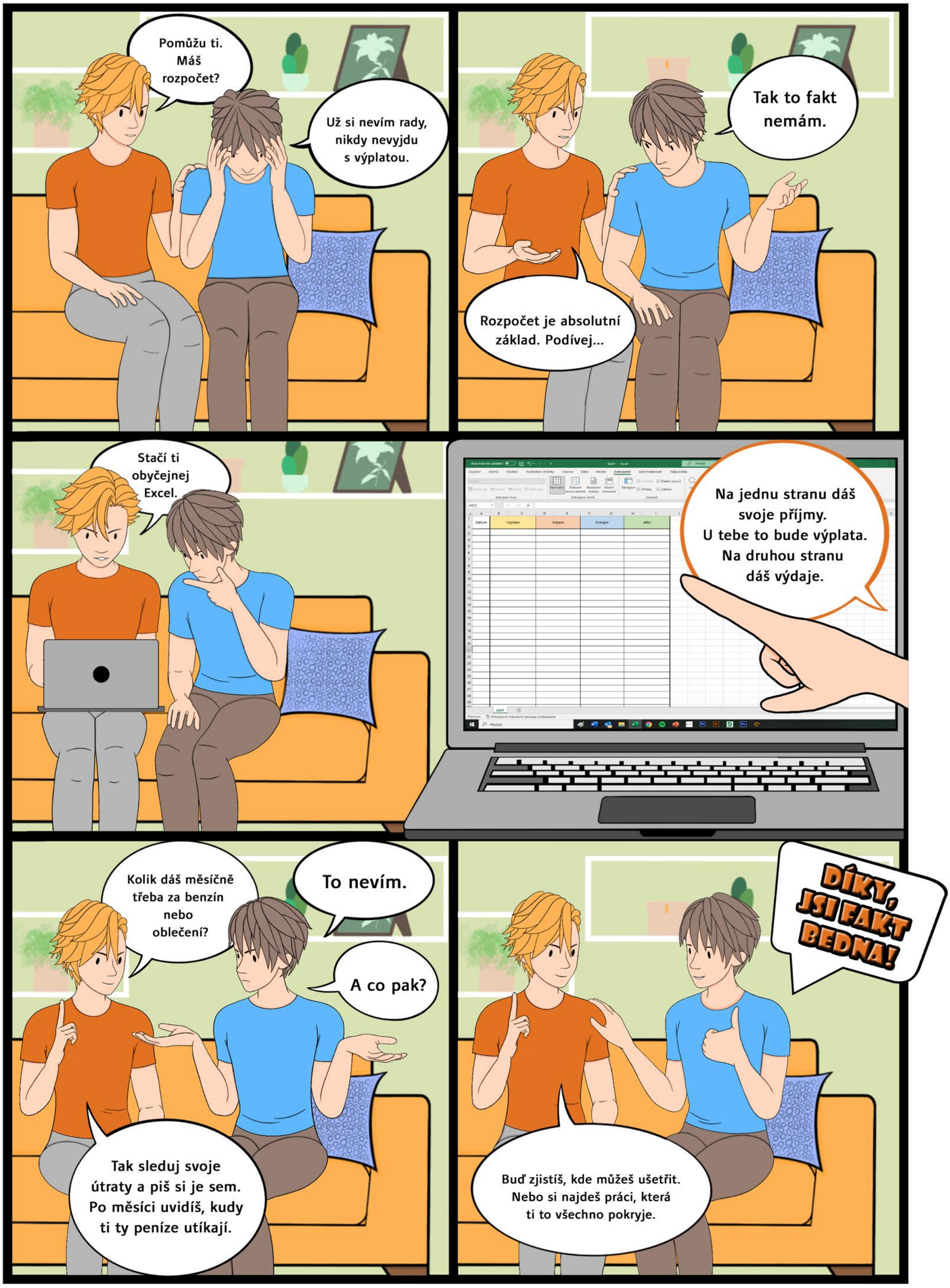Rozpočet je základ