

ASSOCIAÇÃO DOS AUDITORES FISCAIS DA PREFEITURA DE CAMPINAS

Demonstrativos de Gestão Fiscal - Cálculo do LRF

Reajuste Salarial	Valores Nominais – R\$														2018/2019/2020		2,79% - LC 204/2018	
	2,00%	1,25%	3,50%	4,70%	3% e 2,79%	5,98%	8,00%	5,39%	6,68%	7,05%	8,36%	5% + 4,33%	1,09%+1,09%+1,08%	2016	2017	2018	2018	
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018	2018	
Receita Corrente Líquida	1.074.514.085,57	1.250.481.938,03	1.417.374.042,56	1.742.847.823,88	1.921.600.040,98	1.964.918.607,21	2.263.622.646,56	2.598.377.336,09	2.838.159.684,59	3.171.247.467,74	3.501.515.420,34	3.706.454.081,15	3.800.708.337,52	3.855.503.767,72	3.733.037.827,01	3.815.405.819,46	4.057.213.591,11	4.199.327.630,99
Despesas Totais com Pessoal	559.492.818,58	683.070.415,79	695.038.900,21	790.596.024,03	948.379.922,69	980.202.551,66	983.414.710,11	1.206.428.673,71	1.211.046.864,31	1.479.227.899,67	1.593.035.001,90	1.742.549.546,71	1.947.214.584,93	1.939.223.214,49	1.795.178.758,70	1.981.431.800,70	2.010.894.143,23	2.032.176.358,37
Limite Prudencial – 51,30 %	551.225.725,90	641.497.234,21	727.112.883,83	894.080.933,65	985.780.821,02	1.008.003.245,50	1.161.238.417,69	1.332.967.573,41	1.455.975.918,19	1.626.849.950,95	1.796.277.410,63	1.901.410.943,63	1.949.763.377,15	1.977.873.432,84	1.915.048.405,26	1.957.303.185,38	2.081.350.572,24	2.154.255.074,70
Limite Legal – 54 %	580.237.606,21	675.260.246,54	765.381.982,98	941.137.824,90	1.037.664.022,13	1.061.056.047,89	1.222.356.229,14	1.403.123.761,49	1.532.606.229,68	1.712.473.632,58	1.890.818.326,98	2.001.485.203,82	2.052.382.502,26	2.081.972.034,57	2.015.840.426,59	2.060.319.142,51	2.190.895.339,20	2.267.636.920,73
Excesso a Regularizar (*)	-20.744.787,63	7.810.169,25	-70.343.082,77	-150.541.800,87	-89.284.099,44	-80.853.496,23	-238.941.519,03	-196.695.087,78	-321.559.365,37	-233.245.732,91	-297.783.325,08	-258.935.657,11	-105.167.917,33	-142.748.820,08	-220.661.667,89	-78.887.341,81	-180.001.195,97	-235.460.562,36
Percentual – RCLx DTP	52,07%	54,62%	49,04%	45,36%	49,35%	49,89%	43,44%	46,43%	42,67%	46,64%	45,50%	47,01%	51,23%	50,30%	48,09%	51,93%	49,56%	48,39%

Fonte :
 Dados do Portal da Transparência da PMC
 (*) Se NEGATIVO (melhor, folga dentro do limite) ; Se POSITIVO (pior, somente em 2005, excesso do LIMITE)

IMPORTANTE (1)	IMPORTANTE (2)	IMPORTANTE (3)	IMPORTANTE (4)
Posição do 1º quadrimestre de 2016 publicada no DOM de 30/05/2016 – acumulado 12 meses			
Posição do 1º quadrimestre de 2017 publicada no DOM de 30/05/2017 – acumulado 12 meses			
Posição do 1º quadrimestre de 2018 publicada no DOM de 30/05/2018 – acumulado 12 meses			
Posição do 2º quadrimestre de 2018 publicada no DOM de 27/09/2018 – acumulado 12 meses			

Valores Percentuais - Comparativo Exercício posterior com exercício anterior – Tabela acima

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2016	2017	2018	2018
Receita Corrente Líquida – RCL	100,00	16,38%	13,35%	22,96%	10,26%	2,25%	15,20%	14,79%	9,23%	11,74%	10,41%	5,85%	2,54%	1,44%	0,72%	2,21%	6,34%	3,50%
Despesas Totais c/Pessoal-DTP	100,00	22,09%	1,75%	13,75%	19,96%	3,36%	0,33%	13,75%	0,38%	22,14%	7,69%	9,39%	11,75%	-0,41%	3,02%	10,38%	1,49%	1,06%
Limite Prudencial	100,00	16,38%	13,35%	22,96%	10,26%	2,25%	15,20%	14,79%	9,23%	11,74%	10,41%	5,85%	2,54%	1,44%	0,72%	2,21%	6,34%	3,50%
Limite Legal	100,00	16,38%	13,35%	22,96%	10,26%	2,25%	15,20%	14,79%	9,23%	11,74%	10,41%	5,85%	2,54%	1,44%	0,72%	2,21%	6,34%	3,50%
Excesso a Regularizar (*)	100,00	-137,65%	-1000,66%	114,01%	-40,69%	-9,44%	195,52%	-17,68%	63,48%	-27,46%	27,67%	-13,05%	-59,38%	35,73%	-14,78%	-64,25%	128,18%	30,81%
Percentual – RCLx DTP	100,00%	4,91%	-10,23%	-7,49%	8,80%	1,08%	-12,91%	6,87%	-8,10%	9,32%	-2,46%	3,34%	8,97%	-1,83%	2,29%	7,99%	-4,56%	-2,36%

OBS :
 2004 – Base 100 %

Valores em UFIC – Valor Nominal / UFIC do respectivo exercício

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2016	2017	2018	2018
Receita Corrente Líquida	690.606.135,08	759.663.409,29	815.942.687,56	977.974.201,16	1.028.969.232,12	981.477.825,78	1.085.410.043,90	1.174.514.006,28	1.208.241.670,75	1.274.207.436,41	1.332.540.023,72	1.326.528.786,07	1.225.797.696,42	1.157.913.255,76	1.203.972.723,67	1.145.870.744,95	1.196.606.379,73	1.238.520.506,99
Despesas Totais com Pessoal	359.594.330,34	414.962.891,56	400.114.501,30	443.631.683,99	507.833.961,28	489.611.664,17	471.548.650,26	545.327.791,76	515.558.477,78	594.353.865,18	606.246.908,67	623.653.250,32	628.012.186,33	582.401.782,29	578.977.861,93	595.078.175,42	593.079.143,29	599.355.971,91
Limite Prudencial	354.280.947,30	389.707.328,97	418.578.598,72	501.700.765,19	527.861.216,08	503.498.124,62	556.815.352,52	602.525.685,22	619.827.977,09	653.668.414,88	683.593.032,17	680.509.267,25	628.834.218,26	594.009.500,21	617.638.007,24	587.831.692,16	613.859.072,80	635.361.020,08
Limite Legal	372.927.312,94	410.218.241,02	440.609.051,28	528.106.068,62	555.643.385,34	529.998.025,92	586.121.423,71	634.237.563,39	652.450.502,20	688.072.015,66	719.571.612,81	716.325.544,48	661.930.756,07	625.273.158,11	650.145.270,78	618.770.202,27	646.167.445,05	668.801.073,77
Excesso a Regularizar (*)	-13.332.982,60	4.744.650,54	-40.494.549,98	-84.474.384,64	-47.809.424,06	-40.386.361,75	-114.572.773,45	-88.909.771,63	-136.892.024,42	-93.718.150,48	-113.324.704,15	-92.672.294,16	-33.918.569,74	-42.871.375,82	-71.167.408,85	-23.692.026,85	-53.088.301,77	-69.445.101,86
Percentual – RCLx DTP	52,07%	54,62%	49,04%	45,36%	49,35%	49,89%	43,44%	46,43%	42,67%	46,64%	45,50%	47,01%	51,23%	50,30%	48,09%	51,93%	49,56%	48,39%

Os valores estão divididos pela UFIC. CONTUDO, existirá distorção já que são 12 meses, sendo 8 do ano anterior e 4 do exercício no 1º Quadrimestre ; No 2º Quadrimestre, inverte-se a situação

Valores Percentuais - Comparativo Exercício posterior com exercício anterior – Tabela acima em UFIC

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2016	2017	2018	2018
Receita Corrente Líquida	100,00	10,00%	7,41%	19,86%	5,21%	-4,62%	10,59%	8,21%	2,87%	5,46%	4,58%	-0,45%	-7,59%	-5,54%	-9,24%	-4,83%	4,43%	3,50%
Despesas Totais com Pessoal	100,00	15,40%	-3,58%	10,88%	14,47%	-3,59%	-3,69%	15,65%	-5,46%	15,28%	2,00%	2,87%	0,70%	-7,26%	-7,16%	2,78%	-0,34%	1,06%
Limite Prudencial	100,00	10,00%	7,41%	19,86%	5,21%	-4,62%	10,59%	8,21%	2,87%	5,46%	4,58%	-0,45%	-7,59%	-5,54%	-9,24%	-4,83%	4,43%	3,50%
Limite Legal	100,00	10,00%	7,41%	19,86%	5,21%	-4,62%	10,59%	8,21%	2,87%	5,46%	4,58%	-0,45%	-7,59%	-5,54%	-9,24%	-4,83%	4,43%	3,50%
Excesso a Regularizar (*)	100,00	-135,59%	-953,48%	108,61%	-43,40%	-15,53%	183,69%	-22,40%	53,97%	-31,54%	20,92%	-18,22%	-63,40%	26,39%	-23,21%	-66,71%	124,08%	30,81%
Percentual – RCLx DTP	100,00%	4,91%	-10,23%	-7,49%	8,80%	1,08%	-12,91%	6,87%	-8,10%	9,32%	-2,46%	3,34%	8,97%	-1,83%	2,29%	7,99%	-4,56%	-2,36%

Fonte : Página na internet da PREFEITURA DE CAMPINAS – Portal da Transparência - Demonstrativos de Gestão Fiscal - Cálculo do LRF - <http://campinas.sp.gov.br/servico-ao-cidadao/portal-da-transparencia/prestacao-contas.php>