

Court of Auditors of the State of Rio de Janeiro

Domingos Brazão Counselor's Office

VOTE GC-6
21989/2016

PROCESS TCE-RJ Number 101.080-3/15

SOURCE: FUNDO ÚNICO DE PREVIDÊNCIA SOCIAL DO ESTADO DO

RIO DE JANEIRO

SUBJECT: PRESENTATION OF ACCOUNT EXPENSES

INTERESTED: GUSTAVO DE OLIVEIRA BARBOSA

OBSERVATION: EXERCISE 2013

Treats the present process of the Disbursement Officers of Expenses of the Single Social Security Fund of the State of Rio de Janeiro - RIOPREVIDÊNCIA, referring to the financial plan established in Law No. 6,338, of June 6, November 2012 for the financial year 2013.

The present case was forwarded to the Instructional Body for examination, which concluded suggesting that the Plenary of this Court manifested itself as the following way (pages 1003 - verse / 1004 - verse):

1 - For the REGULARITY of the accounts giving the discharge to the disbursement officers, and Treasurers, nominated to the pgs. 994v / 995, with

basis on item II of article 20 c / c and article 22, both from the Complementary State Law No 63/90, with the following REMARK to the accounts and Determinations to the holder of the Autarchy, so that, through its competent agents, it is adopted measures necessary to comply with them, which will be verified on future Disbursement Officers accountability :

REMARK

1.1 - For the absence of manifestation as to the regularity or not of the resources transferred in the form of decentralization of credit granted, in compliance with the provisions of art. 13 of Decree No 42,436 of 30.04.2010, according to the values shown in the table at fl. 962 of the Report Of Auditors.

DETERMINATIONS:

- a) To present a manifestation as to the regularity or not of the resources transferred as a Title of credit decentralized granted in compliance with the provisions of art. 13 of Decree No 42,436 of 30.04.2010;
- b) Include all the registers of those responsible, in accordance with model approved by Deliberation TCE-RJ No. 164/92, informing in the field Comments on the presentation of the Statement of Goods and Income, in service to the Deliberation TCE-RJ no 180/94;
- c) To compute as an Approved Budget in the Balance on the initial fixed expenditure with the budgetary changes occurred in the period, in accordance with the guidance of Part V of the MCASP, in disobedience to arts. 90 and 91 of Federal Law No. 4,320 / 64;
- d) Forward the "Statement of Cash Flows" in accordance with the establishment in MCASP and NBCTSP 16.6, item 3.e;
- e) Regularize the differences between the accounting records and the respective bank statements balances, in order to be evidenced by the correct position of the patrimony of the autarchy on its financial statements, in compliance with the provisions of article 85 of Law No. 4,320 / 64.
- f) Observe the correct presentation of the account balance "Other Advance Payments to Employees "(1.1.3.1.1.01.04), so that the records relate to pending approvals of advanced payment at the end of the exercise, consigned on the demonstrative of the advanced payment granted, shall be reflected on the respective accounting records, in compliance to the art. 85 of Federal Law No. 4,320 / 64;
- g) Forward copies of the Reports of implementation of DEA's, which should be included in the accountability of the Disburments officers in accordance with paragraph 2 article 15 of the Decree 41.880 / 09;
- h) Forward the proof of the results presentation ascertained in the actuarial appraisals and actuarial opinion, in a public hearing annual meeting of the Committee on Budget, Finances, Financial Supervision and Control of ALERJ, in compliance with the sole paragraph of article 13, No. 6,338 / 12;
- i) Forward the proof of the actuarial balance publication, through the official press, in compliance with the provisions of article 16 of Law No. 6,338 / 12;
- j) Forward explanatory notes containing complementary information that help the analysis of the Budgetary Balance Sheet, the Balance Sheet, demonstration of Cash Flows, the patrimonial Balance Sheet And the demonstration of patrimonial variations, as Section V of the MCASP, in accordance with NBC T 16.6 - items 40 and 41.

The Special Public Prosecutor's Office at this Court of Auditors,
(1006).

THE REPORT

From the foregoing and examined, I manifest according to the Body
With the Special Public Prosecutor's Office at this Court of Accounts, and

V O T E:

For the REGULARITY of the accounts giving discharge to
Disbursement Officers and Treasurers, nominated to the pgs. 994v / 995, based on the
subsection II of article 20 c/c and article 22, both of State Complementary Law nº
63/90, with the following REMARK to the accounts and DETERMINATIONS to the
holder of the Autarchy, so that through its competent agents, it may adopt the necessary
measures, which will be subject to verification in forward installments of accounts
expenses:

REMARK

In the absence of a statement as to whether or not the
application of the resources transferred as titles of granted decentralization credit, In
compliance with the provisions of art. 13 of Decree 42,436 of April 30, 2010, according
to the values shown in the table at fl. 962 of the EGM Report.

DETERMINATIONS

- (a) To present a statement of whether or not the application of the
Resources transferred in the form of decentralization of
compliance with the provisions of art. 13 of Decree 42,436 of April 30, 2010;
- b) Include all the registrations of those responsible, according to the model
approved by Deliberation TCE-RJ no. 164/92, informing in the field Observations of
the presentation of the Statement of Assets and Income, in compliance with
Deliberation TCE-RJ no 180/94
- c) To compute as an Approved Budget in the Balance on the initial fixed expenditure
with the budgetary changes occurred in the period, in accordance with the guidance of
Part V of the MCASP, in disobedience to arts. 90 and 91
of Federal Law No. 4,320 / 64;
- d) Forward the "Statement of Cash Flows", in accordance with what is
established in MCASP and NBCTSP 16.6, item 3.e;
- e) Regularize the differences between the accounting records and the respective bank
statements balances, in order to be evidenced by the correct position of the patrimony of
the autarchy on its financial statements, in compliance with the provisions of article 85
of Law No. 4,320 / 64.
- f) Observe the correct presentation of the account balance "Other
Advance Payments to Employees "(1.1.3.1.1.01.04), so that the relevant records
advances pending approval at the end of the year,

Statement of Advances Granted, are reflected in the accounting records, in compliance with the provisions of art. 85 of the Federal Law 4,320 / 64;

g) Forward copies of the Reports of implementation of DEA's, which should be included in the accountability of the Disburments officers in accordance with paragraph 2 article 15 of the Decree 41.880 / 09;

h) Forward the proof of the results presentation ascertained in the actuarial appraisals and actuarial opinion, in a public hearing annual meeting of the Committee on Budget, Finances, Financial Supervision and Control of ALERJ, in compliance with the sole paragraph of article 13, No. 6,338 / 12;

TCE / RJ

i) Forward the proof of the actuarial balance publication, through the official press, in compliance with the provisions of article 16 of Law No. 6,338 / 12;

j) Forward the explanatory notes containing complementary information that help the analysis of the Budgetary Balance Sheet, the Balance Sheet, demonstration of Cash Flows, the patrimonial Balance Sheet And the demonstration of patrimonial variations, as Section V of the MCASP, in accordance with NBC T 16.6 - items 40 and 41.

GC-6,

DOMINGOS BRAZÃO
Reporting Counselor