

Accounting Court of the State of Rio de Janeiro
Office of Counselor Domingos Brazão

OPINION COUNSELOR'S OFFICE-6

21989/2016

PROCEEDING: TCE-RJ No. 101.080-3/15
FROM: SINGLE SOCIAL SECURITY FUND FOR THE STATE OF
RIO DE JANEIRO
SUBJECT: ACCOUNT RENDERING - DISBURSEMENT APPROVAL
OFFICER
INTERESTED PARTY: GUSTAVO DE OLIVEIRA BARBOSA
NOTE: FISCAL YEAR 2013

This process refers to the **Account Rendering of the Disbursement Approval Officers of the Single Social Security Fund of the State of Rio de Janeiro - RIOPREVIDÊNCIA**, regarding the financial plan established in Law No. 6338 of November 06, 2012, regarding the fiscal year of 2013.

This process was sent to the Instructive Body for review, which concluded by suggesting that the Full Court should make a statement as follows (pgs. 1003 - back/1004 - back):

1 - For the **LEGITIMACY** of the accounts giving DISCHARGE to the Disbursement Approval Officers and Treasurer, named on pgs. 994 v/995, based on item II of article 20 and article 22, both of Complementary State Law No. 63/90, with the following CAVEAT to the accounts and Requirements to the head of the Government Agency, so that, through its competent agents, he may adopt the necessary steps to comply with them, which will be an object of verification during the next account renderings of the Disbursement Approval Officers:

CAVEAT:

1.1 - For the absence of opinion as to the legitimacy of the use of funds transferred as decentralization of the credit granted, in compliance with the provisions of article no. 13 of Decree no. 42436 of April 30, 2010, according to the amounts presented in the table on page 962 of the AGE Report.

REQUIREMENTS:

a) Submit an opinion regarding the legitimacy of the use of funds transferred as decentralization of the credit granted, in compliance with the provisions of article no. 13 of Decree no. 42436 of April 30th, 2010;

b) Include all the registration data of those responsible, in compliance with the model approved by TCE-RJ Resolution No. 164/92, stating in the Notes field regarding the presentation of the Declaration of Goods and Income, pursuant to TCE-RJ Resolution No. 180/94;

c) Calculate, as an Updated Appropriation in the Budgetary Balance, the initial fixed expense with the budgetary changes that incurred during the period, in accordance with the guidelines of Part V of the MCASP (Accounting Manual Applied to the Public Sector), in disagreement with articles 90 and 91 of Federal Law No. 4,320/64;

d) Send the "Statement of Cash Flows", in accordance with that established in MCASP and NBCTSP 16.6, item 3.e;

e) Rectify the differences between the accounts records and the respective balances of the bank statements, to demonstrate the correct net asset position of the Municipality in its financial statements, in compliance with the provisions of article 85 of Law No. 4,320/64.

f) Observe the correct presentation of the balance of the account "Other Advances to Employees" (1.1.3.1.1.01.04), so that the records relating to the advances pending approval at the end

of the fiscal year, embodied in the Statement of Advances Granted, are reflected in the respective accounts records, in compliance with the provisions of article 85 of Federal Law No. 4,320/64;

g) Submit copies of the Investigation Reports regarding the execution of DEA's (Prior Years Expenses), which should be included in the accounting of the disbursement officer, in compliance with the 2nd paragraph, of article 15 of Decree No. 41,880/09;

h) Submit evidence of the presentation of the results assessed in the actuarial appraisals and the actuarial opinion, in an annual public hearing, at the Budget, Finance, Financial Supervision and Control Commission of ALERJ, in compliance with the sole paragraph in article 13 of Law No. 6,338/12;

i) Submit evidence that the actuarial balance has been published, through the official press, in compliance with the provisions of article 16 of Law No. 6,338/12;

j) Send Explanatory Notes containing supplementary information to help in the analysis of the Budgetary Balance, of the Financial and Cash Flows Statements, Balance Sheet and Statement of Changes in Net Assets, as requested in Part V of the MCASP, in accordance with NBC T 16.6 - items 40 and 41.

The Special Public Prosecutor's Office with this Federal Accounting Court has given an opinion in the same sense (page 1006).

THAT IS THE REPORT

Considering the foregoing, which I have examined, I express my agreement with the Instructive Body and the Public Prosecutor's Office together with this Federal Accounting Court, and

V O T E:

For the **LEGITIMACY** of the accounts giving **DISCHARGE** to the Disbursement Approval Officers and Treasurer, named on pgs. 994 v/995, based on item II of article 20 and article 22, both of Complementary State Law No. 63/90, with the following **CAVEAT** to the accounts and **REQUIREMENTS** to the head of the Government Agency, so that, through its competent agents, he may adopt the necessary steps to comply with them, which will be an object of verification in the next account renderings of the disbursement approval officers:

CAVEAT:

For the absence of opinion as to the legitimacy of the use of funds transferred as decentralization of the credit granted, in compliance with the provisions of article no. 13 of Decree no. 42436 of April 30, 2010, according to the amounts presented in the table on page 962 of the AGE Report.

REQUIREMENTS:

a) Submit an opinion regarding the legality of the use of funds transferred as decentralization of the credit granted, in compliance with the provisions of article no. 13 of Decree no. 42436 of April 30th, 2010;

b) Include all the registration data of those responsible, in compliance with the model approved by TCE-RJ Resolution No. 164/92, stating in the Notes field regarding the presentation of the Declaration of Goods and Income, pursuant to TCE-RJ Resolution No. 180/94;

c) Calculate, as an Updated Appropriation in the Budgetary Balance, the initial fixed expense with the budgetary changes that incurred during the period, in accordance with the guidelines of Part V of the MCASP (Accounting Manual Applied to the Public Sector), in disagreement with articles 90 and 91 of Federal Law No. 4,320/64;

d) Send the "Statement of Cash Flows", in accordance with established in MCASP and NBCTSP 16.6, item 3.e;

e) Rectify the differences between the accounts records and the respective balances of the bank statements, to demonstrate the correct net asset position of the Municipality in its financial statements, in compliance with the provisions of article 85 of Law No. 4,320/64.

f) Observe the correct presentation of the balance of the account "Other Advances to Employees" (1.1.3.1.1.01.04), so that the records relating to the advances pending approval at the end of the fiscal year, embodied in the Statement of Advances Granted, are reflected in the respective accounts records, in compliance with the provisions of article 85 of Federal Law No. 4,320/64;

g) Submit copies of the Investigation Reports regarding the execution of DEA's (Prior Years Expenses), which should be included in the accounting of the disbursement officer, in compliance with the 2nd paragraph, of article 15 of Decree No. 41,880/09;

h) Submit evidence of the presentation of the results assessed in the actuarial appraisals and the actuarial opinion, in an annual public hearing, at the Budget, Finance, Financial Supervision and Control Commission of ALERJ, in compliance with the sole paragraph in article 13 of Law No. 6,338/12;

i) Submit evidence that the actuarial balance has been published, through the official press, in compliance with the provisions of article 16 of Law No. 6,338/12;

j) Send Explanatory Notes containing supplementary information to help in the analysis of the Budgetary Balance, of the Financial and Cash Flows Statements, Balance Sheet and Statement of Changes in Net Assets, as requested in Part V of the MCASP, in accordance with NBC T 16.6 - items 40 and 41.

COUNSELOR'S OFFICE-6,

DOMINGOS BRAZÃO
Counselor-Rapporteur