

**Despacho n.º 385/PRES/ESHTE/2023**

Em cumprimento do disposto no artigo 8.º do conjunto de regras para a *Concessão de Apoios Financeiros à Participação de Docentes da ESHTE em Congressos e Conferências para o Ano de 2023*, aprovado pelo Despacho n.º 86/PRES/ESHTE/2023, de 28 de fevereiro, ouvido o Conselho Técnico-Científico para os efeitos previstos nos artigos 4.º e 5.º daquele Despacho, determino a atribuição à docente Paula Sofia de Carvalho do Carmo Rama da Silva, do valor de 50,00€ para a participação no “9º Congresso Nacional de Práticas Pedagógicas no Ensino Superior”, para a apresentação da comunicação “*Sustainable Development Goals applied to Portuguese Accommodation Units*”, com lugar entre os dias 06 e 07 de julho de 2023, ficando a docente obrigada ao cumprimento dos deveres previstos no artigo 7.º do Despacho.

Escola Superior de Hotelaria e Turismo do Estoril – ESHTE, aos dez dias do mês de outubro de dois mil e vinte e três

O Presidente da ESHTE,

A handwritten signature in blue ink, appearing to be 'Carlos Fernando Santiago Neto Brandão', written over a horizontal line.

(Prof. Doutor Carlos Fernando Santiago Neto Brandão)

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the procedures for the monthly reconciliation process. This involves comparing the company's internal records with the bank statements to ensure that they match. Any discrepancies should be investigated and resolved promptly to avoid any potential issues.

3. The third part of the document describes the process for preparing the monthly financial statements. This includes calculating the total revenue, expenses, and profit for the month. The statements should be prepared in a clear and concise manner, using the appropriate accounting principles and standards.

4. The fourth part of the document discusses the importance of reviewing the financial statements and providing a clear explanation of any unusual items. This is a key part of the management's responsibility to ensure that the financial statements are accurate and reliable.

5. The fifth part of the document outlines the process for archiving the financial records. This involves ensuring that all records are properly stored and protected from loss or damage. The records should be kept for a minimum of seven years, as required by law.