

AUDITORS COURT OF THE STATE OF RIO DE JANEIRO
BOARD OF THE DIRECTOR JOSÉ GOMES GRACIOSA

Vote GC-1 3509/2016

PROCESS: TCE-RJ N° 101.122-7/15

ORIGEM: FUNDO ÚNICO DE PREVIDÊNCIA SOCIAL DO ESTADO RIO DE JANEIRO

SUBJECT: DISBURSEMENT OFFICERS ACCOUNTABILITY

Treats the present process of disbursement officers Accountability of Expenses of the Single Social Security Fund of the State of Rio de Janeiro - For the financial year 2013, concerning the Social Security, provided in Law 6338, of 06/11/2012.

According to art. 3 of Law 6338 of 06/11/2012, the Private regime of social security public servers of the State of Rio de Janeiro-RPPS, is financed Through Segregation in a Financial Plan and a Social Security Plan, according to parts from the following articles:

Art. 5 The Financial Plan will be destined to the holders of positions of the Executive Branch, including the servants of autarchies and public foundations, holders of effective positions of the legislative power, to magistrates, to the ones with career or invested positions in the form of art. 94 of the Republic Constitution, to the holders of a effective position in the Judiciary, to members of the Public Prosecution Ministry, to holders of effective positions in the Public Board of Directors, and the holders of the effective or lifelong position in the Audit Office, and members of the Public Defender's Office, who entered public service until the date of the beginning of the operation of the entity management referred to in art. 34 of Law No. 6,243, of May 21, 2012, as well as their respective pensioners.

Art. 7 The Social Security Plan will be destined to the holders of the Executive Branch, including the servants of municipalities and public foundations, holders of effective legislative power, to the ones with career or invested in the position in the form of art. 94 of the Constitution of the Republic, holders of a position of effective provision of the Judiciary, to members of the Ministry of The Public Prosecutor, to the holders of the effective position of the Public Board of Directors and the holders of the effective or lifelong position of the Accounts, and the members of the Public Defender's Office, as well as their respective pensioners, who enter the public service after the date of commencement of the operation of the entity manager referred to in art. 34 of Law No 6,243 / 2012, as well as their respective Pensioners.

Main Disbursement officers and Managers:

Natural Disbursement officer:

-Gustavo de Oliveira Barbosa -Director-President;

Disbursement officers by the Delegation of Competency:

- Luiz Claudio Fernandes Lourenço Gomes-Director of Administration and Finances
- Antônio Paulo Voguel de Medeiros-Director of Investments
- Luiz Cláudio Fernandes Lourenço Gomes-Director of Investments
- Ciro Mauro de Carvalho Giannini-Director of Investments
- Roberto Moisés dos Santos- Director of Security

Pronouncements and Opinions in the files:

Director President - approved the Internal Audit Report judged for Regularity, with Respect, without prejudice to the Recommendations.

Fiscal Council - the 2013 Balance Sheet, with the outstanding observations in the respective monthly balance sheets for the months of July to December 2013.

Internal Audit - considers, as Regular, the Accountability of the Disbursement Officers for the financial year 2013, without damage to the recommendations contained in the report implemented.

Accounting Sector-emphasizes the Regularity of the documents and receipts that gave origin to the Accounting Registries, the property and Regularity of Accounting Records, The Regularity of Expenditure and Budgetary Revenue Execution, and the inexistence of Illegality or Irregularities, as well as failures that have caused or may cause damage to the Treasury.

All State Audit - according to the procedural analysis performed, and considering the examination accomplished, it was issued a conclusive opinion setting the Regularity of the present Provision of Accounts.

General considerations:

Execution of Revenue and Expenditure:

According to the revenue Budget Execution Statements, and the Budgetary Execution of the Expenditure, contained in pgs. 44-46 as well as Reported by the Internal Auditor of RIOPREVIDÊNCIA, there was no Execution of the Revenue and Expenditure.

As stated in the minutes of the 59th Meeting of the Board of Directors, from 04/09/2013 were included in 2,429 Social Security Plan (two thousand, four hundred and twenty-nine) people, resulting in assigned contributions, which generated Revenue for the Social Security Plan, as recorded in December 2013, in the SIGFIS, in the amount of R \$ 822,189.56 (eight hundred twenty-two thousand, one hundred and eighty nine reais and fifty-six cents) related to the Intra-Budget Revenue of Contributions to the Social Security Plan.

Balance Sheet - Pension Plan:

Actuarial Liabilities:

Registers the actuarial commitments with the Public Servants of the State of

Rio de Janeiro and composed of the Benefits Granted (State commitment with servers that have already started receiving benefits) and benefits to be Granted (mathematical provisions for insured people in the contribution phase).

Actuarial Commitments on 12/31/13 value in R \$ 1.00

Benefits Granted 0,00
 Benefits to be granted 3,208,000,26
 Reservations to amorate (3,766,324.84)
 Total (558,324.58)

In view of the values exposed, the Balance Sheet for the year total assets of R\$ 822,189.56 (eight hundred twenty-two thousand, one hundred and eighty-nine reais and fifty-six centavos) and a Permanent Liabilities of R \$ 558,325.58 (five hundred and fifty-eight thousand, three hundred and twenty-five cents), showing a Shareholders' Equity of the order of R \$ 1,380,514.14 (one million, three hundred and eighty thousand, five hundred and fourteen cents), with the following composition in the following statements:

BALANCE SHEET			
Description	R\$	Description	R\$
Current Assets	822.189,56	Current Liability	0,00
Non-Current Assets	0,00	Non-Current Liability	558.324,58
Total	822.189,56	<u>Net Worth</u>	<u>1.380.514,14</u>
		Total	822.189,56
Financial Assets	0,00	Financial Liability	0,00
Permanent Actives		Permanent Liability	-558.324,58
Balance Sheet			1.380.514,14
Financial Surplus (Financial Assets - Financial Liabilities)			0,00

STATEMENT OF CHANGES IN EQUITY

Quantitative Shareholders Equity	Value
Increased Shareholders Equity	309.264.224,70
Taxes, Fees and Improvement Contributions	0,00
Contributions	822.189,56
Exploration and Sale of Goods, Services and Rights	0,00
Financial Increases	0,00
Transfers and Delegations Received	0,00
Valuation and Earnings with Assets	0,00
Other Increases in Equity	308.442.035,14

DIMINUTIVE SHAREHOLDERS 'EQUITY	307.883.710,56
Personal and Incharge	0,00
Social Security Benefits	0,00
Use of Goods, Services and Consumption of Fixed Capital	0,00
Decreasing Financial Variations	0,00
Transfers and Delegations Granted	0,00
Devaluation and Loss of Assets	0,00
Taxes	0,00
Other Decreasing Equity Variations	307.883.710,56
Results of the income in that Period	1.380.514,14

The Instructional Body, considering that:

- This is the first exercise to use PCASP in accordance with the rules of the MCASP;
- The Social Security Plan was established in the last four months of 2013 with the Publication on DOERJ of the SEPLAG Resolution number 986 of September 3, 2013, which established the start-up of the RJPREV-CD Benefit Plan on April 4, September 2013;
- the examination of this case covered requirements of the Complementary Law N° 63/90 and the deliberation TCE-RJ N° 198/96 and that other pertinent aspects could be addressed in audits or other actions inherent to the inspection that is the responsibility of this Court, suggests:

1 - For the REGULARITY of the accounts giving to DISCHARGE to Disbursement officers and Treasurer, nominated to the pgs. 271v / 272, based on item II of article 20 c/ c Article 22, both of State Complementary Law No 63/90, with the following REMARKS to the accounts and Determinations to the holder of the Autarchy, so that, through its agents competent authorities, adopt measures necessary to comply with them, which shall be verification of future expenditure on computer accounts:

REMARK: Elaboration of the Balance Sheet in disagreement with the provisions of the Brazilian Accounting Standards Applied to the Public Sector - NBC T 16 and the Accounting Applied to the Public Sector - MCASP.

DETERMINATIONS:

- a) Observe in the preparation of the financial statements in the provisions of the Brazilian Accounting Standards Applied to the Public Sector - NBC T 16 and the Accountability Applied to the Public Sector - MCASP, in order to show the correct position of the entity, with a view to compliance with the provisions of article 85 of Law No. 4,320 / 64;
- b) Forward all the registrations of those responsible, according to the model approved by Deliberation TCE-RJ no. 164/92, informing in the field Observations to the presentation of the Declaration of Goods and Income, in compliance with the Deliberation TCE-RJ

No 180/94;

c) Forward the proof of the results presentation established in the evaluations and actuarial opinion, in an annual public hearing, in the Budget, Finance, Financial Supervision and Control of ALERJ, in compliance with the sole paragraph of article 13 of Law 6,338 / 12;

d) Forward the proof of the actuarial balance publication, through the Official press, in compliance with the provisions of article 16 of Law 6,338 / 12;

e) Forward Explanatory Notes containing complementary information that helps the analysis of the Budget Balance Sheet, the Financial Statement, the Statement of Cash Flow, Balance Sheet and Statement of Changes in Equity, as oriented by Part V of the MCASP, in accordance with NBC T 16.6 - items 40 and 41.

The Special Prosecutor's Office, represented by the Prosecutor Sergio Paulo de Abreu Martins Teixeira, manifests itself according to the proposition of the Body Instructive.

THE REPORT

Notwithstanding the facts related to the Management of the Private Social Security Pension Scheme of the State of Rio de Janeiro - APPS were the reason for the Provision of Accounts, of the Government of the State of Rio de Janeiro, 2013, contained in the TCE-RJ case number 105.879-8 / 14, and the object of Determinations in the intuition of adopting corrective measures to the impropriety detected in those Accounts. Such measures, however, do not commit the judgment of the merits of the present accountability of the disbursement officers of the Single Social Security Fund of the State of Rio de Janeiro -RIOPREVIDÊNCIA.

Considering the analysis made in the file by the Technical Corps, evaluated as relevant consideration, and, in view, that are appropriate to the Remarks and proposed determinations, I am in agreement with the suggestions of the Instructional Body and the Masterful Special Prosecutor's Office.

VOTE:

For the REGULARITY OF THE ACCOUNTS, the object of the present accountability of Disbursement officers of the Single Social Security Fund of the State of Rio de Janeiro - RIOPREVIDÊNCIA and DISCHARGE to those responsible, observed REMARKS And the DETERMINATIONS, indicated in the Report of this Vote, sub items of "A" a "and" the compliance of which shall be subject to verification in the Accounts of Disbursement Officers.

GC-1, of 2016.

JOSÉ GOMES GRACIOSA
Counselor-Rapporteur