
1.6	04.013.0015-0	CARGA E DESCARGA DE CONTAINER, SEGUNDO DESCRIÇÃO DA FAMÍLIA 02.006	UN	3,0	R\$ 61,69	R\$ 185,07	
1.7	02.010.0001-0	GALPÃO ABERTO PARA OFICINAS E DEPOSITOS DE CANTEIRO DE OBRAS, ESTRUTURADO EM MADEIRA DE LEI, COBERTURA DE TELHAS DE CIMENTO SEM AMIANTO ONDULADAS, DE 6MM DE ESPESURA, PISO CIMENTADO E PREPARO DO TERRENO	M2	90,0	R\$ 256,57	R\$ 23.091,30	
1.8	02.015.0001-0	INSTALAÇÃO E LIGAÇÃO PROVISÓRIA PARA ABASTECIMENTO DE ÁGUA E ESGOTAMENTO SANITÁRIO EM CANTEIRO DE OBRAS, INCLUSIVE ESCAVAÇÃO, EXCLUSIVE REPOSIÇÃO DA PAVIMENTAÇÃO DO LOGRADOURO PÚBLICO	UN	1,0	R\$ 3.050,02	R\$ 3.050,02	
1.9	02.016.0001-0	INSTALAÇÃO E LIGAÇÃO PROVISÓRIA DE ALIMENTAÇÃO DE ENERGIA ELÉTRICA, EM BAIXA TENSÃO, PARA CANTEIRO DE OBRAS, M3-CHAVE 100A, CARGA 3KW, 20CV, EXCLUSIVE O FORNECIMENTO DO MEDIDOR	UN	1,0	R\$ 1.573,89	R\$ 1.573,89	
1.10	02.020.0001-0	PLACA DE IDENTIFICAÇÃO DE OBRA PÚBLICA, INCLUSIVE PINTURA E SUPOSTOS DE MADEIRA, FORNECIMENTO E COLOCACAO	M2	6,0	R\$ 347,89	R\$ 2.087,34	
1.11	02.030.0005-0	PLACA DE SINALIZAÇÃO PREVENTIVA PARA OBRA NA VIA PÚBLICA, DE ACORDO COM A RESOLUÇÃO DA PREFEITURA-RJ, COMPREENDENDO FORNECIMENTO E PINTURA DA PLACA E DOS SUPOSTOS DE MADEIRA, FORNECIMENTO E COLOCACAO	UN	4,0	R\$ 72,04	R\$ 288,16	
1.12	10848/SINAPI	PLACA DE INAUGURAÇÃO METÁLICA, 40" CM X 60" CM	UN	1,0	R\$ 994,95	R\$ 994,95	
1.13	05.014.0001-0	ALUGUEL DE TRANSFORMADOR DE DISTRIBUIÇÃO, TRIFÁSICO, 60HZ, 13,8 KV-220/127V, 30KVA	UNXMS	4,0	R\$ 426,84	R\$ 1.707,36	
<b>02 MÃO DE OBRA</b>							<b>R\$ 328.698,60</b>
2.1	05.105.0033-0	MAO-DE-OBRA DE ENGENHEIRO OU ARQUITETO SENIOR, INCLUSIVE ENCARGOS SOCIAIS	H	704,0	R\$ 178,38	R\$ 125.579,52	
2.2	05.105.0030-0	MAO-DE-OBRA DE MESTRE DE OBRA "B", INCLUSIVE ENCARGOS SOCIAIS	H	704,0	R\$ 34,68	R\$ 24.414,72	
2.3	05.105.0047-0	MAO-DE-OBRA DE TÉCNICO DE SEGURANÇA DO TRABALHO, INCLUSIVE EN CARGOS SOCIAIS	H	704,0	R\$ 34,68	R\$ 24.414,72	
2.4	05.105.0023-0	MAO-DE-OBRA DE ALMOXARIFE, INCLUSIVE ENCARGOS SOCIAIS	H	704,0	R\$ 24,66	R\$ 17.360,64	
2.5	01.050.0621-0	MAO-DE-OBRA DE PROJETISTA CADISTA PLENO, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE ENCARGOS SOCIAIS	H	44,0	R\$ 49,51	R\$ 2.178,44	
2.6	01.050.0603-0	MAO-DE-OBRA DE AGRÔNOMO JUNIOR, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE ENCARGOS SOCIAIS	H	352,0	R\$ 95,20	R\$ 33.510,40	
2.7	05.105.0020-0	MAO-DE-OBRA DE JARDINEIRO, INCLUSIVE ENCARGOS SOCIAIS	H	352,0	R\$ 20,40	R\$ 7.180,80	
2.8	05.105.0016-0	MAO-DE-OBRA DE AJUDANTE, INCLUSIVE ENCARGOS SOCIAIS	H	2.640,0	R\$ 15,09	R\$ 39.837,60	
2.9	05.105.0002-0	MAO-DE-OBRA DE MARCELEIRO, INCLUSIVE ENCARGOS SOCIAIS	H	176,0	R\$ 28,83	R\$ 5.074,08	
2.10	05.105.0097-0	MAO-DE-OBRA DE VIGIA, INCLUSIVE ENCARGOS SOCIAIS	H	704,0	R\$ 15,88	R\$ 11.179,52	
2.11	05.105.0098-0	MAO-DE-OBRA DE VIGIA, INCLUSIVE ENCARGOS SOCIAIS COM ADICIONAL NOTURNO	H	960,0	R\$ 19,51	R\$ 18.729,60	
2.12	05.105.0021-0	MAO-DE-OBRA DE OPERADOR DE MÁQUINAS, INCLUSIVE ENCARGOS SOCIAIS	H	352,0	R\$ 23,41	R\$ 8.240,32	
2.13	05.105.0013-0	MAO-DE-OBRA DE ELETRICISTA, INCLUSIVE ENCARGOS SOCIAIS	H	528,0	R\$ 20,83	R\$ 10.998,24	
<b>03 ALUGUEL DE EQUIPAMENTOS</b>							<b>R\$ 113.816,43</b>
3.1	19.004.0044-2	VEICULO DE PASSEIO, 5 PASSAGEIROS, MOTOR BICOMBUSTIVEL (GASOLINA E ALCOOL) DE 1.0 LITRO, INCLUSIVE MOTORISTA (CP)	H	493,0	R\$ 57,55	R\$ 28.372,15	
3.2	19.004.0044-4	VEICULO DE PASSEIO, 5 PASSAGEIROS, MOTOR BICOMBUSTIVEL (GASOLINA E ALCOOL) DE 1.0 LITRO, INCLUSIVE MOTORISTA (CI)	H	211,0	R\$ 25,06	R\$ 5.287,66	
3.3	19.004.0013-2	CAMINHÃO BASCULANTE, NO TOCO, CAPACIDADE DE 7,00M3, INCLUSIVE MOTORISTA (CP)	H	493,0	R\$ 142,17	R\$ 70.089,81	
3.4	19.004.0013-4	CAMINHÃO BASCULANTE, NO TOCO, CAPACIDADE DE 7,00M3, INCLUSIVE MOTORISTA (CI)	H	211,0	R\$ 47,71	R\$ 10.066,81	
<b>04 UNIDADE DE REFERÊNCIA PARA COMPLEMENTO DA ADMINISTRAÇÃO LOCAL</b>							<b>R\$ 24.566,19</b>
4.1	05.100.0900-0	UNIDADE DE REFERÊNCIA PARA COMPLEMENTO DA ADMINISTRAÇÃO LOCAL, CONSIDERANDO: CONSUMO DE ÁGUA, TELEFONE, ENERGIA ELÉTRICA, MATERIAIS DE LIMPEZA E DE ESCRITÓRIO, COMPUTADORES, LICENÇA DE OBRA, MÓVEIS E UTENSÍLIOS, AR CONDICIONADO, BEBEDOURO, ART. RRT, FOTOCOPIAS, UNIFORMES, DIÁRIAS, EXAMES MÉDICOS ADMISSÓRIOS PERIÓDICOS E DEMISSÓRIOS, CURSOS DE CAPACITAÇÃO/TREINAMENTO E DEMAIS ITENS QUE COMPLEMENTEM AS DESPESAS NECESSÁRIAS, EXCLUSIVE DESPESAS COM SUBSÍDIOS EM ALIMENTAÇÃO E TRANSPORTE DE PESSOAL. VEJA O CRITÉRIO PARA UTILIZAÇÃO DESTES ITENS NAS NOTAS PARA USO DO BOLETIM	UR	934,4	R\$ 26,29	R\$ 24.566,19	
<b>TOTAL DESPESAS DIRETAS</b>							<b>R\$ 513.426,93</b>

Fonte das composições de preços unitários e insumos: EMOP-RJ/SINAPI/SCO

OBJETO: RECUPERAÇÃO DA ORLA DA PRAIA DE PIRATININGA

**ORÇAMENTO  
PROJETO**

Mês Base: fev/ 2020

ITEM	CÓDIGO	DESCRIÇÃO DE SUBATIVIDADE	UNID	QTD	P.UNITÁRIO	CUSTO PARCIAL	CUSTO TOTAL
<b>1</b>		<b>SERVIÇO DE ESCRITÓRIO, LABORATÓRIO E CAMPO</b>					<b>R\$ 5.979,73</b>
1.1	01.016.0011-0	LEVANTAMENTO TOPOGRAFICO, PLANIALTIMETRICO E CADASTRAL, DE TERRENO DE OROGRAFIA NAO ACIDENTADA, VEGETACAO RALA E EDIFICACAO MEDIA	HA	1,2	R\$ 4.901,42	R\$ 5.979,73	
<b>2</b>		<b>MÃO DE OBRA</b>					<b>R\$ 48.808,80</b>
2.1	01.050.0613-0	MAO-DE-OBRA DE ARQUITETO OU ENGENHEIRO COORDENADOR, PARA SERVICOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE EN CARGOS SOCIAIS	H	80,0	R\$ 230,49	R\$ 18.439,20	
2.2	01.050.0615-0	MAO-DE-OBRA DE ARQUITETO OU ENGENHEIRO PLENO, PARA SERVICOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE EN CARGOS SOCIAIS	H	160,0	R\$ 140,30	R\$ 22.448,00	
2.3	01.050.0621-0	MAO-DE-OBRA DE PROJETISTA CADISTA PLENO, PARA SERVICOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE EN CARGOS SOCIAIS	H	160,0	R\$ 49,51	R\$ 7.921,60	
<b>TOTAL</b>							<b>R\$ 54.788,53</b>

Fonte das composições de preços unitários e insumos: EMOP-RJ/SINAPI/SCO



**ORÇAMENTO**

**CALÇADO, ESTAKEAMENTO E MURO EM CONCRETO ARMADO ATIRANTADO**

ITEM	QUANTIDADE	DESCRIÇÃO DO SERVIÇO	UNID.	QTD.	PLANEJ.	VALOR UNIT.	VALOR TOTAL
<b>01 - PREPARAÇÃO DE TERRA</b>							
01	11	11.001.001-0	UN	0,5	RS 374,27	RS 187,13	
12	01	01.001.004-0	UN	0,5	RS 162,32	RS 81,16	
13	05	05.105.003-0	H	220,0	RS 29,42	RS 6477,24	
14	05	05.105.002-0	H	220,0	RS 15,88	RS 3493,60	
15	19	19.011.001-0	H	370,0	RS 5,48	RS 2027,80	
16	19	19.011.001-0	H	150,0	RS 0,31	RS 46,50	
17	01	01.001.003-0	M	1020,0	RS 17,87	RS 18267,60	
18	11	11.002.001-0	UN	116,0	RS 317,70	RS 36852,30	
<b>02 - MOVIMENTO DE TERRA (CALÇADO E MURO)</b>							
21	05	05.002.000-0	M	225,0	RS 225,00	RS 50625,00	
22	04	04.014.000-0	UN	59,0	RS 239,20	RS 14108,80	
23	05	05.011.011-0	M	203,7	RS 21,75	RS 4428,28	
24	10	10.105.010-0	T	496,2	RS 15,00	RS 7443,00	
25	01	01.003.003-0	M	259,7	RS 9,27	RS 2405,42	
26	05	05.008.002-0	M	259,7	RS 1,41	RS 366,18	
27	11	11.003.003-0	M	507,5	RS 5,16	RS 2618,85	
28	05	05.040.002-0	M	355,0	RS 17,00	RS 6035,00	
29	11	11.003.002-0	M	261,1	RS 445,15	RS 116214,25	
30	03	03.010.004-0	M	239,2	RS 47,80	RS 11433,76	
31	03	03.005.001-0	M	239,2	RS 2,18	RS 521,46	
32	03	03.010.001-0	M	239,2	RS 33,00	RS 7894,56	
<b>03 - ESTABELECIMENTO DO MURO</b>							
33	01	01.009.000-0	UN	1,0	RS 9.852,34	RS 9.852,34	
34	01	01.009.001-0	M	1311,0	RS 56,16	RS 73815,36	
35	03	03.010.001-0	M	1192,0	RS 216,85	RS 258424,80	
36	03	03.010.001-0	M	1000,0	RS 313,84	RS 313840,00	
37	03	03.010.001-0	UN	874,0	RS 138,72	RS 121251,68	
<b>04 - BARRAS DO MURO</b>							
41	11	11.002.001-0	M	2055,1	RS 12,81	RS 26324,85	
42	11	11.003.001-0	M	6470,5	RS 7,27	RS 47047,82	
43	11	11.003.001-0	M	439,7	RS 6,68	RS 2931,13	
44	11	11.003.001-0	M	428,0	RS 469,79	RS 200767,12	
45	11	11.003.001-0	M	411,0	RS 16,40	RS 6741,60	
46	11	11.047.001-0	M	2495,0	RS 229,47	RS 570665,52	
47	11	11.047.001-0	UN	116,0	RS 1.902,25	RS 220660,00	
48	07	07.000.001-0	SACO	115,0	RS 51,16	RS 5883,36	
49	01	01.002.001-0	M	2330,0	RS 149,37	RS 348149,10	
50	01	01.003.002-0	UN	1,0	RS 9.098,07	RS 9.098,07	
51	05	05.005.001-0	M	1305,0	RS 4,03	RS 5259,15	
52	04	04.001.012-0	M	3200,0	RS 6,10	RS 19520,00	
53	04	04.001.001-0	M	490,0	RS 6,70	RS 3283,30	
54	05	05.008.001-0	M	900,0	RS 6,21	RS 5589,00	
55	05	05.002.004-0	M	15,0	RS 319,33	RS 4789,95	
56	11	11.018.002-0	M	41,2	RS 22,80	RS 939,36	
<b>05 - DIVERSAS, DRENOS E DRENOS</b>							
57	05	05.002.001-0	M	101,0	RS 29,39	RS 2969,29	
58	05	05.005.001-0	M	915,0	RS 9,73	RS 8923,65	
<b>TOTAL GERAL:</b>							<b>RS 1.463.391,66</b>

Folha de composição de preço unitário e manual: EMPORAL/2019/005





## MEMÓRIA DE CÁLCULO

### Canteiro de Obra

#### 01. CANTEIRO DE OBRAS:

1.1- TAPUME DE CHAPA DE MADEIRA COMPENSADA, E= 6MM, COM PINTURA A CAL E REAPROVEITAMENTO DE 2X

Q= 200,00 m<sup>2</sup>

1.2- ALUGUEL DE CONTAINER, TIPO ESCRITORIO, INCL. INSTAL. ELETRICA, EXCL. TRANSP., CARGA E DESC.

Q= 1,00 un X 4,00 mês

Q= 4,00 un.mês

1.3- ALUGUEL CONTAINER PARA ESCRITORIO C/WC, MEDINDO 2,20M LARGURA, 6,20M COMPRIMENTO E 2,50M ALTURA, CHAPAS AÇO C/NERVURAS TRAPEZOIDAIS, ISOLAMENTO TERMO-ACUSTICO FORRO, CHASSIS REFORÇADO E PISO COMPENSADO NAVAL, INCL. INST. ELETRICA E HIDRO-SANITARIAS, ACESSO

Q= 1,00 un X 4,00 mês

Q= 4,00 un.mês

1.4- ALUGUEL DE CONTAINER (MÓDULO METÁLICO IÇÁVEL), TIPO SANITÁRIO-VESTIÁRIO, MEDINDO APROXIMADAMENTE 2,20M DE LARGURA, 6,20M DE COMPRIMENTO E 2,50M DE ALTURA, COMPOSTO DE CHAPAS DE AÇO COM NERVURAS TRAPEZOIDAIS, ISOLAMENTO TERMO-ACUSTICO NO FORRO, CHASSIS REFORÇADO E PISO EM COMPENSADO NAVAL, INCLUINDO INSTALAÇÕES ELÉTRICAS E HIDRO-SANITARIAS, SUPRIDO DE ACESSÓRIOS, 4 VASOS SANITÁRIOS, 1 LAVATÓRIO, 1 MICTÓRIO E 4 CHUVEIROS, EXCLUSIVE TRANSPORTE (VIDE ITEM 04.005.0300) CARGA E DESCARGA (VIDE ITEM 04.013.0015)

Q= 1,00 un X 4,00 mês

Q= 4,00 un.mês

1.5 - TRANSPORTE DE CONTAINER, SEGUNDO DESCRIÇÃO DA FAMÍLIA 02.006, EXCLUSIVE CARGA E DESCARGA (VIDE ITEM 04.013.0015)

Q= 3,00 un X 50,00 km

Q= 150,00 un.km

1.6 - CARGA E DESCARGA DE CONTAINER, SEGUNDO DESCRIÇÃO DA FAMÍLIA 0 2.006

Q= 3,00 un

Q= 3,00 un

1.7 - GALPÃO ABERTO P/OFICINA E DEPOSITO DE CANTEIRO DE OBRAS, EMMAD. DE LEI (UM PARA MONTAGEM DE PEÇAS E OUTRO PARA REFEITÓRIO)

Q= 9,00 m X 10,00 m

Q= 90,00 m<sup>2</sup>

1.8 - INSTALAÇÃO E LIGAÇÃO PROVISÓRIAS DE ÁGUA E ESGOTO

Q= 1,00 un

1.9 - INSTALAÇÃO E LIGAÇÃO PROVISÓRIAS DE ENERGIA ELETR., EM BAIXA TENSÃO

Q= 1,00 un

1.10 - PLACA DE IDENTIFICAÇÃO DE OBRA PÚBLICA, INCLUSIVE PINTURA E SUPORTES DE MADEIRA, FORNECIMENTO E COLOCAÇÃO

Q= 6,00 m<sup>2</sup>

1.11 - PLACA DE SINALIZAÇÃO PREVENTIVA PARA OBRA NA VIA PÚBLICA, DE ACORDO COM A RESOLUÇÃO DA PREFEITURA-RJ, COMPREENDENDO FORNECIMENTO E PINTURA DA PLACA E DOS SUPORTES DE MADEIRA, FORNECIMENTO E COLOCAÇÃO

Q= 4,00 un

1.12- PLACA DE INAUGURAÇÃO METÁLICA, "40" CM X "60" CM

Q= 1,00 un

1.13- ALUGUEL DE TRANSFORMADOR DE DISTRIB., TRIFÁSICO, 60HZ, 13,8KV - 220/127V, 30KVA

Q= 1,00 un X 4,00 mês

Q= 4,00 un.mês

#### 02. MÃO-DE-OBRA:

2.1 - ENGENHEIRO CIVIL SENIOR

Q= 1,00 x 16,0 semanas x 44,00 h

Q= 704,00 h

2.2 - MÃO-DE-OBRA DE MESTRE DE OBRA "B" INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 16,0 semanas x 44,00 h

Q= 704,00 h

2.3 - TÉCNICO DE SEGURANÇA DO TRABALHO

Q= 1,00 x 16,0 semanas x 44,00 h

Q= 704,00 h

2.4 - MÃO-DE-OBRA DE ALMOXARIFE

Q= 1,00 x 16,0 semanas x 44,00 h

Q= 704,00 h

2.5 - MÃO-DE-OBRA DE PROJETISTA CADISTA PLENO, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 1,0 semanas x 44,00 h

Q= 44,00 h

2.6 - MÃO-DE-OBRA DE AGRÔNOMO JÚNIOR, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E ARQUITETURA, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 8,0 semanas x 44,00 h

Q= 352,00 h

2.7 - MÃO-DE-OBRA DE JARDINEIRO, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 8,0 semanas x 44,00 h

Q= 352,00 h

2.8 - MÃO-DE-OBRA DE AJUDANTE, INCLUSIVE ENCARGOS SOCIAIS (2 PARA JARDINAGEM, 4 PARA SERVIÇOS GERAIS)

Q= 2,0 ajudantes x 16,0 semanas x 44,00 h (SERVIÇOS GERAIS)

Q= 3,0 ajudantes x 8,0 semanas x 44,00 h (PARA JARDINAGEM E SERVIÇOS)

Q= 1,0 ajudante x 4,0 semanas x 44,00 h (PARA MARCENEIRO)

Q= 2,640,00 h

2.9 - MÃO-DE-OBRA DE MARCENEIRO, INCLUSIVE ENCARGOS SOCIAIS (PARA MONTAGEM DO PERGOLADO)

Q= 1,00 x 4,0 semanas x 44,00 h

Q= 176,00 h

2.10 - MÃO-DE-OBRA DE VIGIA, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 176,0 h x 4,00 meses

Q= 704,00 h

2.11 - MÃO-DE-OBRA DE VIGIA, INCLUSIVE ENCARGOS SOCIAIS COM ADICIONAL NOTURNO

Q= 1,00 x 240,0 h x 4,00 meses

Q= 960,00 h

2.12 - MÃO-DE-OBRA DE OPERADOR DE MÁQUINAS, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 176,0 h x 2,00 meses

Q= 352,00 h

2.13 - MÃO-DE-OBRA DE ELETRICISTA, INCLUSIVE ENCARGOS SOCIAIS

Q= 1,00 x 176,0 h x 3,00 meses

Q= 528,00 h

#### 03. ALUGUEL DE EQUIPAMENTOS:

3.1 CP - Veículo de passeio, 5 passageiros, motor bicombustível (gasolina e álcool) de 1,0 litro, INCLUSIVE motorista

Q= 1,00 x 16,0 semanas x 44,00 h x 70%

Q= 493,00 h

3.2 CI - Veículo de passeio, 5 passageiros, motor bicombustível (gasolina e álcool) de 1,0 litro, INCLUSIVE motorista

Q= 1,00 x 16,0 semanas x 44,00 h x 30%

Q= 211,00 h

3.3 CP - Caminhão basculante, no toco, capacidade de 7,00m<sup>3</sup>, inclusive motorista

Q= 1,00 x 16,0 semanas x 44,00 h x 70%

Q= 493,00 h

3.4 CI - Caminhão basculante, no toco, capacidade de 7,00m<sup>3</sup>, inclusive motorista

Q= 1,00 x 16,0 semanas x 44,00 h x 30%

Q= 211,00 h

#### 04. UNIDADE DE REFERÊNCIA PARA COMPLEMENTO DA ADMINISTRAÇÃO LOCAL:

# MEMÓRIA DE CÁLCULO

## PROJETO EXECUTIVO

### 01. SERVIÇOS DE ESCRITÓRIO, LABORATÓRIO E CAMPO:

1.1 LEVANTAMENTO TOPOGR. PLANI-ALTIM. E CADASTRAL, DE TER. DE OROGR. NAO ACIDENT., VEG. RALA E EDIF. MEDIA

Q= 1,00 x 305,00 m x 40,00 m  
Q= 1,22 ha

### 02. MÃO-DE-OBRA:

2.1 MAO-DE-OBRA DE ARQUITETO OU ENGENHEIRO COORDENADOR, PARA SERVIÇOS DE CONSULTORIA DE

Q= 1,00 x 4,0 semanas x 20,00 h  
Q= 80,00 h

2.2- MAO-DE-OBRA DE ARQUITETO OU ENGENHEIRO PLENO, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E

Q= 1,00 x 4,0 semanas x 40,00 h  
Q= 160,00 h

2.3- MAO-DE-OBRA DE PROJETISTA CADISTA PLENO, PARA SERVIÇOS DE CONSULTORIA DE ENGENHARIA E

Q= 1,00 x 4,0 semanas x 40,00 h  
Q= 160,00 h



**MEMÓRIA DE CÁLCULO**

**CALÇADÃO, ESTACQUEAMENTO E MURO EM CONCRETO ARMADO ATRITRADO**

01. SERVIÇOS DE ESCRITÓRIO, LUBRIFICAÇÃO E ENTREGA			
1.1 - ANÁLISE COMPACTAÇÃO DO SOLO - PROCTOR NORMAL			
Q=	5,00 un		
1.2 - ANÁLISE GRANULOM. S/SEDIMENTAÇÃO (PENETRAMENTO)			
Q=	5,00 un		
1.3 - MAO DE-OBRA DE TOPOGRAFIA INCLUSIVE ENCARGOS SOCIAIS			
Q=	1,00	x	12,0 semanas x 44,00 h
Q=	528,00 h		
1.4 - MAO DE-OBRA DE AUXILIAR DE TOPOGRAFIA INCLUSIVE ENCARGOS SOCIAIS			
Q=	1,00	x	12,0 semanas x 44,00 h
Q=	528,00 h		
1.5 - TEOLOITO ELETRÔNICO COM PRECISÃO DE 95, PRIMO LASER, NÍVEL ELETRÔNICO, PESO DE 4,3KG, INCLUSIVE MIRA, ADAPTADOR PARA PILHAS E TRÍPE, EXCLUSIVE EQUIPE DE TOPOGRAFIA			
Q=	0,70	x	12,0 semanas x 44,00 h
Q=	370,00 h		
1.6 - TEOLOITO ELETRÔNICO COM PRECISÃO DE 95, PRIMO LASER, NÍVEL ELETRÔNICO, PESO DE 4,3KG, INCLUSIVE MIRA, ADAPTADOR PARA PILHAS E TRÍPE, EXCLUSIVE EQUIPE DE TOPOGRAFIA			
Q=	0,30	x	12,0 semanas x 44,00 h
Q=	158,00 h		
1.7 - CONTROLE TECNOLÓGICO DO CONCRETO ARMADO			
Q=	1.925,00 m²		
1.8 - ENSAIO DE PROTENSÃO EM CADA TIRANTE			
Q=	150,00 un		
02. MOVIMENTO DE TERRA (CALÇADÃO E MURO)			
2.1 - DEMOLIÇÃO COM EQUIPAMENTO DE AR COMPRIMIDO DE PISOS OU PAVIMENTOS DE CONCRETO ARMADO INCLUSIVE EMPILHAMENTO LATERAL DENTRO DO CANTEIRO DE SERVIÇO (DEMOLIÇÃO DO PISO DO CALÇADÃO)			
V=	2.250,0 m³ (área retratada do projeto de paisagem)	x	0,1 m
V=	225,00 m³		
2.2 - RETIRADA DE ENTULHO DE OBRA COM CACAMBA DE AÇO TIPO CONTAINER COM 3M3 DE CAPACIDADE, INCLUSIVE CARREGAMENTO, TRANSPORTE E DESCARREGAMENTO CUSTO POR UNIDADE DE CACAMBA E INCLUI A TAXA PARA DESCARGA EM LOCAL AUTORIZADO			
V=	203,7 m³ (volume de demolição x 1,3 empolamento)	/	5,0 m³
Q=	59,00 und		
2.3 - TRANSPORTE HORIZONTAL DE MATERIAL DE 1ª CATEGORIA OU ENTULHO, EM CARRINHOS A 20,0M DE DISTÂNCIA, INCLUSIVE CARGA E P.A			
V=	203,7 m³ (volume de demolição x 1,3 empolamento)		
Q=	203,67 m³		
2.4 - DISPOSIÇÃO FINAL DE MATERIAIS E RESÍDUOS DE OBRAS EM LOCALS DE OPERAÇÃO E DISPOSIÇÃO FINAL, APROPRIADOS, AUTORIZADOS E LICENCIADOS PELOS ÓRGÃOS DE LICENCIAMENTO E DE CONTROLE AMBIENTAL, MEDIDA POR TONELADA TRANSPORTADA, SENDO COMPROVADA CONFORME LEGISLAÇÃO PERTINENTE.			
V=	203,7 m³ (volume de demolição x 1,3 empolamento)	x	1,7 m³
V=	499,24 t		
2.5 - REPARO MANUAL DE TERRENO, COMPREENDENDO ACERTO, RASPAAGEM E/OU TUALMENTE ATÉ 0,30M DE PROFUNDIDADE E AFASTAMENTO LATERAL DO MATERIAL EXCEDENTE, INCLUSIVE COMPACTAÇÃO MECÂNICA.			
Q=	2.580,7 m² (área de calçada - projeto paisagem)		
Q=	2.580,70 m²		
2.6 - LONA DE POLIETILENO (LONA TERREIRO) COM ESPESURA DE 0,20MM PARA RA IMPERMEABILIZAÇÃO DE SOLO, MEDIDA PELA ÁREA COBERTA, INCLUSIVE PERDAS E TRANSPASSE			
Q=	2.580,7 m² (área de calçada - projeto paisagem)		
Q=	2.580,70 m²		
2.7 - TELA PARA ESTRUTURA DE CONCRETO ARMADO FORMADA POR FIOS DE AÇO CA-60 CRUZADAS E SOLDADAS ENTRE SI, FORMANDO MALHAS QUADRADAS DE FIOS COM DIÂMETRO DE 4,2MM E ESPAÇAMENTO ENTRE ELAS DE 10X10CM, FORNECIMENTO			
Q=	2.580,7 m² (área de calçada - projeto paisagem)	x	2,2 kg/m²
Q=	5.677,54 kg		
2.8 - MEIO-FIO DE CONCRETO USINADO 18P/M, MOLDADO "IN LOCO" ATRAVÉS DE MÁQUINA ESPECIAL, MEDINDO EM TORNO DE 0,15M DE BASE E 0,3 0M DE ALTURA, ACABAMENTO COM ARGAMASSA DE CIMENTO E POLÍMERO EM RÁPIDO 1:3, COM FORNECIMENTO DOS MATERIAIS EXCLUSIVE PERDAS DE			
Q=	305,0 m (comprimento da calçada - projeto paisagem)		
Q=	305,00 m		
2.9 - CONCRETO BOMBADO FCK-40MPA, COMPREENDENDO O FORNECIMENTO DE CONCRETO IMPORTADO DE USINA, COLOCAÇÃO NAS FORMAS, ESPALHAMENTO, ACABAMENTO MECÂNICO E ACABAMENTO			
Q=	2.580,7 m² (área de calçada - projeto paisagem)	x	0,1 m
Q=	258,07 m³		
2.10 - MATERIAL DE 1ª CATEGORIA PARA ATERROS, COMPREENDENDO ESCAVACAÇÃO, CARGA, TRANSPORTE A 25KM EM CAMINHÃO BASCULANTE E DESCARGA, CONSIDERANDO O VOLUME NECESSÁRIO À REGRADA DE 1,00M DE MATERIAL COMPACTADO			
Q=	2.592,2 m³ (volume de aterro x 1,3 empolamento)		
Q=	2.592,20 m³		
2.11 - ESPALHAMENTO DE MATERIAL DE 1ª CATEGORIA E ATERROS, COM TRATOR R DE LÂMINA COM POTÊNCIA EM TORNO DE 80CV, MEDIDO PELO VOLUME SOLTO			
Q=	2.592,2 m³ (volume de aterro x 1,3 empolamento)		
Q=	2.592,20 m³		
2.12 - COMPACTAÇÃO DE ATERRO EM CAMADAS DE 20CM, UTILIZANDO COMPACTADOR PNEUMÁTICO(SAPO), INCLUSIVE COMPRESSOR			
Q=	2.592,2 m³ (volume de aterro x 1,3 empolamento)		
Q=	2.592,20 m³		
03. ESTACQUEAMENTO DO MURO			
3.1 - MOBILIZAÇÃO E DESMOBILIZAÇÃO DE EQUIPAMENTO E EQUIPE DE SONDA GEM E PERFURAÇÃO ROTATIVA, COM TRANSPORTE DE 51 A 100KM			
Q=	1,00 und		
3.2 - ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSIVE CONCRETO FCK-40MPA E ARMADURA CONFORME PROJETO (ESTACAS PRIMÁRIAS)			
Q=	437,0 estacas	x	3,0 m
Q=	1.311,00 m		
3.3 - ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSIVE CONCRETO FCK-40MPA E ARMADURA CONFORME PROJETO (ESTACAS SECUNDÁRIAS TRECHO 1)			
Q=	197,0 estacas	x	6,0 m
Q=	1.182,00 m		
3.4 - ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSIVE CONCRETO FCK-40MPA E ARMADURA CONFORME PROJETO (ESTACAS SECUNDÁRIAS TRECHO 2)			
Q=	240,0 estacas	x	7,0 m
Q=	1.680,00 m		
3.5 - ARRASAMENTO DE ESTACA DE CONCRETO PARA CARGA DE TRABALHO DE COMPRESSÃO AXIAL, ATÉ 6000N			
Q=	874,00 un		
04. ESTRUTURA DO MURO			
4.1 - FORMA METÁLICA PARA CONCRETO INCLUSIVE FORNECIMENTO, CONFECÇÃO, MONTAGEM E DESMONTAGEM, SEM UTILIZAÇÃO DE GUINDASTE, ADMITINDO 25 VEZES DE UTILIZAÇÃO, EXCLUSIVE ESCORAMENTO			
Q=	2.055,11 m² (área retratada do projeto)		
4.2 - BARRA AÇO CA-50, C/SALÊNCIA OU MOSSA, COEFICIENTE CONFORMAÇÃO SUPERFICIAL (M/MMO) (ADERÊNCIA) IGUAL A 1,5, DIAM. ACIMA DE 12,3MM, DESTINADA ARMADURA DE CONCRETO ARMADO, COMPREENDENDO 10% PERDAS DE PONTAS E ARAMES 18 FORN. CORTE, DOBRAGEM, MONTAGEM E COLOCAÇÃO NAS F			
Q=	64.705,34 kg (retratado do projeto)		
4.3 - BARRA DE AÇO CA-50, C/SALÊNCIA OU MOSSA, COEFICIENTE CONFORMAÇÃO SUPERFICIAL (M/MMO) (ADERÊNCIA) IGUAL A 1,5, DIAM. 3MM, DESTINADA ARMADURA DE CONCRETO ARMADO, COMPREENDENDO 10% DE PERDA S DE PONTAS E ARAMES 18 FORN. CORTE, DOBRAGEM, MONTAGEM E COLOCAÇÃO NAS F			
Q=	4.358,70 kg (retratado do projeto)		
4.4 - CONCRETO BOMBADO FCK-40MPA, COMPREENDENDO O FORNECIMENTO DE CONCRETO IMPORTADO DE USINA, COLOCAÇÃO NAS FORMAS, ESPALHAMENTO, ACABAMENTO MECÂNICO E ACABAMENTO			
Q=	438,00 m³		
4.5 - MONTAGEM E DESMONTAGEM DE ESCORAMENTO METÁLICO CONFORME ITEM 11.050.0010, COMPREENDENDO TRANSPORTE DO MATERIAL, PARA OBRA E DESTA PARA O DEPOSITO, INCLUSIVE CARGA E DESCARGA O CUSTO E DADO POR M3 DE ESCORAMENTO, SENDO PAGOS 60% NA MONTAGEM E 40 % NA DESM			
Q=	411,00 m³		
4.6 - TRINANTE PROTENDIDO PARA CARGA DE TRABALHO ATÉ 34T, DIÂMETRO D E 32MM, INCLUSIVE O FORNECIMENTO DA BARRA E BANHA-PROTEÇÃO ANTICORROSIVA, PREPARO E COLOCAÇÃO NO PUNTO INCLUSIVE LUBRIFICAÇÃO, CAS, CONTRAPRINCÍPIO, REPERFURAÇÃO E INJEÇÃO			
L=	2.438,00 m		
4.7 - PROTENSÃO PARCIAL E FINAL DE TRINANTE (EXCLUSIVE ESTE) PARA CARGA DE TRABALHO ATÉ 34T, DIÂMETRO D E 32MM, INCLUSIVE O FORNECIMENTO E INSTALAÇÃO DA PLACA, NÍVEL DE ÂNGULO, PORÇAS, CONTRAPRINCÍPIO, CAS, LUBRIFICAÇÃO, PINTURA E PROTEÇÃO DA CABEÇA, EXCLUSIVE PERFURAÇÃO E			
Q=	116,00 un		
4.8 - INJEÇÃO DE CALDA DE CIMENTO, ADMITINDO UMA PRODUÇÃO MÉDIA BRUTA DE 2 SACOS/H, INCLUSIVE FORNECIMENTO DOS MATERIAIS, MEDIDO POR SACO DE 50KG			
V=	116,00 un	x	20,0 m x 0,00705 m³
V=	16,36 m³		
Q=	16,36 m³	x	350,0 kg/m³ / 50,0 sacos/kg
Q=	115,00 sacos		
4.9 - PERFURAÇÃO ROTATIVA COM CORÇA DE WIDIA, EM SOLO, DIÂMETRO HORIZONTAL, INCLUSIVE DESLOCOMENTO DENTRO DO CANTEIRO E INSTALAÇÃO DA SONDAS EM CADA FLURO			
Q=	116,00 un	x	20,0 m
Q=	2.320,00 m		
4.10 - MOBILIZAÇÃO E DESMOBILIZAÇÃO DE EQUIPAMENTO E EQUIPE DE SONDA GEM E PERFURAÇÃO ROTATIVA, COM TRANSPORTE ATÉ 50KM			
Q=	1,00 un		
4.11 - ALUGUEL DE ANDAIME COM ELEMENTOS TUBILARES/FACHADEIRO/SOBRE SAPATAS FIXAS, CONSIDERANDO-SE A ÁREA DA PROJEÇÃO VERTICAL DO ANDAIME E PAGO PELO TEMPO NECESSÁRIO À SUA UTILIZAÇÃO, EXCLU SIVE TRANSPORTE DOS ELEMENTOS DO ANDAIME ATÉ A OBRA, PLATAFORMA OU P.A			
Q=	1.500,00 m² mês	x	3,00 mês
Q=	450,00 m²		
4.12 - TRANSPORTE DE ANDAIME TUBILAR, CONSIDERANDO-SE A ÁREA DE PROJEÇÃO VERTICAL DO ANDAIME, EXCLUSIVE CARGA, DESCARGA E TEMPO DE ESPERA DO CAMINHÃO/VEÍCULO ITEM 04.021.0010			
Q=	450,00 m²		
Q=	22.500,00 km x m²		50,00 km
4.13 - CARGA E DESCARGA MANUAL DE ANDAIME TUBILAR, INCLUSIVE TEMPO DE ESPERA DO CAMINHÃO, CONSIDERANDO-SE A ÁREA DE PROJEÇÃO VERTICAL			
Q=	450,00 m²		
4.14 - MONTAGEM E DESMONTAGEM DE ANDAIME COM ELEMENTOS TUBILARES, CONSIDERANDO-SE A ÁREA VERTICAL, RECOBERTA			
Q=	900,00 m²		
4.15 - DEMOLIÇÃO COM EQUIPAMENTO DE AR COMPRIMIDO, DE MASSAS DE CONCRETO ARMADO, EXCETO PISOS OU PAVIMENTOS, INCLUSIVE EMPILHAMENTO O LATERAL, DENTRO DO CANTEIRO DE SERVIÇO (MURO EXISTENTE)			
V=	10 m (comprimento) x 0,3m (largura) x 5m (altura) = 15 m³		
4.16 - JUNTA DE DILATAÇÃO E VEDADAÇÃO DE ISOPOR, NA ESPESURA DE 1CM, FIXADA COM COLA, FORNECIMENTO E COLOCAÇÃO			
Q=	98,00 m	x	0,42 m
Q=	41,16 m²		
05. GALERIA, DRENOS E CONEXOS			
5.1 - DRENO PROFUNDO EM TUBO PLÁSTICO PERFURADO, 4" DE DIÂMETRO, INCLUSIVE TELA DE NYLON E FORNECIMENTO DOS MATERIAIS, EXCLUSIVE PERFURAÇÃO DO TERRENO			
L=	203,0 und	x	0,50 m
Q=	101,50 m		
5.2 - DRENO VERTICAL, NO PARAMENTO INTERNO DE MUIROS DE ARRIMO, EXECUTADO EM PRISMAS DE 0,25 X 0,25M DE SECAO, CHEIOS DE BRITA 3, ADMITINDO AS BARBAÇAS ESPACADAS DE 1,5M VERTICALMENTE E 2,0M HORIZONTALMENTE, MEDINDO-SE O SERVIÇO PELA ÁREA DO MURO			
V=	305,00 m	x	3,00 m
Q=	915,00 m²		







CADERNO TÉCNICO  
FUNDACOES E ESTRUTURAS  
ESTACAS

1. COMPOSIÇÃO ANALÍTICA DE SERVIÇO

Código / Seq.	Descrição da Composição	Unidade
CP1	ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSO CONCRETO FCK=40MPA (ESTACAS PRIMÁRIAS)	M

COMPOSIÇÃO

Item	Código	Descrição	Unidade	Quant.	Preço	Preço Total
C	90675	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA 150 CV	CHI	0,0727	154,51	11,232877
C	90674	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA 150 CV	CHP	0,0296	367,37	10,874152
C	74010/1	CARGA E DESCARGA MECANICA DE SOLO UTILIZANDO CAMINHAO BASCULANTE 6,0M3/16T E PA CARREGADEIRA SOBRE PNEUS 128 HP, CAPACIDADE DA CAÇAMBA 1,7 A 2,8 M3	M3	0,1818	1,56	0,2835496
C	88316	SERVENTE COM ENCARGOS COMPLEMENTARES	H	0,307	21,67	6,65269
C	90776	ENCARREGADO GERAL COM ENCARGOS COMPLEMENTARES	H	0,1023	35,77	3,659271
I	34479	CONCRETO USINADO BOMBEAVEL, CLASSE DE RESISTENCIA C40, COM BRITA 0 E 1, SLUMP = 100 +/- 20 MM, INCLUI SERVICO DE BOMBEAMENTO (NBR 8953)	M3	0,1959	323,63	63,390884
C	97913	TRANSPORTE COM CAMINHÃO BASCULANTE DE 6 M3, EM VIA URBANA EM REVESTIMENTO PRIMÁRIO (UNIDADE: M3XKM), AF_01/2018	M3XKM	0,0773	1,38	0,106674
C	95579	MONTAGEM DE ARMADURA LONGITUDINAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 16,0 MM. AF_11/2016	KG	0	6,74	0
C	95584	MONTAGEM DE ARMADURA TRANSVERSAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 6,3 MM. AF_11/2016	KG	0	11,61	0
SINAPI - Cadernos Técnicos do grupo: Estacas Hélice Contínua						
C	90778	ENGENHEIRO CIVIL DE OBRA PLENO COM ENCARGOS COMPLEMENTARES	H	0,0192	103,07	1,978944
					Total	98,18

CADERNO TÉCNICO  
 FUNDAÇÕES E ESTRUTURAS  
 ESTACAS

1. COMPOSIÇÃO ANALÍTICA DE SERVIÇO

Código / Seq.	Descrição da Composição	Unidade	Quant.	Preço	Preço Total	
CP2	ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSO CONCRETO FCK=40MPA E ARMADURA CONFORME PROJETO (ESTACAS SECUNDÁRIAS TRECHO 1)	M				
<b>COMPOSIÇÃO</b>						
Item	Código	Descrição	Unidade	Quant.	Preço	Preço Total
C	90675	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA CHI	CHI	0,0727	154,51	11,232877
C	90674	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA CHP	CHP	0,0296	367,37	10,874152
C	74010/1	CARGA E DESCARGA MECÂNICA DE SOLO UTILIZANDO CAMINHÃO BASCULANTE 6,0M3/16T E PA CARREGADEIRA SOBRE PNEUS 128 HP, CAPACIDADE DA CAÇAMBA 1,7 A 2,8 M3	M3	0,1818	1,56	0,2835496
C	88316	SERVENTE COM ENCARGOS COMPLEMENTARES	H	0,307	21,67	6,65269
C	90776	ENCARREGADO GERAL COM ENCARGOS COMPLEMENTARES	H	0,1023	35,77	3,659271
I	34479	CONCRETO USINADO BOMBEÁVEL, CLASSE DE RESISTÊNCIA C40, COM BRITA 0 E 1, SLUMP = 100 +/- 20 MM, INCLUI SERVIÇO DE BOMBEAMENTO (NBR 8953)	M3	0,1959	323,63	63,390884
C	97913	TRANSPORTE COM CAMINHÃO BASCULANTE DE 6 M3, EM VIA URBANA EM REVESTIMENTO PRIMÁRIO (UNIDADE: M3XKM), AF_01/2018	M3XKM	0,0773	1,38	0,106674
C	95579	MONTAGEM DE ARMADURA LONGITUDINAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 16,0 MM. AF_11/2016	KG	12,6264	6,74	85,101936
C	95584	MONTAGEM DE ARMADURA TRANSVERSAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 6,3 MM. AF_11/2016	KG	2,9	11,61	33,669
SINAPI - Cadernos Técnicos do grupo: Estacas Hélice Contínua						
C	90778	ENGENHEIRO CIVIL DE OBRA PLENO COM ENCARGOS COMPLEMENTARES	H	0,0192	103,07	1,978944
				Total		216,95

CADERNO TÉCNICO  
 FUNDAÇÕES E ESTRUTURAS  
 ESTACAS

1. COMPOSIÇÃO ANALÍTICA DE SERVIÇO

Código / Seq.	Descrição da Composição	Unidade	Quant.	Preço	Preço Total	
CP03	ESTACA HÉLICE CONTÍNUA, DIÂMETRO DE 42 CM, INCLUSO CONCRETO FCK=40MPA E ARMADURA CONFORME PROJETO (ESTACAS SECUNDÁRIAS TRECHO 2)	M				
<b>COMPOSIÇÃO</b>						
Item	Código	Descrição	Unidade	Quant.	Preço	Preço Total
C	90675	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA 150 CV	CHI	0,0727	154,51	11,232877
C	90674	PERFURATRIZ COM TORRE METÁLICA PARA EXECUÇÃO DE ESTACA HÉLICE CONTÍNUA, PROFUNDIDADE MÁXIMA DE 30 M, DIÂMETRO MÁXIMO DE 800 MM, POTÊNCIA INSTALADA 150 CV	CHP	0,0296	367,37	10,874152
C	74010/1	CARGA E DESCARGA MECANICA DE SOLO UTILIZANDO CAMINHÃO BASCULANTE 6,0M3/16T E PA CARREGADEIRA SOBRE PNEUS 128 HP, CAPACIDADE DA CAÇAMBA 1,7 A 2,8 M3	M3	0,1818	1,56	0,2835496
C	88316	SERVENTE COM ENCARGOS COMPLEMENTARES	H	0,307	21,67	6,65269
C	90776	ENCARREGADO GERAL COM ENCARGOS COMPLEMENTARES	H	0,1023	35,77	3,659271
I	34479	CONCRETO USINADO BOMBEAVEL, CLASSE DE RESISTENCIA C40, COM BRITA 0 E 1, SLUMP = 100 +/- 20 MM, INCLUI SERVICO DE BOMBEAMENTO (NBR 8953)	M3	0,1959	323,63	63,390884
C	97913	TRANSPORTE COM CAMINHÃO BASCULANTE DE 6 M3, EM VIA URBANA EM REVESTIMENTO PRIMÁRIO (UNIDADE: M3XKM), AF_01/2018	M3XKM	0,0773	1,38	0,106674
C	95580	MONTAGEM DE ARMADURA LONGITUDINAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 20,0 MM. AF_11/2016	KG	24,66	7,38	181,9908
C	95584	MONTAGEM DE ARMADURA TRANSVERSAL DE ESTACAS DE SEÇÃO CIRCULAR, DIÂMETRO = 6,3 MM. AF_11/2016	KG	2,9	11,61	33,669
SINAPI - Cadernos Técnicos do grupo: Estacas Hélice Contínua						
C	90778	ENGENHEIRO CIVIL DE OBRA PLENO COM ENCARGOS COMPLEMENTARES	H	0,0192	103,07	1,978944
				<b>Total</b>		<b>313,84</b>

CRONOGRAMA FÍSICO-FINANCEIRO

Frete de Obra / Recursos	Custo	Tempo (semanas)															
		1º mês				2º mês				3º mês				4º mês			
Canteiro de Obras																	
Montagem do Canteiro de obras	R\$ 56.541,77		R\$ 56.541,77														
Manutenção do Canteiro de obras	R\$ 569.839,09	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59	R\$ 47.486,59				
<b>Projeto Executivo</b>																	
Levantamentos de Campo	R\$ 7.295,27				R\$ 7.295,27												
Projeto Executivo	R\$ 59.546,74				R\$ 59.546,74												
<b>Contenção</b>																	
Serviço de escritório, laboratório e campo	R\$ 123.205,95				R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55	R\$ 13.689,55				
Contenção	R\$ 4.126.519,61					R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95	R\$ 515.814,95				
<b>Posto Guarda Vida</b>	R\$ 115.331,08													R\$ 19.221,85	R\$ 19.221,85	R\$ 19.221,85	R\$ 19.221,85
<b>Paisagismo</b>	R\$ 230.805,52													R\$ 38.467,59	R\$ 38.467,59	R\$ 38.467,59	R\$ 38.467,59
<b>DESEMBOLSO MENSAL (R\$)</b>		R\$ 327.019,69				R\$ 2.307.964,37				R\$ 2.423.343,24				R\$ 230.757,74			
<b>DESEMBOLSO MENSAL (%)</b>		6,18%				43,64%				45,82%				4,36%			
<b>DESEMBOLSO ACUMULADO (R\$)</b>		R\$ 327.019,69				R\$ 2.634.984,06				R\$ 5.058.327,29				R\$ 5.289.085,03			
<b>DESEMBOLSO ACUMULADO (%)</b>		6,18%				49,82%				95,64%				100,00%			



**CRONOGRAMA FÍSICO**

Frente de Obra / Recursos	Tempo (meses)															
	1º mês				2º mês				3º mês				4º mês			
<b>Canteiro de Obras</b>																
Montagem do Canteiro de obras	■	■	■													
Manutenção do Canteiro de obras	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
<b>Projeto Executivo</b>																
Levantamentos de Campo	■	■	■	■												
Projeto Executivo		■	■	■												
<b>Contenção</b>																
Aluguel de equipamentos				■	■	■	■	■	■	■	■	■	■	■	■	■
Serviço de escritório, laboratório e campo				■	■	■	■	■	■	■	■	■	■	■	■	■
Mão-de-obra				■	■	■	■	■	■	■	■	■	■	■	■	■
Contenção					■	■	■	■	■	■	■	■	■	■	■	■
<b>Posto Guarda Vida</b>											■	■	■	■	■	■
<b>Paisagismo</b>											■	■	■	■	■	■

**COMPOSIÇÃO DE BDI**

BDI = 22,00%

ITEM	DESCRIÇÃO	DECIMAL	%
<b>A</b>	<b>ADMINISTRAÇÃO CENTRAL</b>	<b>0,0430</b>	<b>4,30</b>
A1	Administração Central	0,043	4,30
<b>B</b>	<b>ENCARGOS FINANCEIROS</b>	<b>0,024</b>	<b>2,39</b>
B1	Garantia	0,0032	0,32
B2	Risco	0,0097	0,97
B3	Despesas Financeiras	0,011	1,10
<b>C</b>	<b>LUCRO</b>	<b>0,07</b>	<b>6,64</b>
C1	LUCRO DA EMPRESA	0,0664	6,64
<b>D</b>	<b>IMPOSTOS</b>	<b>0,0665</b>	<b>6,65</b>
D1	PIS (Programa de Integração Social)	0,0065	0,65
D2	COFINS (Contribuição Social para Financiamento da Seguridade Social)	0,03	3,00
D3	ISSQN (Imposto Sobre Serviço de Qualquer Natureza) (2% ≤ ISSQN ≤ 5%)	0,03	3,00
	<b>TOTAL</b>	<b>0,22</b>	<b>22,00</b>

FÓRMULA:  $BDI = \{ [(1,00 + (A/100)) \times (1,00 + (B/100)) \times (1,00 + (C/100))] / (1 - (D/100)) - 1 \} \times 100$

TCU - ACÓRDÃO N.º 1.595/2006

"Exclua dos seus orçamentos parcelas relativas ao IRPJ (Imposto de Renda da Pessoa Jurídica) e à CSLL (Contribuição Social sobre o Lucro Líquido), bem como orientar as licitantes, em seus editais, que tais tributos não deverão ser incluídos no BDI, ..."

TCU - Acórdão n.º 325/2007 (na íntegra):

"9.1. Orientar as unidades técnicas do Tribunal que, quando dos trabalhos de fiscalização em obras públicas, passem a utilizar como referenciais as seguintes premissas acerca dos componentes de Lucros e Despesas Indiretas;

9.1.1. Os tributos IRPJ e CSLL não devem integrar o cálculo do LDI (BDI), nem tampouco a planilha de custo direto, por se constituírem em tributos de natureza direta e personalística, que oneram pessoalmente o contratado, não devendo ser repassado ao contratante."

"9.1.2. Os itens Administração Local, Instalação do Canteiro e Acampamento e Mobilização e Desmobilização, visando maior transparência, devem constar na planilha orçamentária e não no LDI (BDI)."

TCU - ACÓRDÃO N.º 325/2007

"... para a aquisição de equipamentos/materiais que correspondam a um percentual expressivo das obras, ..., que aplique um LDI (=BDI) reduzido em relação ao percentual adotado para o empreendimento, pois não é adequado a utilização do mesmo LDI de obras civis para a compra daqueles bens."

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1. 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. The text highlights that proper record-keeping is essential for identifying trends, detecting errors, and ensuring compliance with regulatory requirements. It also notes that well-maintained records can provide valuable insights into the organization's performance and help in making informed decisions.

2. The second part of the document focuses on the role of internal controls in preventing fraud and mismanagement. It describes how a robust system of internal controls can help in identifying and mitigating risks. The text explains that internal controls are designed to ensure that the organization's resources are used efficiently and effectively, and that all transactions are properly authorized and recorded. It also discusses the importance of regular audits and reviews to ensure that the internal control system is effective and up-to-date.

3. The third part of the document discusses the importance of communication and collaboration in achieving organizational goals. It emphasizes the need for clear communication and effective teamwork. The text explains that communication is essential for sharing information, coordinating activities, and resolving conflicts. It also notes that collaboration is key to leveraging the strengths of all team members and achieving the organization's objectives. The text provides several strategies for improving communication and collaboration, such as regular meetings, open communication channels, and team-building exercises.

4. The fourth part of the document discusses the importance of innovation and creativity in driving organizational growth. It emphasizes the need for a culture of innovation and creativity. The text explains that innovation is essential for developing new products, services, and processes that can give the organization a competitive edge. It also notes that a culture of innovation and creativity encourages employees to think outside the box and come up with new ideas. The text provides several strategies for fostering a culture of innovation and creativity, such as encouraging risk-taking, providing resources for innovation, and recognizing and rewarding innovative ideas.

5. The fifth part of the document discusses the importance of sustainability and social responsibility in building a long-term business. It emphasizes the need for organizations to consider the interests of all stakeholders, including employees, customers, and the community. The text explains that sustainability and social responsibility are essential for building a positive reputation and ensuring the long-term success of the organization. It also notes that sustainable practices can help in reducing costs, improving efficiency, and attracting and retaining top talent. The text provides several strategies for implementing sustainable and socially responsible practices, such as setting clear goals, measuring performance, and engaging with stakeholders.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text outlines various methods and tools used to collect and analyze data, ensuring that all information is documented and accessible for review.

2. The second section focuses on the role of technology in modern data management. It highlights how advanced software solutions can streamline data collection, storage, and analysis processes. By leveraging cloud-based platforms and automation, organizations can significantly reduce manual errors and improve the efficiency of their data operations. This section also touches upon the importance of data security and privacy in the digital age.

3. The third part of the document addresses the challenges associated with data integration and interoperability. It explains how different systems and formats can create barriers to data flow, leading to fragmented information and inefficiencies. The text provides strategies for overcoming these challenges, such as implementing standardized data formats and using middleware solutions to facilitate seamless data exchange between various applications.

4. The fourth section discusses the ethical implications of data collection and analysis. It emphasizes the need for organizations to be transparent about their data practices and to obtain explicit consent from individuals whose data is being collected. The text also covers the importance of data minimization and the right to be forgotten, ensuring that data is only used for its intended purpose and can be deleted when no longer needed.

5. The final part of the document concludes by summarizing the key points discussed and reiterating the importance of a data-driven approach. It encourages organizations to continue investing in their data infrastructure and to stay updated on the latest trends and technologies in the field. The text ends with a call to action, urging stakeholders to work together to ensure that data is used responsibly and to its full potential.

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5. The fifth part of the document contains a list of appendices, including a glossary of terms and a list of abbreviations.

6. The sixth part of the document is a list of figures and tables, which are used to illustrate the data and results.

7. The seventh part of the document is a list of footnotes and references, which provide additional information and sources for the study.

8. The eighth part of the document is a list of acknowledgments, which thank the individuals and organizations that provided support and assistance during the course of the study.

9. The ninth part of the document is a list of contact information, including the author's name, address, and phone number.

10. The tenth part of the document is a list of the author's other works, which are available for reference.

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1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study and provides a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the research.

1. 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.

2. The second part of the document outlines the various methods used to collect and analyze data. It includes a detailed description of the sampling process and the statistical techniques employed to ensure the reliability of the results.

3. The third part of the document presents the findings of the study. It shows that there is a significant correlation between the variables being studied, and that the results are consistent across different groups and time periods.

4. The fourth part of the document discusses the implications of the findings and provides recommendations for future research. It suggests that further studies should be conducted to explore the underlying causes of the observed trends and to develop effective strategies to address them.

5. The fifth part of the document concludes the study and summarizes the key points. It reiterates the importance of accurate record-keeping and the need for ongoing monitoring and evaluation of the system.

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4. The fourth part of the document provides a conclusion and a summary of the key points. It also includes a list of references and a bibliography.

5. The fifth part of the document contains a list of appendices, which include additional data, tables, and figures that support the main text.

6. The sixth part of the document is a list of footnotes and endnotes, providing further details and clarifications on specific points mentioned in the text.

7. The seventh part of the document is a list of acknowledgments, thanking the individuals and organizations that provided support and assistance during the course of the study.

8. The eighth part of the document is a list of references, citing the works of other researchers and authors in the field.

9. The ninth part of the document is a list of figures and tables, providing a visual representation of the data and results.

10. The tenth part of the document is a list of abbreviations and acronyms, defining the terms used throughout the document.

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1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the statistical tools employed.

3. The third part of the document presents the results of the study, including a comparison of the different methods and a discussion of the implications of the findings.

4. The fourth part of the document provides a conclusion and a summary of the key points. It also includes a list of references and a bibliography.

5. The fifth part of the document contains a list of appendices, including a glossary of terms and a list of abbreviations.

6. The sixth part of the document is a list of figures and tables, which are used to illustrate the data and results.

7. The seventh part of the document is a list of footnotes and references, which provide additional information and sources for the study.

8. The eighth part of the document is a list of acknowledgments, which thank the individuals and organizations that provided support and assistance during the course of the study.

9. The ninth part of the document is a list of contact information, including the author's name, address, and phone number.

10. The tenth part of the document is a list of the author's other works, which are available for reference.

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6. The sixth part of the document discusses the importance of ongoing monitoring and evaluation. It emphasizes the need for researchers to regularly assess the progress of their work and make adjustments as needed.

7. The seventh part of the document discusses the importance of collaboration and teamwork. It highlights the need for researchers to work together and share their knowledge and resources.

8. The eighth part of the document discusses the importance of staying up-to-date on the latest research and developments in the field. It emphasizes the need for researchers to continuously learn and grow.

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2. The second part of the document outlines the various methods used to collect and analyze data. It includes a detailed description of the sampling process and the statistical techniques employed to interpret the results.

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6. The sixth part of the document includes a list of references and a list of figures and tables. It provides a clear and concise overview of the sources used in the study and the visual representations of the data.

7. The seventh part of the document includes a list of appendices and a list of footnotes. It provides additional information and details that are not included in the main body of the document.

8. The eighth part of the document includes a list of acknowledgments and a list of contact information. It provides a way for readers to reach out to the authors and express their appreciation for the work.

9. The ninth part of the document includes a list of glossary and a list of abbreviations. It provides a clear and concise overview of the terms and symbols used in the document.

10. The tenth part of the document includes a list of index and a list of page numbers. It provides a way for readers to quickly find the information they are looking for in the document.



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4. The fourth part of the document discusses the implications of the findings. It suggests that the results have important implications for policy-making and practice, and that further research is needed to explore the underlying mechanisms.

5. The fifth part of the document concludes the study and provides a summary of the key points. It reiterates the importance of accurate record-keeping and the need for ongoing monitoring and evaluation.

1. The first step in the process of creating a new product is to identify a market need. This involves conducting market research to determine what consumers are looking for and what gaps exist in the current market. Once a need is identified, the next step is to develop a concept that addresses that need. This is often done through brainstorming and prototyping. The concept is then refined through further market research and feedback from potential customers. Once a final concept is chosen, the next step is to create a business plan that outlines the financial and operational aspects of the product. This includes determining the cost of production, the pricing strategy, and the distribution channels. The business plan is then used to secure funding and launch the product. Finally, the product is marketed and sold to consumers, with ongoing monitoring and evaluation to ensure its success.

1. The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can lead to better decision-making and financial stability. The text emphasizes that businesses should invest in reliable accounting software and training for their staff to ensure data integrity.

2. The second section focuses on the legal implications of record-keeping. It explains that businesses must comply with various regulations, such as the General Data Protection Regulation (GDPR) in Europe, which requires companies to protect personal data and provide transparency to their customers. Failure to adhere to these laws can result in significant fines and reputational damage.

3. The third part of the document explores the role of records in risk management. It argues that maintaining comprehensive records allows businesses to identify potential risks early on and take proactive measures to mitigate them. This includes keeping track of contracts, invoices, and other critical documents to avoid disputes and legal challenges.

4. The fourth section discusses the impact of record-keeping on operational efficiency. It notes that well-organized records can streamline processes, reduce errors, and improve overall productivity. By having easy access to historical data, businesses can analyze trends and optimize their operations for better performance.

5. The fifth part of the document addresses the challenges of record-keeping in the digital age. It points out that while digital records offer convenience and security, they also present new risks, such as data breaches and cyberattacks. Businesses must implement robust cybersecurity measures and regularly update their systems to protect their digital assets.

6. The sixth section of the document discusses the importance of record-keeping for tax purposes. It explains that businesses must maintain accurate records of their income, expenses, and other financial transactions to ensure they are compliant with tax laws. Proper record-keeping can also help businesses identify tax-saving opportunities and maximize their profits.

7. The seventh part of the document focuses on the role of records in customer relationship management (CRM). It argues that maintaining detailed records of customer interactions, preferences, and purchase history can help businesses provide personalized service and build stronger relationships with their clients. This can lead to increased customer loyalty and repeat business.

8. The eighth section of the document discusses the importance of record-keeping for intellectual property protection. It explains that businesses should maintain records of their inventions, patents, and other intellectual property to prove ownership and defend against infringement. Proper record-keeping is essential for protecting the company's competitive advantage.

9. The ninth part of the document addresses the role of records in crisis management. It notes that businesses should maintain records of their disaster recovery plans, emergency contact information, and other critical information to ensure they can respond quickly and effectively in the event of a crisis. This can help minimize damage and restore operations as soon as possible.

10. The tenth and final section of the document discusses the importance of record-keeping for business continuity. It explains that businesses should maintain records of their key personnel, suppliers, and other critical resources to ensure they can continue to operate even in the event of a major disruption. Proper record-keeping is essential for ensuring the long-term survival and success of the business.

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7. The seventh part of the document contains a list of appendices and supplementary materials. These include detailed data tables, charts, and graphs that provide further insight into the study's results.

8. The eighth part of the document is a concluding statement that summarizes the overall findings and offers a final thought on the importance of the research.

9. The ninth part of the document is a list of acknowledgments, thanking the individuals and organizations that provided support and assistance during the course of the study.

10. The tenth part of the document is a list of contact information for the authors and other relevant parties. This includes email addresses, phone numbers, and website links.

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4. The fourth part of the document discusses the limitations of the study and suggests areas for future research. It acknowledges the potential biases and limitations of the data and the methods used, and provides recommendations for how these issues can be addressed in future studies.

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7. The seventh part of the document includes a list of appendices and a list of footnotes. The appendices provide additional information and data that are not included in the main body of the document, and the footnotes provide additional details and clarifications for the text.

8. The eighth part of the document includes a list of abbreviations and a list of symbols. The abbreviations provide a shorthand way of referring to the various terms and concepts used in the document, and the symbols provide a visual representation of the data and the results of the analysis.

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2. The second part of the document focuses on the legal and regulatory requirements that govern financial reporting. It discusses the various standards and guidelines that must be followed, such as the Generally Accepted Accounting Principles (GAAP) and the International Financial Reporting Standards (IFRS). The text also covers the consequences of non-compliance, including potential fines and legal actions.

3. The third part of the document explores the impact of financial reporting on the overall performance and reputation of an organization. It explains how accurate and timely information can help investors, creditors, and other stakeholders make informed decisions. The text also discusses the role of financial reporting in identifying areas for improvement and enhancing operational efficiency.

4. The fourth part of the document provides a detailed overview of the accounting cycle, from the initial recording of transactions to the final preparation of financial statements. It includes a step-by-step guide to each stage of the process, along with examples and practical tips. The text also discusses the importance of maintaining proper documentation and the use of technology in streamlining the accounting process.

5. The fifth part of the document discusses the challenges and risks associated with financial reporting. It identifies common pitfalls, such as errors in data entry, misclassification of transactions, and inadequate internal controls. The text also provides strategies for mitigating these risks, such as implementing robust internal controls, conducting regular audits, and staying up-to-date on regulatory changes.

6. The sixth part of the document concludes with a summary of the key points discussed throughout the document. It reiterates the importance of accuracy, transparency, and compliance in financial reporting and offers final thoughts on the role of financial reporting in the success of an organization. The text also includes a call to action, encouraging readers to take the necessary steps to ensure the integrity and reliability of their financial reporting.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for financial transparency and accountability. This section also outlines the various methods and tools used to collect and analyze data, ensuring that the information is reliable and up-to-date.

2. The second part of the document focuses on the implementation of internal controls and risk management strategies. It details how these measures are designed to prevent fraud, minimize errors, and protect the organization's assets. The text provides a comprehensive overview of the internal control framework, including the roles and responsibilities of different departments and individuals within the organization.

3. The third part of the document addresses the challenges and opportunities associated with digital transformation. It explores how technology can be leveraged to improve operational efficiency, enhance customer experiences, and drive innovation. The section also discusses the potential risks of digitalization and offers strategies to mitigate these risks, such as robust cybersecurity measures and employee training programs.

4. The fourth part of the document discusses the importance of stakeholder engagement and communication. It highlights the need for clear and consistent communication with all stakeholders, including employees, customers, investors, and regulatory bodies. The text provides practical advice on how to build strong relationships and foster a culture of transparency and collaboration within the organization.

5. The fifth part of the document focuses on the role of leadership in driving organizational success. It discusses the qualities and skills of effective leaders, such as strategic vision, decision-making abilities, and the ability to inspire and motivate their teams. The text also provides examples of successful leadership practices and offers guidance on how to develop and nurture future leaders within the organization.

6. The sixth part of the document discusses the importance of continuous improvement and innovation. It emphasizes that organizations must constantly evaluate their processes and products to stay competitive in a rapidly changing market. The text provides a framework for identifying areas for improvement and implementing innovative solutions, such as lean manufacturing and agile project management.

7. The seventh part of the document discusses the role of ethics and corporate social responsibility (CSR) in organizational success. It highlights that ethical behavior and social responsibility are not just moral imperatives but also key drivers of long-term sustainability and success. The text provides a framework for developing and implementing a robust CSR strategy that aligns with the organization's values and mission.

8. The eighth part of the document discusses the importance of financial management and budgeting. It provides a detailed overview of the financial planning process, including how to set realistic budgets, monitor financial performance, and make informed decisions about resource allocation. The text also discusses the role of financial reporting and how it can be used to provide transparency and accountability to stakeholders.

9. The ninth part of the document discusses the importance of human resources management. It highlights that a well-managed workforce is a key source of competitive advantage. The text provides a comprehensive overview of the HRM process, including recruitment, selection, training, and performance management. It also discusses the importance of creating a positive work environment and fostering a culture of employee engagement and loyalty.

10. The tenth part of the document discusses the importance of legal and regulatory compliance. It highlights that organizations must stay up-to-date with the latest laws and regulations to avoid legal penalties and reputational damage. The text provides a framework for developing and implementing a robust compliance program that ensures the organization is always in good standing with the law.

1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study and provides a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the research.

1. 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. The text highlights that proper record-keeping is essential for identifying trends, detecting errors, and ensuring compliance with regulatory requirements. It also notes that well-maintained records can provide valuable insights into the organization's performance and help in making informed decisions.

2. The second part of the document focuses on the role of internal controls in preventing fraud and mismanagement. It describes how a robust system of internal controls can help in identifying and mitigating risks, ensuring the integrity of financial data, and promoting operational efficiency. The text stresses that internal controls should be designed to be effective and adaptable to the organization's changing needs. It also mentions that regular monitoring and evaluation of internal controls are necessary to ensure their continued effectiveness.

3. The third part of the document addresses the importance of communication and collaboration in achieving organizational goals. It discusses how clear communication and effective teamwork can lead to better decision-making and improved performance. The text highlights that communication is a key factor in building trust, resolving conflicts, and fostering a positive work environment. It also notes that collaboration is essential for leveraging the strengths of all team members and achieving the organization's mission.

4. The fourth part of the document discusses the role of technology in modern business operations. It describes how technology can streamline processes, improve productivity, and enhance the quality of services. The text highlights that investing in technology is crucial for staying competitive in a rapidly changing market. It also mentions that technology can help in gathering and analyzing data, identifying opportunities, and making data-driven decisions. However, it also notes that technology implementation should be done carefully to ensure security and data privacy.

5. The fifth part of the document discusses the importance of continuous learning and development for the organization and its employees. It describes how ongoing education and training can help in keeping skills up-to-date, fostering innovation, and improving performance. The text highlights that learning and development are essential for long-term success and growth. It also mentions that organizations should create a culture of learning and provide opportunities for employees to acquire new skills and knowledge.

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3. The third part of the document presents the findings of the study. It highlights the key trends and patterns observed in the data, as well as the implications of these findings for the industry and the broader economy.

4. The fourth part of the document discusses the limitations of the study and the potential areas for future research. It acknowledges the challenges faced during the data collection process and offers suggestions for improving the accuracy and scope of future studies.

5. The fifth part of the document provides a conclusion and a summary of the main points discussed throughout the report. It reiterates the importance of ongoing monitoring and evaluation of the data to ensure the continued relevance and accuracy of the findings.

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4. The fourth part of the document discusses the implications of the findings and provides recommendations for future research. It suggests that further studies should be conducted to explore the underlying causes of the observed trends and to develop effective strategies to address them.

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5. The fifth part of the document provides a summary of the key points and conclusions. It reiterates the importance of accurate record-keeping and the need for ongoing research to improve the system.

6. The sixth part of the document includes a list of references and a bibliography. It cites the various sources used in the study and provides information on how to access these resources.

7. The seventh part of the document contains a list of appendices and supplementary materials. These include detailed data tables, charts, and other supporting information that is not included in the main text.

8. The eighth part of the document provides a list of contact information for the authors and the research team. It includes email addresses, phone numbers, and website URLs.

9. The ninth part of the document includes a list of acknowledgments and a thank you note. It expresses appreciation to the individuals and organizations that provided support and assistance during the course of the study.

10. The tenth part of the document contains a list of footnotes and endnotes. These provide additional information and references that are not included in the main text.



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2. The second part of the document focuses on the role of internal controls in ensuring the integrity of financial information. It outlines various control mechanisms, such as segregation of duties, authorization procedures, and regular reconciliations, which are designed to prevent and detect errors or fraud. The document stresses that a robust internal control system is a key component of an organization's risk management framework.

3. The third part of the document addresses the challenges of data management in the digital age. It discusses the increasing volume and complexity of data generated by organizations and the need for effective data governance. Key considerations include data security, privacy, and the ability to access and analyze data for strategic decision-making. The text suggests that organizations should invest in advanced data management technologies and implement clear data policies.

4. The fourth part of the document explores the impact of external factors on organizational performance. It examines how economic conditions, market trends, and regulatory changes can influence an organization's operations and financial outcomes. The document advises organizations to conduct thorough external environment analysis and to develop flexible strategies that can adapt to changing circumstances.

5. The fifth part of the document discusses the importance of human resources in driving organizational success. It highlights the need for a skilled and motivated workforce and the role of leadership in fostering a positive organizational culture. The text emphasizes that investing in employee development and providing a supportive work environment are crucial for long-term growth and innovation.

6. The sixth part of the document focuses on the role of technology in transforming business operations. It discusses the adoption of digital technologies, such as cloud computing, artificial intelligence, and automation, and how these technologies can improve efficiency and productivity. The document also addresses the challenges of digital transformation, including cybersecurity and the need for digital literacy among employees.

7. The seventh part of the document discusses the importance of sustainability in modern business. It highlights the growing expectations of stakeholders for organizations to address environmental, social, and governance (ESG) issues. The text suggests that integrating sustainability into the core business strategy can lead to long-term value creation and risk mitigation.

8. The eighth part of the document focuses on the role of innovation in driving competitive advantage. It discusses the importance of fostering a culture of innovation and the need for organizations to invest in research and development. The text highlights that innovation is essential for staying ahead in a rapidly changing market and for identifying new growth opportunities.

9. The ninth part of the document discusses the importance of effective communication in organizational success. It highlights the need for clear and consistent communication across all levels of the organization and the role of communication in building trust and collaboration. The text suggests that organizations should invest in communication training and develop a strong communication strategy.

10. The tenth part of the document discusses the importance of financial management in ensuring organizational stability and growth. It highlights the need for sound financial planning and the role of financial reporting in providing transparency to stakeholders. The text suggests that organizations should implement robust financial controls and regularly review their financial performance to ensure they are on track to meet their strategic goals.

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4. The fourth part of the document provides a conclusion and a summary of the key points discussed throughout the document. It also includes a list of references and a bibliography.

5. The fifth part of the document contains a list of appendices, including a glossary of terms and a list of abbreviations. It also includes a list of figures and tables used in the study.

6. The sixth part of the document contains a list of footnotes and a list of references. It also includes a list of figures and tables used in the study.

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1. Introduction  
2. Literature Review  
3. Methodology  
4. Results  
5. Discussion  
6. Conclusion  
7. References  
8. Appendix  
9. Glossary  
10. Index

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5. The fifth part of the document provides a conclusion and summarizes the key findings of the study. It reiterates the importance of accurate record-keeping and the need for ongoing research in this area.

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7. The seventh part of the document includes a list of appendices and a table of contents. It provides a detailed overview of the structure of the document and lists the various sections and subsections.

8. The eighth part of the document includes a list of figures and tables. It provides a detailed overview of the visual elements used in the study and lists the various charts, graphs, and tables.

9. The ninth part of the document includes a list of footnotes and a glossary. It provides a detailed overview of the supplementary information used in the study and lists the various terms and definitions used throughout the document.

10. The tenth part of the document includes a list of acknowledgments and a list of authors. It provides a detailed overview of the individuals and organizations that supported the study and lists the names of the researchers involved.

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2. The second part of the document focuses on the role of internal controls in preventing fraud and mismanagement. It describes how a robust system of internal controls can help in identifying and mitigating risks, ensuring the integrity of financial data, and protecting the organization's assets. The text stresses that internal controls should be designed to be effective and efficient, and should be regularly reviewed and updated to address changing circumstances. It also mentions that a strong internal control system can enhance the organization's reputation and build trust among stakeholders.

3. The third part of the document discusses the importance of regular audits and reviews. It explains that audits provide an independent assessment of the organization's financial statements and internal controls, helping to identify areas for improvement and ensuring that the organization is in compliance with applicable laws and regulations. The text notes that audits can also provide valuable feedback to management, helping them to understand the strengths and weaknesses of their operations. It emphasizes that regular audits and reviews are essential for maintaining the highest standards of financial reporting and operational efficiency.

4. The fourth part of the document discusses the role of technology in financial reporting and internal controls. It highlights how modern software solutions can streamline processes, reduce errors, and provide real-time data and analytics. The text notes that technology can also help in automating internal controls, making them more effective and easier to implement. It emphasizes that organizations should invest in high-quality technology solutions and ensure that their staff is properly trained to use them. It also mentions that technology can help in improving the transparency and accessibility of financial information, making it easier for stakeholders to understand the organization's performance.

5. The fifth part of the document discusses the importance of communication and collaboration in financial reporting and internal controls. It explains that clear communication and collaboration among all levels of the organization are essential for ensuring the accuracy and integrity of financial data. The text notes that regular communication and collaboration can help in identifying potential issues early on and resolving them quickly. It emphasizes that organizations should foster a culture of transparency and accountability, where everyone is responsible for maintaining accurate records and following internal controls. It also mentions that clear communication and collaboration can help in building trust and confidence among stakeholders.

6. The sixth part of the document discusses the importance of staying up-to-date with regulatory changes and industry best practices. It explains that the regulatory environment is constantly evolving, and organizations must stay informed about the latest requirements and standards. The text notes that staying up-to-date with regulatory changes can help in ensuring compliance and avoiding penalties. It emphasizes that organizations should regularly review their internal controls and financial reporting processes to ensure they are in line with the latest requirements and best practices. It also mentions that staying up-to-date with industry best practices can help in improving the organization's performance and competitiveness.

7. The seventh part of the document discusses the importance of having a clear and concise financial reporting policy. It explains that a well-defined policy can help in ensuring that all financial reporting is done in a consistent and transparent manner. The text notes that a clear policy can also help in identifying areas for improvement and ensuring that the organization is in compliance with applicable laws and regulations. It emphasizes that organizations should regularly review and update their financial reporting policy to reflect changes in the regulatory environment and industry best practices. It also mentions that a clear policy can help in building trust and confidence among stakeholders.

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4. The fourth part of the document discusses the importance of risk management in ensuring the long-term success of the organization. It describes how a comprehensive risk management framework can help in identifying, assessing, and mitigating risks, ensuring the organization's resilience and sustainability. The text stresses that risk management should be an integral part of the organization's strategic planning and decision-making processes, and should be supported by strong governance and oversight.

5. The fifth part of the document discusses the importance of ethical leadership in building a strong and sustainable organization. It emphasizes the need for leaders to set a clear example of ethical behavior, promoting a culture of integrity and ethical conduct. The text notes that ethical leadership can help in attracting and retaining top talent, building trust with stakeholders, and ensuring the organization's long-term success. It also highlights the importance of regular communication and reporting to keep all stakeholders informed and engaged.

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6. The sixth part of the document includes a list of references and a bibliography. It cites the various sources of information used in the study, including academic journals, books, and other relevant documents.

7. The seventh part of the document contains a list of appendices and a glossary. It provides additional information and definitions for the terms used in the document, as well as any other relevant data or documents.

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10. The tenth part of the document includes a list of acknowledgments and a list of contributors. It thanks the individuals and organizations that provided support and assistance during the course of the study.

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1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study, including a comparison of the different methods and techniques used. It discusses the strengths and weaknesses of each method and provides a summary of the findings.

4. The fourth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

5. The fifth part of the document provides a conclusion and a summary of the key findings. It reiterates the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

6. The sixth part of the document provides a list of references and a bibliography. It includes a list of all the sources used in the study and provides a detailed description of each source.

7. The seventh part of the document provides a list of appendices and a bibliography. It includes a list of all the supplementary materials used in the study and provides a detailed description of each material.

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3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings and trends observed during the experiment.

4. The fourth part of the document discusses the implications of the results and the potential applications of the findings. It also addresses the limitations of the study and suggests areas for future research.

5. The fifth part of the document provides a conclusion and a summary of the key points discussed throughout the document. It reiterates the importance of the findings and the need for further investigation.

6. The sixth part of the document includes a list of references and a bibliography. It cites the works of other researchers and experts in the field, providing a context for the current study.

7. The seventh part of the document contains a list of appendices and supplementary materials. These include additional data, charts, and documents that provide further detail and support for the main text.

8. The eighth part of the document is a list of figures and tables. It provides a clear and concise overview of the visual elements used in the document, including their titles and locations.

9. The ninth part of the document is a list of footnotes and endnotes. It provides additional information and clarifications for the main text, as well as references to other relevant works.

10. The tenth part of the document is a list of acknowledgments. It expresses gratitude to the individuals and organizations that provided support and assistance during the course of the study.

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1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study and provides a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the research.



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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text notes that without reliable records, it becomes difficult to track income, expenses, and assets, which can lead to errors and potential legal issues.

2. The second section focuses on the role of technology in modern record-keeping. It highlights how digital tools and software solutions have revolutionized the way data is stored, accessed, and analyzed. Cloud-based systems offer the advantage of real-time updates and secure storage, reducing the risk of data loss or corruption. However, the text also cautions against over-reliance on technology, stressing the need for regular backups and security protocols to protect sensitive information.

3. The third part of the document addresses the challenges of data management in large organizations. It discusses the complexity of handling vast amounts of information from various departments and sources. The text suggests implementing standardized data entry procedures and using data integration tools to streamline the process. Additionally, it mentions the importance of training employees on proper data handling practices to ensure consistency and accuracy across the organization.

4. The final section concludes by summarizing the key takeaways and providing recommendations for best practices. It reiterates that a robust record-keeping system is fundamental for any business or organization aiming for long-term success. The text encourages readers to regularly review and update their record-keeping processes to adapt to changing requirements and technological advancements.

1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study and provides a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the research.

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3. The third part of the document presents the findings of the study. It shows that there is a significant correlation between the variables being studied, and that the results are consistent across different groups and time periods.

4. The fourth part of the document discusses the implications of the findings and offers suggestions for further research. It highlights the need for continued monitoring and evaluation of the system to ensure its effectiveness and efficiency.

5. The fifth part of the document provides a summary of the key points and conclusions. It reiterates the importance of accurate record-keeping and the need for ongoing research and improvement in the field.

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4. The fourth part of the document discusses the implications of the findings and offers recommendations for future research. It suggests that further studies should be conducted to explore the underlying causes of the observed trends.

5. The fifth part of the document provides a summary of the key points discussed throughout the report. It reiterates the importance of accurate record-keeping and the need for ongoing monitoring and evaluation of the system.

6. The sixth part of the document includes a list of references and a bibliography. It cites the various sources used in the research and provides a clear path for readers to access the original works.

7. The seventh part of the document contains a glossary of terms and definitions. It clarifies the meaning of the key concepts and terminology used throughout the document to ensure consistency and understanding.

8. The eighth part of the document includes a list of appendices and supplementary materials. These materials provide additional data and information that support the findings and conclusions of the study.

9. The ninth part of the document contains a list of figures and tables. These visual aids help to present the data in a clear and concise manner, making it easier for readers to interpret the results.

10. The tenth part of the document includes a list of footnotes and endnotes. These notes provide additional information and references that are not included in the main text of the document.

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4. The fourth part of the document provides a conclusion and a summary of the key points. It also includes a list of references and a bibliography.

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4. The fourth part of the document discusses the implications of the results and provides recommendations for future research. It also addresses the limitations of the study and suggests ways to improve the methodology.

5. The final part of the document is a conclusion that summarizes the key findings and reiterates the importance of the research. It also includes a list of references and a bibliography.

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2. The second part of the document focuses on the importance of communication and collaboration between different departments and stakeholders. It stresses that effective communication is crucial for ensuring that everyone is on the same page and that information is shared in a timely and accurate manner. This section also discusses the importance of maintaining clear lines of communication and the need for regular meetings and updates.

3. The third part of the document discusses the importance of staying up-to-date on industry trends and regulations. It emphasizes that the business environment is constantly changing, and it is essential to stay informed about the latest developments in the industry. This section also discusses the importance of staying up-to-date on relevant laws and regulations, and the need to adapt to changes in a timely and effective manner.

4. The fourth part of the document discusses the importance of maintaining a strong relationship with customers and clients. It emphasizes that customer satisfaction is a key factor in the success of any business, and it is essential to provide high-quality products and services that meet the needs and expectations of the customer. This section also discusses the importance of maintaining clear communication with customers and the need to respond to their inquiries and concerns in a timely and effective manner.

5. The fifth part of the document discusses the importance of maintaining a strong relationship with suppliers and vendors. It emphasizes that a strong relationship with suppliers and vendors is essential for ensuring the timely and accurate delivery of goods and services. This section also discusses the importance of maintaining clear communication with suppliers and vendors and the need to negotiate favorable terms and conditions.

6. The sixth part of the document discusses the importance of maintaining a strong relationship with the community and the public. It emphasizes that a strong relationship with the community and the public is essential for the long-term success of any business. This section also discusses the importance of maintaining clear communication with the community and the public and the need to engage in social and environmental responsibility.

7. The seventh part of the document discusses the importance of maintaining a strong relationship with the government and regulatory agencies. It emphasizes that a strong relationship with the government and regulatory agencies is essential for ensuring compliance with laws and regulations. This section also discusses the importance of maintaining clear communication with the government and regulatory agencies and the need to stay up-to-date on relevant laws and regulations.

8. The eighth part of the document discusses the importance of maintaining a strong relationship with the media and public relations. It emphasizes that a strong relationship with the media and public relations is essential for ensuring that the business is properly represented in the public eye. This section also discusses the importance of maintaining clear communication with the media and public relations and the need to respond to media inquiries and public relations issues in a timely and effective manner.

9. The ninth part of the document discusses the importance of maintaining a strong relationship with the industry and professional associations. It emphasizes that a strong relationship with the industry and professional associations is essential for staying up-to-date on industry trends and regulations. This section also discusses the importance of maintaining clear communication with the industry and professional associations and the need to participate in industry events and activities.

10. The tenth part of the document discusses the importance of maintaining a strong relationship with the financial community and investors. It emphasizes that a strong relationship with the financial community and investors is essential for ensuring the success of the business. This section also discusses the importance of maintaining clear communication with the financial community and investors and the need to provide accurate and timely financial information.

1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

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4. The fourth part of the document discusses the implications of the findings and offers suggestions for further research. It highlights the need for continued monitoring and evaluation of the system to ensure its effectiveness and efficiency.

5. The fifth part of the document provides a summary of the key points and conclusions. It reiterates the importance of the findings and the need for continued attention to the issues discussed in the document.

6. The sixth part of the document includes a list of references and a list of figures and tables. It provides a comprehensive overview of the sources used in the study and the data presented in the document.

7. The seventh part of the document is a list of appendices. It includes detailed information about the data collection process, the statistical methods used, and other relevant information that supports the findings of the study.

8. The eighth part of the document is a list of footnotes. It provides additional information about the study and the authors, and includes references to other works that are relevant to the study.

9. The ninth part of the document is a list of acknowledgments. It expresses gratitude to the individuals and organizations that provided support and assistance during the course of the study.

10. The tenth part of the document is a list of contact information. It provides details about the authors and the organization, and includes information about how to reach them for further information or inquiries.

1. The first step in the process of creating a new product is to identify a market need. This involves conducting market research to understand the current market landscape, identify gaps, and determine the target audience. The next step is to develop a concept and create a prototype. This stage involves brainstorming ideas, selecting a design, and building a functional model of the product. Once a prototype is created, it is tested to evaluate its performance and gather feedback from potential users. Based on the results, the design is refined and the product is prepared for production. Finally, the product is launched into the market, and ongoing monitoring and evaluation are conducted to ensure its success and make any necessary adjustments.



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3. The third part of the document presents the results of the study, including a comparison of the different methods and techniques used. It discusses the strengths and weaknesses of each method and provides a summary of the findings.

4. The fourth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

5. The fifth part of the document provides a conclusion and a summary of the key findings. It reiterates the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

6. The sixth part of the document provides a list of references and a bibliography. It includes a list of all the sources used in the study and provides a detailed description of each source.

7. The seventh part of the document provides a list of appendices and a bibliography. It includes a list of all the appendices used in the study and provides a detailed description of each appendix.

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4. The fourth part of the document discusses the implications of the findings. It suggests that the results could be used to inform policy decisions and to guide future research in the field.

5. The fifth part of the document concludes the study and provides a final summary of the key points. It reiterates the importance of the research and the need for further investigation in this area.

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5. The fifth part of the document concludes the study and provides a final summary of the key findings. It reiterates the importance of the research and the need for continued efforts to improve the quality of data collection and analysis.

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1. The first step in the process of creating a business plan is to conduct a market analysis. This involves identifying the target market, understanding the needs and preferences of the customers, and analyzing the competitive landscape. A thorough market analysis is essential for developing a realistic business plan and for identifying potential risks and opportunities.

2. Once the market analysis is complete, the next step is to define the business's mission and vision. The mission statement should clearly articulate the company's purpose and its commitment to its customers. The vision statement should describe the long-term goals and aspirations of the business.

3. The third step is to develop a detailed financial plan. This includes projecting the company's revenue, expenses, and cash flow over a period of time. It also involves determining the company's capital requirements and identifying potential sources of financing.

4. The fourth step is to create a marketing and sales strategy. This involves identifying the most effective ways to reach the target market and to convert leads into customers. It also includes developing a sales plan and a budget for marketing activities.

5. The final step is to write the business plan. This document should provide a comprehensive overview of the business, including the market analysis, mission and vision statements, financial plan, and marketing and sales strategy. It should be written in a clear and concise manner, and it should be updated regularly as the business evolves.



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6. The sixth part of the document includes a list of references and a bibliography. It cites the various sources of information used in the study, including academic journals, books, and industry reports.

7. The seventh part of the document contains a list of appendices and supplementary materials. These include detailed data tables, charts, and graphs that provide further insight into the study's findings.

8. The eighth part of the document is a glossary of terms and definitions. It clarifies the meaning of key concepts and terminology used throughout the report to ensure consistency and understanding.

9. The ninth part of the document is a list of acknowledgments. It expresses gratitude to the individuals and organizations that provided support and assistance during the course of the study.

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Table with multiple columns and rows, containing dense, illegible text. The text appears to be a list or index of items, possibly related to a technical or scientific document. The columns are too narrow and the text too small to transcribe accurately.

1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings of the research. The data shows a clear trend in the relationship between the variables being studied.

4. The fourth part of the document discusses the implications of the findings. It highlights the potential applications of the research in various fields and the need for further investigation in this area.

5. The fifth part of the document concludes the study and provides a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the research.

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1. Introduction  
2. Literature Review  
3. Methodology  
4. Results  
5. Discussion  
6. Conclusion





Year	Country	Population (Millions)	Life Expectancy at Birth (Years)	Infant Mortality Rate (per 1,000 live births)	Healthcare Expenditure (USD Billion)	Healthcare Expenditure (USD per Capita)
2010	USA	310	78	10	1150	3713
2010	China	1370	74	16	350	255
2010	India	1200	68	30	20	17
2010	UK	62	81	6	110	1774
2010	France	66	82	5	110	1667
2010	Germany	82	80	7	100	1220
2010	Japan	128	83	5	100	781
2010	Italy	61	81	6	90	1475
2010	Spain	46	82	5	80	1739
2010	South Korea	47	80	6	80	1702
2010	Sweden	9	82	4	70	7778
2010	Norway	4	82	3	60	15000
2010	Denmark	5	81	4	60	12000
2010	Finland	5	80	4	50	10000
2010	Netherlands	16	81	4	50	3125
2010	Canada	34	82	6	50	1471
2010	Australia	22	83	5	40	1818
2010	South Africa	49	52	40	10	204
2010	Brazil	199	72	20	10	50
2010	Mexico	112	74	25	10	90
2010	Russia	143	73	15	10	70
2010	South America	370	75	20	10	27
2010	Europe	730	78	10	10	137
2010	Asia	4300	72	25	10	23
2010	Africa	1000	55	40	10	10
2010	Oceania	35	78	10	10	286
2010	World	7000	72	20	10	143



1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations. The text highlights that proper record-keeping allows for better decision-making and helps in identifying areas for improvement.

2. The second part of the document focuses on the role of leadership in setting a clear vision and direction for the organization. It states that leaders should communicate this vision effectively to all employees, ensuring that everyone understands their role in achieving the organization's goals. The text also mentions that leaders should provide support and resources to their teams, fostering a positive and productive work environment.

3. The third part of the document addresses the need for continuous learning and development. It suggests that organizations should invest in training and development programs for their employees, helping them to acquire new skills and knowledge. The text notes that this not only benefits the individual employees but also contributes to the overall growth and success of the organization.

4. The fourth part of the document discusses the importance of effective communication. It states that clear and concise communication is essential for ensuring that all team members are on the same page. The text emphasizes that leaders should listen to their employees and encourage open communication, which helps in resolving conflicts and improving collaboration.

5. The fifth part of the document focuses on the role of technology in modern organizations. It suggests that organizations should leverage technology to streamline their operations and improve efficiency. The text mentions that investing in the right technology can help organizations stay competitive in a rapidly changing market.

6. The sixth part of the document discusses the importance of financial management. It states that organizations should maintain a healthy financial position by carefully managing their budget and expenses. The text emphasizes that good financial management is essential for ensuring the long-term sustainability and success of the organization.

7. The seventh part of the document addresses the need for risk management. It suggests that organizations should identify potential risks and develop strategies to mitigate them. The text notes that effective risk management helps organizations avoid potential pitfalls and ensures that they are prepared for any challenges that may arise.

8. The eighth part of the document focuses on the role of customer service. It states that providing excellent customer service is essential for building a strong reputation and retaining customers. The text emphasizes that organizations should invest in training for their customer service staff and ensure that they are equipped with the tools and resources needed to provide the best possible service.

9. The ninth part of the document discusses the importance of innovation. It suggests that organizations should encourage a culture of innovation where employees are free to share their ideas and suggestions. The text notes that innovation is a key driver of growth and success in today's competitive market.

10. The tenth part of the document focuses on the role of ethics in business. It states that organizations should adhere to high ethical standards and ensure that their actions are transparent and fair. The text emphasizes that ethical behavior is essential for building trust and maintaining a positive reputation.

1. 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.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the statistical analysis performed.

3. The third part of the document presents the results of the study, including a comparison of the different methods and techniques used. It also discusses the implications of the findings and the potential applications of the research.

4. The fourth part of the document provides a conclusion and a summary of the key findings. It also includes a list of references and a bibliography of the sources used in the study.

5. The fifth part of the document is a list of appendices, which includes additional data, tables, and figures that are not included in the main text of the document.

6. The sixth part of the document is a list of figures, which includes a detailed description of each figure and its location in the document.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text highlights that without reliable records, it becomes difficult to track income, expenses, and assets, which can lead to errors and potential legal consequences.

2. The second part of the document focuses on the role of technology in modern record-keeping. It notes that digital tools and software solutions have significantly improved the efficiency and accuracy of data management. These tools often provide real-time updates, automated backups, and secure storage options, reducing the risk of data loss and making it easier to access information when needed.

3. The third part of the document addresses the challenges associated with data security and privacy. As organizations collect and store vast amounts of sensitive information, they must implement robust security measures to protect against unauthorized access, data breaches, and cyber threats. This includes using encryption, strong passwords, and regular security audits to ensure that all data remains confidential and intact.

4. The fourth part of the document discusses the importance of data backup and recovery strategies. It stresses that having a reliable backup system is crucial for disaster recovery and business continuity. Regular backups ensure that data is preserved in case of hardware failure, natural disasters, or other unforeseen events, allowing organizations to restore their operations quickly and minimize downtime.

5. The fifth part of the document covers the legal and regulatory requirements for record-keeping. It mentions that various industries and jurisdictions have specific laws and regulations governing how data should be stored, managed, and disposed of. Organizations must stay up-to-date with these requirements to avoid penalties and ensure compliance with applicable laws.

6. The sixth part of the document discusses the importance of data governance and quality control. It notes that having clear policies and procedures for data management helps ensure that the information is accurate, consistent, and reliable. This involves defining roles and responsibilities, establishing data quality standards, and implementing processes for monitoring and improving data integrity.

7. The seventh part of the document addresses the issue of data retention and archiving. It explains that organizations need to determine how long they should keep their records and when they should be archived or deleted. Proper retention policies help manage storage costs and ensure that only relevant and necessary data is maintained, while also complying with legal requirements for data preservation.

8. The eighth part of the document discusses the importance of data access and sharing. It notes that while security is a priority, it is also essential to ensure that authorized personnel can access the data they need to perform their jobs. This involves implementing role-based access controls and secure sharing mechanisms to facilitate collaboration and information flow within the organization.

9. The ninth part of the document covers the importance of data backup and recovery strategies. It stresses that having a reliable backup system is crucial for disaster recovery and business continuity. Regular backups ensure that data is preserved in case of hardware failure, natural disasters, or other unforeseen events, allowing organizations to restore their operations quickly and minimize downtime.

10. The tenth part of the document discusses the importance of data governance and quality control. It notes that having clear policies and procedures for data management helps ensure that the information is accurate, consistent, and reliable. This involves defining roles and responsibilities, establishing data quality standards, and implementing processes for monitoring and improving data integrity.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations. The text highlights that proper record-keeping allows for better decision-making and helps in identifying areas for improvement.

2. The second part of the document focuses on the role of leadership in setting a clear vision and direction for the organization. It states that leaders should communicate this vision effectively to all employees, ensuring that everyone understands their role in achieving the organization's goals. The text also mentions that leaders should lead by example and demonstrate the values and behaviors they expect from their team.

3. The third part of the document discusses the importance of fostering a culture of innovation and creativity. It suggests that organizations should encourage employees to think outside the box and propose new ideas. The text notes that a supportive environment is essential for innovation to thrive, and that leaders should provide the necessary resources and encouragement for their employees to explore new possibilities.

4. The fourth part of the document addresses the need for continuous learning and development. It emphasizes that in a rapidly changing world, employees must stay updated with the latest trends and technologies. The text suggests that organizations should invest in training and development programs to help their employees acquire new skills and knowledge. It also mentions that learning should be a continuous process, not just a one-time event.

5. The fifth part of the document discusses the importance of effective communication. It states that clear and open communication is essential for building trust and collaboration within the organization. The text suggests that leaders should listen actively to their employees and encourage them to share their thoughts and concerns. It also mentions that communication should be two-way, allowing for feedback and input from all levels of the organization.

6. The sixth part of the document focuses on the importance of time management. It suggests that employees should prioritize their tasks and focus on the most important ones. The text notes that effective time management helps in reducing stress and increasing productivity. It also mentions that leaders should model good time management practices and encourage their employees to do the same.

7. The seventh part of the document discusses the importance of maintaining a positive attitude. It states that a positive attitude is essential for overcoming challenges and achieving success. The text suggests that employees should focus on their strengths and look for opportunities rather than dwelling on their weaknesses. It also mentions that leaders should create a positive work environment and encourage their employees to maintain a positive outlook.

8. The eighth part of the document addresses the need for flexibility and adaptability. It suggests that organizations should be able to respond quickly to changes in the market and industry. The text notes that flexibility allows organizations to seize opportunities and avoid risks. It also mentions that employees should be adaptable and able to work in different roles and environments.

9. The ninth part of the document discusses the importance of networking and building relationships. It states that a strong network can provide valuable support and resources for an individual or an organization. The text suggests that employees should attend industry events and conferences to meet and connect with other professionals. It also mentions that building relationships should be a long-term process, not just a one-time activity.

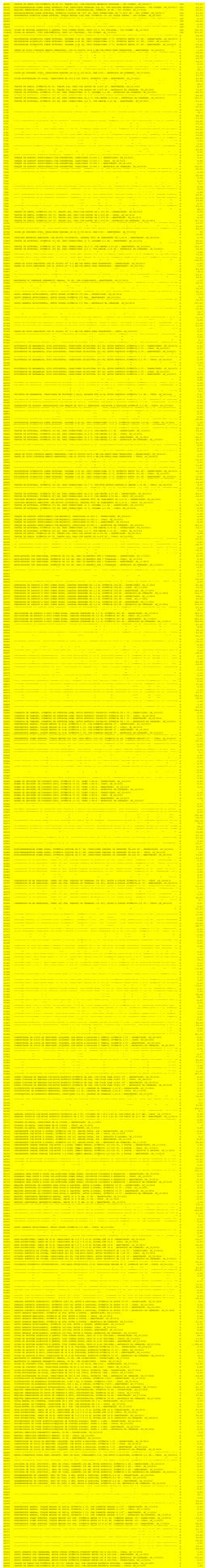
10. The tenth part of the document focuses on the importance of staying motivated. It suggests that employees should set clear goals and track their progress. The text notes that staying motivated helps in maintaining focus and energy. It also mentions that employees should take breaks and practice self-care to avoid burnout. Finally, the text suggests that employees should celebrate their achievements and stay positive about the future.











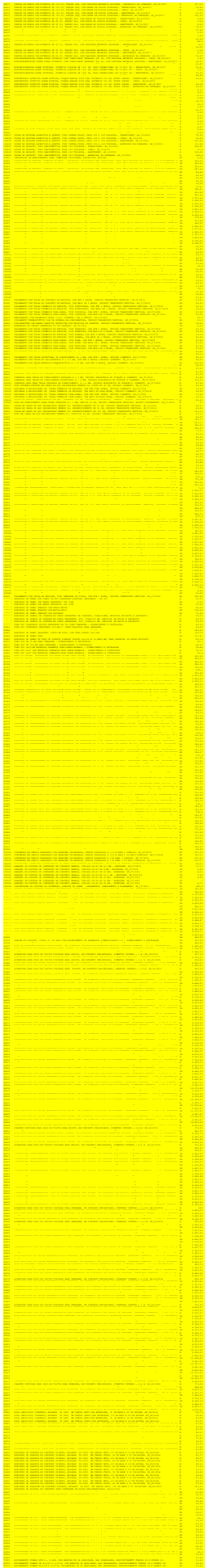


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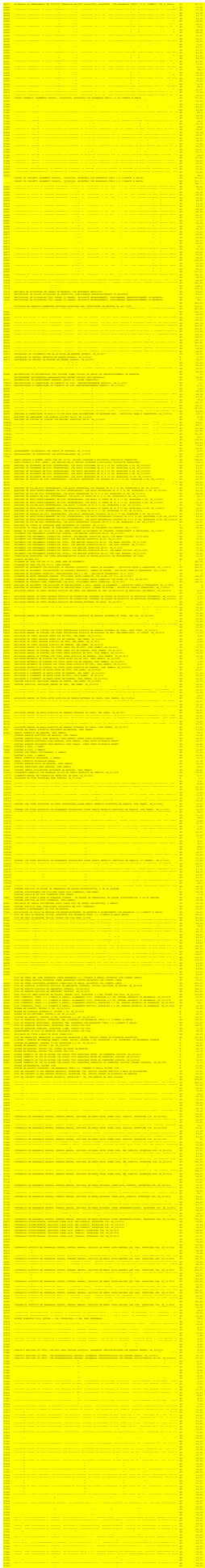


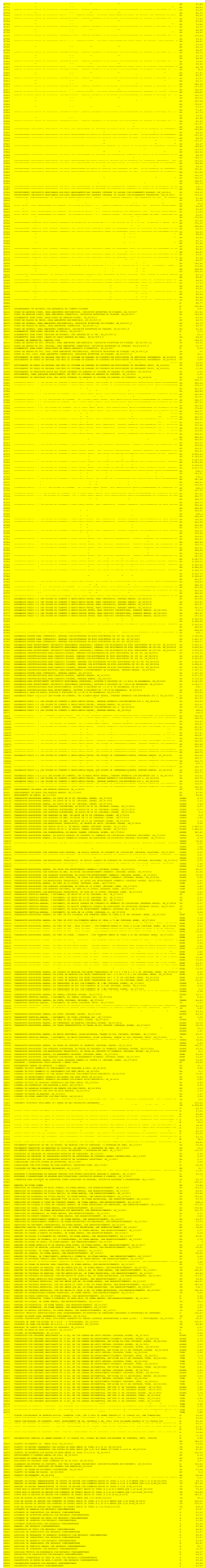
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1. The first part of the document is a list of names and titles, including "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales" and "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales".

2. The second part of the document is a list of names and titles, including "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales" and "The Hon. Mr. Justice G. D. C. O'Connell, Chief Justice of the Supreme Court of the State of New South Wales".



*[The content of this page is extremely faint and illegible, appearing as a vertical column of text on the left side of the page.]*

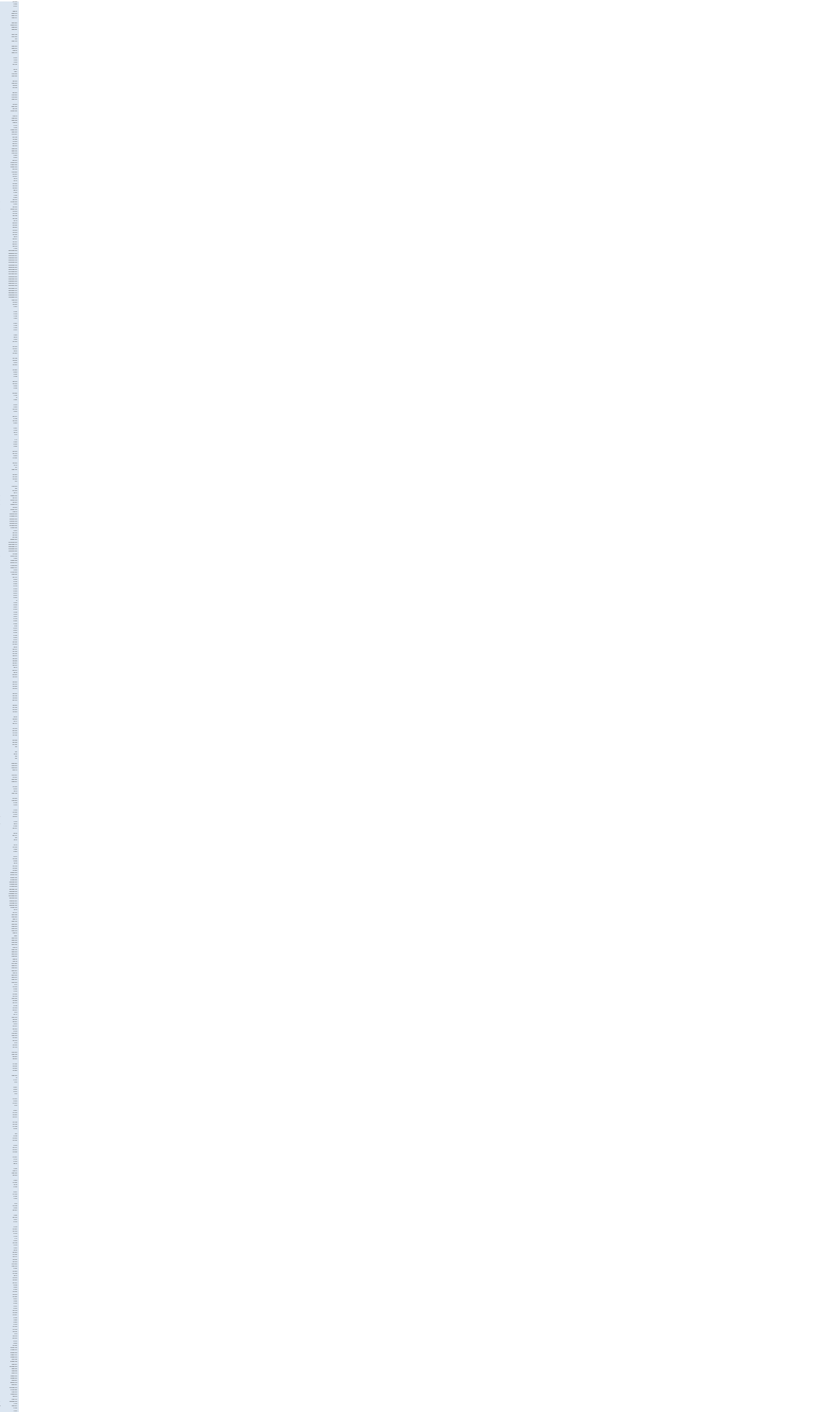


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Region	Country	Year	Value	Unit
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		2012	103.4	1000000000
		2013	103.4	1000000000
		2014	103.4	1000000000
		2015	103.4	1000000000
North America	USA	2010	103.4	1000000000
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		2015	103.4	1000000000
Europe	France	2010	103.4	1000000000
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		2015	103.4	1000000000
Africa	Egypt	2010	103.4	1000000000
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		2015	103.4	1000000000
Asia	India	2010	103.4	1000000000
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Australia	Australia	2010	103.4	1000000000
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Other	Other	2010	103.4	1000000000
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		2012	103.4	1000000000
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		2015	103.4	1000000000

