

ANEXO I - TÁBUA DE SERVIÇO IBGE-2009 E HUNTER/ÁLVARO VINDAS

x	IBGE-2009			HUNTER AV i _x	IBGE- 2009 ii q _x	aac D _x	aac N _x	aic N _x
	q _x	D _x	N _x					
0	0.022467	10,000,000.00	167,994,347.70	0.000000	0.022467	10,000,000.00	210,357,215.81	1,958,840.43
1	0.002152	9,222,006.70	157,994,347.70	0.000000	0.002152	9,351,114.79	200,357,215.81	1,958,840.43
2	0.001132	8,681,286.69	148,772,341.01	0.000000	0.001132	8,926,064.25	191,006,101.02	1,958,840.43
3	0.000750	8,180,618.70	140,091,054.32	0.000000	0.000750	8,529,037.34	182,080,036.77	1,958,840.43
4	0.000552	7,711,776.33	131,910,435.61	0.000000	0.000552	8,152,789.80	173,550,999.43	1,958,840.43
5	0.000432	7,271,247.08	124,198,659.28	0.000000	0.000432	7,794,686.94	165,398,209.63	1,958,840.43
6	0.000354	6,856,702.17	116,927,412.20	0.000000	0.000354	7,453,204.12	157,603,522.69	1,958,840.43
7	0.000302	6,466,294.48	110,070,710.04	0.000000	0.000302	7,127,236.40	150,150,318.57	1,958,840.43
8	0.000268	6,098,435.04	103,604,415.55	0.000000	0.000268	6,815,881.67	143,023,082.17	1,958,840.43
9	0.000248	5,751,700.12	97,505,980.51	0.000000	0.000248	6,518,352.31	136,207,200.49	1,958,840.43
10	0.000244	5,424,784.61	91,754,280.39	0.000000	0.000244	6,233,931.83	129,688,848.19	1,958,840.43
11	0.000256	5,116,474.04	86,329,495.79	0.000000	0.000256	5,961,949.32	123,454,916.35	1,958,840.43
12	0.000292	4,825,624.79	81,213,021.75	0.000000	0.000292	5,701,761.02	117,492,967.04	1,958,840.43
13	0.000350	4,551,146.89	76,387,396.96	0.000000	0.000350	5,452,733.45	111,791,206.02	1,958,840.43
14	0.000489	4,292,030.91	71,836,250.07	0.000000	0.000489	5,214,278.34	106,338,472.57	1,958,840.43
15	0.000719	4,047,106.65	67,544,219.16	0.000575	0.000719	4,985,560.31	101,124,194.23	1,958,840.43
16	0.000891	3,815,281.81	63,497,112.51	0.000573	0.000891	4,763,037.73	96,138,633.92	1,913,847.19
17	0.001051	3,596,116.26	59,681,830.70	0.000572	0.001051	4,549,670.04	91,375,596.19	1,871,135.41
18	0.001188	3,388,996.18	56,085,714.44	0.000570	0.001188	4,345,165.35	86,825,926.15	1,830,526.35
19	0.001304	3,193,368.23	52,696,718.26	0.000569	0.001304	4,149,291.92	82,480,760.80	1,791,991.66
20	0.001423	3,008,682.52	49,503,350.03	0.000569	0.001423	3,961,789.48	78,331,468.88	1,755,368.54
21	0.001541	2,834,340.89	46,494,667.51	0.000569	0.001541	3,782,308.94	74,369,679.39	1,720,507.55
22	0.001631	2,669,785.26	43,660,326.61	0.000569	0.001631	3,610,530.16	70,587,370.45	1,687,330.39
23	0.001685	2,514,556.52	40,990,541.35	0.000570	0.001685	3,446,240.82	66,976,840.29	1,655,762.52
24	0.001712	2,368,225.98	38,475,984.83	0.000572	0.001712	3,289,245.98	63,530,599.47	1,625,679.93
25	0.001729	2,230,350.39	36,107,758.85	0.000575	0.001729	3,139,310.53	60,241,353.49	1,596,969.35
26	0.001752	2,100,465.35	33,877,408.46	0.000579	0.001752	2,996,147.65	57,102,042.96	1,569,527.38
27	0.001783	1,978,099.01	31,776,943.12	0.000583	0.001783	2,859,435.66	54,105,895.31	1,543,259.85
28	0.001830	1,862,803.27	29,798,844.10	0.000589	0.001830	2,728,864.69	51,246,459.65	1,518,124.32
29	0.001890	1,754,145.96	27,936,040.83	0.000596	0.001890	2,604,118.00	48,517,594.96	1,493,997.89
30	0.001956	1,651,727.18	26,181,894.88	0.000605	0.001956	2,484,905.86	45,913,476.96	1,470,810.42
31	0.002025	1,555,185.46	24,530,167.69	0.000615	0.002025	2,370,971.80	43,428,571.09	1,448,461.69
32	0.002105	1,464,184.54	22,974,982.24	0.000628	0.002105	2,262,080.39	41,057,599.29	1,426,898.41
33	0.002195	1,378,398.97	21,510,797.69	0.000643	0.002195	2,157,989.27	38,795,518.90	1,406,006.11
34	0.002298	1,297,521.89	20,132,398.72	0.000660	0.002298	2,058,469.22	36,637,529.63	1,385,717.22
35	0.002412	1,221,264.62	18,834,876.84	0.000681	0.002412	1,963,302.06	34,579,060.41	1,365,973.17
36	0.002541	1,149,356.94	17,613,612.22	0.000704	0.002541	1,872,278.61	32,615,758.35	1,346,666.93
37	0.002687	1,081,543.76	16,464,255.28	0.000732	0.002687	1,785,202.54	30,743,479.75	1,327,761.65
38	0.002851	1,017,583.07	15,382,711.52	0.000764	0.002851	1,701,878.39	28,958,277.21	1,309,150.56
39	0.003035	957,246.99	14,365,128.45	0.000801	0.003035	1,622,122.03	27,256,398.82	1,290,769.01
40	0.003235	900,322.69	13,407,881.46	0.000844	0.003235	1,545,759.52	25,634,276.79	1,272,542.12
41	0.003453	846,613.30	12,507,558.78	0.000893	0.003453	1,472,630.21	24,088,517.27	1,254,388.51
42	0.003693	795,933.74	11,660,945.48	0.000949	0.003693	1,402,582.34	22,615,887.06	1,236,243.99
43	0.003957	748,107.77	10,865,011.73	0.001014	0.003957	1,335,467.20	21,213,304.71	1,218,040.61
44	0.004243	702,969.65	10,116,903.96	0.001088	0.004243	1,271,141.63	19,877,837.51	1,199,691.44
45	0.004558	660,365.04	9,413,934.31	0.001174	0.004558	1,209,473.48	18,606,695.89	1,181,131.28
46	0.004894	620,146.57	8,753,569.27	0.001271	0.004894	1,150,330.56	17,397,222.41	1,162,266.20
47	0.005242	582,180.49	8,133,422.70	0.001383	0.005242	1,093,598.91	16,246,891.85	1,143,043.52
48	0.005597	546,347.75	7,551,242.21	0.001511	0.005597	1,039,180.25	15,153,292.95	1,123,374.45
49	0.005967	512,537.82	7,004,894.46	0.001657	0.005967	986,985.43	14,114,112.70	1,103,185.76
50	0.006359	480,641.19	6,492,356.64	0.001823	0.006359	936,919.68	13,127,127.27	1,082,407.40
51	0.006794	450,551.47	6,011,715.46	0.002014	0.006794	888,886.77	12,190,207.59	1,060,975.83
52	0.007289	422,160.70	5,561,163.99	0.002231	0.007289	842,777.36	11,301,320.82	1,038,803.56
53	0.007858	395,361.73	5,139,003.29	0.002479	0.007858	798,477.65	10,458,543.46	1,015,831.23
54	0.008495	370,051.75	4,743,641.55	0.002762	0.008495	755,873.12	9,660,065.80	991,987.56
55	0.009186	346,139.94	4,373,589.81	0.003085	0.009186	714,866.31	8,904,192.69	967,207.38

x	IBGE-2009			HUNTER AV	IBGE-2009 ii	aac	aac	aic
	q _x	D _x	N _x	i _x	q _x	D _x	N _x	N _x
56	0.009918	323,547.48	4,027,449.87	0.003452	0.009918	675,377.70	8,189,326.37	941,428.33
57	0.010686	302,206.28	3,703,902.39	0.003872	0.010686	637,345.57	7,513,948.67	914,605.24
58	0.011487	282,053.64	3,401,696.11	0.004350	0.011487	600,712.68	6,876,603.09	886,677.13
59	0.012329	263,031.91	3,119,642.47	0.004895	0.012329	565,429.68	6,275,890.42	857,607.12
60	0.013238	245,083.91	2,856,610.56	0.005516	0.013238	531,443.40	5,710,460.74	827,360.55
61	0.014226	228,150.42	2,611,526.65	0.006223	0.014226	498,692.28	5,179,017.35	795,914.62
62	0.015288	212,174.32	2,383,376.23	0.007029	0.015288	467,115.47	4,680,325.07	763,261.39
63	0.016431	197,104.40	2,171,201.91	0.007947	0.016431	436,660.94	4,213,209.59	729,401.67
64	0.017669	182,892.26	1,974,097.50	0.008993	0.017669	407,280.00	3,776,548.65	694,356.17
65	0.018981	169,491.29	1,791,205.24	0.010193	0.018981	378,924.98	3,369,268.66	658,162.21
66	0.020413	156,862.40	1,621,713.95	0.011542	0.020413	351,559.59	2,990,343.67	620,848.94
67	0.022051	144,962.64	1,464,851.55	0.013087	0.022051	325,147.09	2,638,784.09	582,561.50
68	0.023947	133,741.61	1,319,888.91	0.014847	0.023947	299,622.63	2,313,637.00	543,380.99
69	0.026083	123,149.94	1,186,147.31	0.016852	0.026083	274,926.08	2,014,014.37	503,443.52
70	0.028396	113,148.83	1,062,997.37	0.019135	0.028396	251,021.80	1,739,088.29	462,916.70
71	0.030852	103,713.11	949,848.54	0.021734	0.030852	227,906.53	1,488,066.49	422,005.29
72	0.033496	94,823.93	846,135.43	0.024695	0.033496	205,592.99	1,260,159.96	380,950.78
73	0.036335	86,460.11	751,311.50	0.028066	0.036335	184,090.18	1,054,566.97	340,026.54
74	0.039382	78,602.46	664,851.39	0.031904	0.039382	163,414.43	870,476.79	299,547.41
75	0.042648	71,232.93	586,248.93	0.036275	0.042648	143,587.12	707,062.36	259,865.38
76	0.046159	64,334.93	515,016.00	0.041252	0.046159	124,635.21	563,475.24	221,368.11
77	0.049961	57,891.76	450,681.08	0.046919	0.049961	106,588.52	438,840.04	184,479.56
78	0.054091	51,886.27	392,789.31	0.055371	0.054091	89,479.03	332,251.52	149,655.94
79	0.058572	46,301.59	340,903.04	0.060718	0.058572	73,057.03	242,772.48	116,172.88
80	0.061807	41,122.27	294,601.44	0.069084	0.061807	57,963.69	169,715.46	87,070.89
81	0.065230	36,396.82	253,479.18	0.078608	0.065230	44,011.99	111,751.77	61,574.80
82	0.068864	32,096.85	217,082.36	0.089453	0.068864	31,191.10	67,739.78	40,220.11
83	0.072736	28,194.84	184,985.50	0.101800	0.072736	19,490.30	36,548.68	23,544.93
84	0.076876	24,664.20	156,790.67	0.115859	0.076876	8,899.36	17,058.38	12,078.58
85	0.081319	21,479.36	132,126.47	0.131865	0.081319	4,256.58	8,159.02	6,325.13
86	0.086107	18,615.74	110,647.11	0.150090	0.086107	2,035.93	3,902.44	3,305.76
87	0.091289	16,049.81	92,031.37	0.170840	0.091289	973.79	1,866.51	1,723.92
88	0.096924	13,759.10	75,981.56	0.194465	0.096924	465.77	892.73	896.79
89	0.103083	11,722.19	62,222.46	0.221363	0.103083	222.78	426.96	465.20
90	0.109851	9,918.71	50,500.27	0.251988	0.109851	106.55	204.18	240.54
91	0.117334	8,329.36	40,581.57	0.287636	0.117334	50.97	97.63	123.90
92	0.125661	6,935.89	32,252.20	0.327420	0.125661	24.38	46.66	63.37
93	0.134995	5,721.05	25,316.32	0.372719	0.134995	11.66	22.29	32.14
94	0.145540	4,668.62	19,595.26	0.424296	0.145540	5.58	10.63	16.10
95	0.157558	3,763.35	14,926.64	0.483022	0.157558	2.67	5.05	7.89
96	0.171393	2,990.95	11,163.29	0.549889	0.171393	1.28	2.38	3.71
97	0.187497	2,338.04	8,172.34	0.626024	0.187497	0.61	1.11	1.59
98	0.206477	1,792.13	5,834.30	0.712712	0.206477	0.29	0.50	0.53
99	0.229169	1,341.60	4,042.17	0.811416	0.229169	0.14	0.21	-
100	0.256743	975.61	2,700.56	0.913801	0.256743	0.07	0.07	-
101	0.290872	684.09	1,724.95	1.016186	0.290872	-	-	-
102	0.333997	457.65	1,040.87	1.118571	0.333997	-	-	-
103	0.389724	287.54	583.22	1.220956	0.389724	-	-	-
104	0.463308	165.55	295.68	1.323341	0.463308	-	-	-
105	0.561763	83.82	130.13	1.425726	0.561763	-	-	-
106	0.691079	34.65	46.31	1.528111	0.691079	-	-	-
107	0.842001	10.10	11.66	1.630496	0.842001	-	-	-
108	0.961389	1.51	1.56	1.732881	0.961389	-	-	-
109	0.998123	0.05	0.05	1.835266	0.998123	-	-	-
110	0.999996	0.00	0.00	1.937651	0.999996	-	-	-

ANEXO II - CUSTOS ATUARIAIS MENSAIS

FUNDO DE PREVIDÊNCIA SOCIAL DO MUNICÍPIO - FPSM

Plano de Benefícios Definidos

Salários, Valores Atuais e Custos Atuariais em: Dezembro/11 Base de dados: Dezembro/11

Discriminação	Freqüência	Valor Médio Mensal em R\$	
Folha Salarial	326	1,149.23	
Ativos	261	1,185.03	
Aposentados	42	1,104.13	
Pensionistas	23	825.35	
Benefícios	Custo Médio Mensal em R\$	Custo Atuarial (%)	
Aposentadorias	48,050.02	15.52	
Pensões	14,867.16	4.80	
Auxílio Doença	3,683.91	1.19	
Salário Maternidade	1,207.33	0.39	
Salário Família	1,516.91	0.49	
Auxílio Reclusão	30.96	0.01	
Despesas Administrativas	4,643.59	1.50	
Total	73,999.88	23.90	
Reserva Matemática	27,987,988.99		
RMBAC	19,239,860.84		
RMBC	8,748,128.15		
Patrimônio Líquido do Fundo	5,012,382.09		
Reservas a Amortizar	22,975,606.90		
Custeio	Custos (R\$)	(%)	
Normal	73,999.88	23.90	
Especial	96,586.63	31.20	
Total	170,586.51	55.10	

(*) Custos Atuariais (%) Sobre o Total dos Salários de Contribuição

ANEXO III - RESERVAS MATEMÁTICAS

FUNDO DE PREVIDÊNCIA SOCIAL DO MUNICÍPIO - FPSM

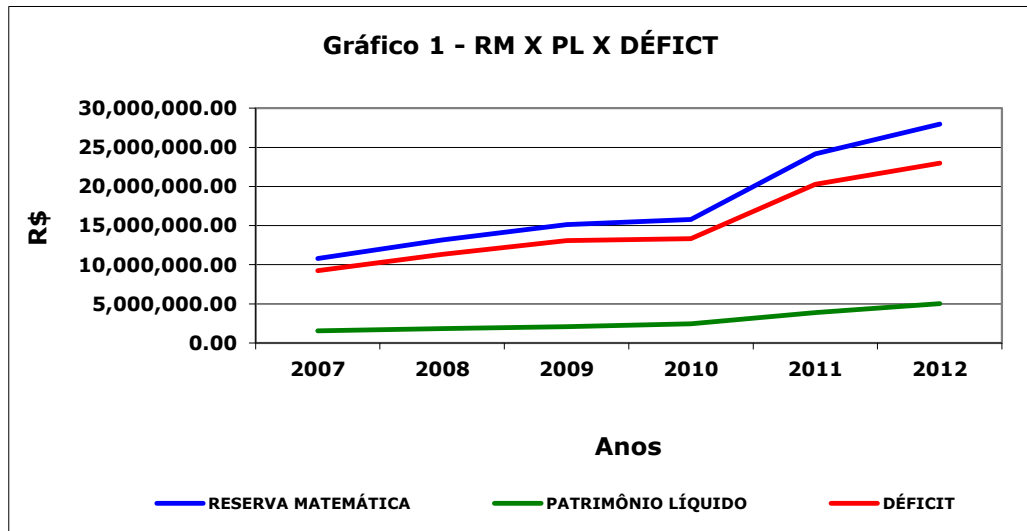
Plano de Benefícios Definidos

Reservas Matemáticas em: Dezembro/11

Base de dados: Dezembro/11

Operação	Plano de Contas		R\$
C	2.2.2.5.0.00.00	PROVISÕES MATEMÁTICAS PREVIDENCIÁRIAS	4,772,263.86
C	2.2.2.5.4.00.00	PLANO FINANCEIRO	-
C	2.2.2.5.4.01.00	Provisões para Benefícios Concedidos	-
C	2.2.2.5.4.01.01	Aposentadorias/Pensões/Outros Benefícios do Plano	-
D	2.2.2.5.4.01.02	Contribuições do Ente	-
D	2.2.2.5.4.01.03	Contribuições do Inativo	-
D	2.2.2.5.4.01.04	Contribuições do Pensionista	-
D	2.2.2.5.4.01.05	Compensação Previdenciária	-
D	2.2.2.5.4.01.06	Parcelamento de Débitos Previdenciários	-
D	2.2.2.5.4.01.07	Cobertura de Insuficiência Financeira	-
C	2.2.2.5.4.02.00	Provisões para Benefícios a Conceder	-
C	2.2.2.5.4.02.01	Aposentadorias/Pensões/Outros Benefícios do Plano	-
D	2.2.2.5.4.02.02	Contribuições do Ente	-
D	2.2.2.5.4.02.03	Contribuições do Ativo	-
D	2.2.2.5.4.02.04	Compensação Previdenciária	-
D	2.2.2.5.4.02.05	Parcelamento de Débitos Previdenciários	-
D	2.2.2.5.4.02.06	Cobertura de Insuficiência Financeira	-
C	2.2.2.5.5.00.00	PLANO PREVIDENCIÁRIO	4,772,263.86
C	2.2.2.5.5.01.00	Provisões para Benefícios Concedidos	7,911,582.04
C	2.2.2.5.5.01.01	Aposentadorias/Pensões/Outros Benefícios do Plano	8,755,409.88
D	2.2.2.5.5.01.02	Contribuições do Ente	(3,930.30)
D	2.2.2.5.5.01.03	Contribuições do Inativo	(3,351.43)
D	2.2.2.5.5.01.04	Contribuições do Pensionista	-
D	2.2.2.5.5.01.05	Compensação Previdenciária	(836,546.11)
D	2.2.2.5.5.01.06	Parcelamento de Débitos Previdenciários	-
C	2.2.2.5.5.02.00	Provisões para Benefícios a Conceder	16,449,228.22
C	2.2.2.5.5.02.01	Aposentadorias/Pensões/Outros Benefícios do Plano	26,694,044.10
D	2.2.2.5.5.02.02	Contribuições do Ente	(4,023,387.62)
D	2.2.2.5.5.02.03	Contribuições do Ativo	(3,430,795.64)
D	2.2.2.5.5.02.04	Compensação Previdenciária	(2,550,514.39)
D	2.2.2.5.5.02.05	Parcelamento de Débitos Previdenciários	(240,118.23)
D	2.2.2.5.5.03.00	Plano de Amortização	(19,588,546.40)
D	2.2.2.5.5.03.01	Outros Créditos	(19,588,546.40)
C	2.2.2.5.9.00.00	PROVISÕES ATUARIAIS PARA AJUSTES DO PLANO	-
C	2.2.2.5.9.01.00	Ajuste de Resultado Atuarial Superavitário	-

ANEXO IV - EVOLUÇÃO DOS ÍNDICES DE COBERTURA



	2010	2011	2012
Nº de Ativos	287	272	261
Nº de Inativos	51	57	65
Alíquota Praticada	36.32%	11.00%	41.40%
Alíquota Sugerida	44.60%	51.60%	55.10%
Rendimento Atingido	12.64%	10.70%	14.04%
Meta Atuarial (IPCA+6%)	10.57%	12.26%	12.89%
Meta Atuarial (INPC+6%)	10.36%	12.85%	12.44%

EXERCÍCIO	SALDO	RESERVA	DÉFICIT	ICRM (%)
2007	1,539,501.70	10,789,198.36	9,249,696.66	14.27
2008	1,834,642.69	13,171,181.00	11,336,538.31	13.93
2009	2,070,261.96	15,141,415.83	13,071,153.87	13.67
2010	2,457,496.62	15,796,121.96	13,338,625.34	15.56
2011	3,894,903.21	24,167,520.62	20,272,617.41	16.12
2012	5,012,382.09	27,987,988.99	22,975,606.90	17.91

ANEXO V - PROJEÇÕES ATUARIAIS (51.52%)

Ano	Ativos	Apos.	Pens.	Inativos	Custeio	Benefícios	Aplicação	Saldo
					R\$	R\$	R\$	R\$
2011	261	42	23	65	1,898,932.98	929,764.12	553,620.90	4,772,263.86
2012	261	58	23	81	2,245,976.83	1,188,944.14	555,752.13	6,385,048.69
2013	261	59	23	82	2,500,437.07	1,207,711.37	571,102.92	8,248,877.30
2014	261	61	24	85	2,477,389.19	1,250,954.53	574,932.64	10,050,244.61
2015	261	66	24	90	2,476,856.83	1,361,390.56	603,014.68	11,768,725.55
2016	261	70	25	95	2,481,845.34	1,482,674.65	706,123.53	13,474,019.77
2017	261	73	25	98	2,470,263.55	1,541,459.85	808,441.19	15,211,264.66
2018	261	78	25	103	2,464,399.58	1,612,316.97	912,675.88	16,976,023.15
2019	261	84	26	110	2,481,058.02	1,751,525.90	1,018,561.39	18,724,116.66
2020	261	87	26	113	2,475,960.89	1,811,745.95	1,123,447.00	20,511,778.60
2021	261	91	27	118	2,482,965.22	1,906,074.93	1,230,706.72	22,319,375.61
2022	261	103	28	131	2,517,563.52	2,158,328.83	1,339,162.54	24,017,772.84
2023	261	110	28	138	2,514,305.66	2,287,207.67	1,441,066.37	25,685,937.20
2024	261	118	29	147	2,519,113.11	2,449,315.27	1,541,156.23	27,296,891.27
2025	261	124	30	154	2,512,694.38	2,574,518.14	1,637,813.48	28,872,880.98
2026	261	128	30	158	2,494,482.72	2,656,349.30	1,732,372.86	30,443,387.25
2027	261	134	31	165	2,512,687.03	2,774,865.22	1,826,603.24	32,007,812.30
2028	261	144	32	176	2,524,716.89	2,982,179.97	1,920,468.74	33,470,817.95
2029	261	153	32	185	2,536,043.40	3,198,385.12	2,008,249.08	34,816,725.32
2030	261	152	33	185	2,499,192.18	3,209,114.69	2,089,003.52	36,195,806.32
2031	261	158	34	192	2,487,948.16	3,336,585.80	2,171,748.38	37,518,917.06
2032	261	166	35	201	2,487,183.17	3,522,882.81	2,251,135.02	38,734,352.44
2033	261	168	35	203	2,490,426.66	3,556,280.16	2,324,061.15	39,992,560.08
2034	261	180	36	216	2,541,120.33	3,821,009.54	2,399,553.60	41,112,224.48
2035	261	182	37	219	2,552,237.97	3,882,124.28	2,466,733.47	42,249,071.64
2036	261	181	38	219	2,554,390.39	3,892,853.85	2,534,944.30	43,445,552.48
2037	261	190	38	228	2,550,602.99	4,072,096.91	2,606,733.15	44,530,791.71
2038	261	191	39	230	2,521,086.83	4,122,502.99	2,671,847.50	45,601,223.05
2039	261	190	40	230	2,484,834.19	4,133,232.56	2,736,073.38	46,688,898.06
2040	261	189	40	229	2,444,762.99	4,115,261.98	2,801,333.88	47,819,732.95
2041	261	192	41	233	2,418,533.37	4,180,766.36	2,869,183.98	48,926,683.93
2042	261	194	42	236	2,116,317.68	4,241,526.04	2,935,601.04	49,737,076.60
2043	261	197	42	239	2,149,633.80	4,325,529.20	2,984,224.60	50,545,405.79
2044	261	199	43	242	2,138,693.00	4,406,306.59	3,032,724.35	51,310,516.56
2045	261	201	44	245	2,128,693.79	4,504,492.04	3,078,630.99	52,013,349.30
2046	261	203	44	247	2,112,413.92	4,564,217.97	3,120,800.96	52,682,346.21
2047	261	206	45	251	2,103,238.51	4,696,640.29	3,160,940.77	53,249,885.19
2048	261	207	46	253	2,085,797.46	4,769,824.71	3,194,993.11	53,760,851.05

Ano	Ativos	Apos.	Pens.	Inativos	Custeio	Benefícios	Aplicação	Saldo
					R\$	R\$	R\$	R\$
2049	261	209	46	255	2114700.22	4,833,674.19	3,225,651.06	54,267,528.14
2050	261	212	47	259	2151621.115	4,974,552.54	3,256,051.69	54,700,648.41
2051	261	213	47	260	2176694.516	4,993,759.30	3,282,038.90	55,165,622.52
2052	261	215	48	263	2155419.612	5,051,379.60	3,309,937.35	55,579,599.88
2053	261	217	49	266	2133320.978	5,108,999.90	3,334,775.99	55,938,696.95
2054	261	218	49	267	2107714.269	5,128,206.67	3,356,321.82	56,274,526.37
2055	261	220	50	270	2084366.179	5,185,826.97	3,376,471.58	56,549,537.16
2056	261	222	50	272	2059248.02	5,224,240.50	3,392,972.23	56,777,516.91
2057	261	223	51	274	2033709.062	5,262,654.04	3,406,651.01	56,955,222.95
2058	261	225	51	276	2007754.17	5,301,067.57	3,417,313.38	57,079,222.93
2059	261	226	52	278	1981388.277	5,339,481.10	3,424,753.38	57,145,883.48
2060	261	227	52	279	1954424.317	5,358,687.87	3,428,753.01	57,170,372.94
2061	261	229	53	282	1,927,443.56	5,416,308.17	3,430,222.38	57,111,730.71
2062	261	230	53	283	1,954,422.18	5,435,514.93	3,426,703.84	57,057,341.79
2063	261	231	54	285	1,981,778.49	5,473,928.47	3,423,440.51	56,988,632.32
2064	261	232	54	286	2,009,517.79	5,493,135.23	3,419,317.94	56,924,332.82
2065	261	234	55	289	2,037,645.44	5,550,755.53	3,415,459.97	56,826,682.69
2066	261	235	55	290	2,066,166.88	5,569,962.30	3,409,600.96	56,732,488.23
2067	261	236	56	292	2,095,087.62	5,608,375.83	3,403,949.29	56,623,149.31
2068	261	237	56	293	2,124,413.25	5,627,582.60	3,397,388.96	56,517,368.92
2069	261	238	56	294	2,154,149.43	5,646,789.37	3,391,042.14	56,415,771.12
2070	261	239	57	296	2,184,301.93	5,685,202.90	3,384,946.27	56,299,816.41
2071	261	240	57	297	2,214,876.56	5,704,409.67	3,377,988.98	56,188,272.29
2072	261	240	58	298	2,245,879.23	5,723,616.43	3,371,296.34	56,081,831.43
2073	261	241	58	299	2,277,315.94	5,742,823.20	3,364,909.89	55,981,234.05
2074	261	242	58	300	2,309,192.77	5,762,029.97	3,358,874.04	55,887,270.90
2075	261	243	59	302	2,341,515.87	5,800,443.50	3,353,236.25	55,781,579.52
2076	261	244	59	303	2,374,291.49	5,819,650.27	3,346,894.77	55,683,115.52
2077	261	244	59	303	2,407,525.97	5,819,650.27	3,340,986.93	55,611,978.16
2078	261	245	59	304	2,441,225.74	5,838,857.03	3,336,718.69	55,551,065.56
2079	261	246	60	306	2,475,397.30	5,877,270.57	3,333,063.93	55,482,256.23
2080	261	246	60	306	2,510,047.27	5,877,270.57	3,328,935.37	55,443,968.30
2081	261	247	60	307	2,545,182.33	5,896,477.33	3,326,638.10	55,419,311.40
2082	261	247	61	308	2,580,809.29	5,915,684.10	3,325,158.68	55,409,595.27
2083	261	248	61	309	2,616,935.02	5,934,890.86	3,324,575.72	55,416,215.14
2084	261	249	61	310	2,653,566.51	5,954,097.63	3,324,972.91	55,440,656.93
2085	261	249	61	310	2,690,710.84	5,954,097.63	3,326,439.42	55,503,709.55
2086	261	250	62	312	2,728,375.20	5,992,511.16	3,330,222.57	55,569,796.16

ANEXO VI

CORONEL BICACO/RS

RELATÓRIO RESUMIDO DA EXECUÇÃO ORÇAMENTÁRIA
 DEMONSTRATIVO DA PROJEÇÃO ATUARIAL DO REGIME PRÓPRIO DE
 PREVIDÊNCIA DOS SERVIDORES
 ORÇAMENTO DA SEGURIDADE SOCIAL
(2011 – 2085)

RREO - ANEXO XIII (LRF, art. 53, §1º, inciso II)

EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a-b)	SALDO FINANCEIRO DO EXERCÍCIO (d)=(“d” Exercício Anterior)+(c)
2011	2,452,553.88	929,764.12	1,522,789.76	4,772,263.86
2012	2,801,728.97	1,188,944.14	1,612,784.83	6,385,048.69
2013	3,071,539.99	1,207,711.37	1,863,828.61	8,248,877.30
2014	3,052,321.83	1,250,954.53	1,801,367.30	10,050,244.61
2015	3,079,871.50	1,361,390.56	1,718,480.95	11,768,725.55
2016	3,187,968.87	1,482,674.65	1,705,294.22	13,474,019.77
2017	3,278,704.74	1,541,459.85	1,737,244.89	15,211,264.66
2018	3,377,075.46	1,612,316.97	1,764,758.49	16,976,023.15
2019	3,499,619.40	1,751,525.90	1,748,093.51	18,724,116.66
2020	3,599,407.89	1,811,745.95	1,787,661.94	20,511,778.60
2021	3,713,671.94	1,906,074.93	1,807,597.01	22,319,375.61
2022	3,856,726.06	2,158,328.83	1,698,397.23	24,017,772.84
2023	3,955,372.03	2,287,207.67	1,668,164.36	25,685,937.20
2024	4,060,269.34	2,449,315.27	1,610,954.07	27,296,891.27
2025	4,150,507.85	2,574,518.14	1,575,989.71	28,872,880.98
2026	4,226,855.58	2,656,349.30	1,570,506.28	30,443,387.25
2027	4,339,290.26	2,774,865.22	1,564,425.04	32,007,812.30
2028	4,445,185.63	2,982,179.97	1,463,005.66	33,470,817.95
2029	4,544,292.48	3,198,385.12	1,345,907.36	34,816,725.32
2030	4,588,195.70	3,209,114.69	1,379,081.01	36,195,806.32
2031	4,659,696.54	3,336,585.80	1,323,110.73	37,518,917.06
2032	4,738,318.19	3,522,882.81	1,215,435.38	38,734,352.44
2033	4,814,487.81	3,556,280.16	1,258,207.65	39,992,560.08
2034	4,940,673.94	3,821,009.54	1,119,664.40	41,112,224.48
2035	5,018,971.44	3,882,124.28	1,136,847.16	42,249,071.64
2036	5,089,334.69	3,892,853.85	1,196,480.84	43,445,552.48
2037	5,157,336.14	4,072,096.91	1,085,239.23	44,530,791.71
2038	5,192,934.33	4,122,502.99	1,070,431.34	45,601,223.05
2039	5,220,907.57	4,133,232.56	1,087,675.01	46,688,898.06
2040	5,246,096.87	4,115,261.98	1,130,834.89	47,819,732.95
2041	5,287,717.34	4,180,766.36	1,106,950.98	48,926,683.93
2042	5,051,918.71	4,241,526.04	810,392.67	49,737,076.60
2043	5,133,858.39	4,325,529.20	808,329.19	50,545,405.79
2044	5,171,417.35	4,406,306.59	765,110.76	51,310,516.56
2045	5,207,324.78	4,504,492.04	702,832.74	52,013,349.30
2046	5,233,214.88	4,564,217.97	668,996.91	52,682,346.21
2047	5,264,179.28	4,696,640.29	567,538.98	53,249,885.19
2048	5,280,790.57	4,769,824.71	510,965.86	53,760,851.05

EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a-b)	SALDO FINANCEIRO DO EXERCÍCIO (d)=(“d” Exercício Anterior)+(c)
2049	5,340,351.28	4,833,674.19	506,677.09	54,267,528.14
2050	5,407,672.80	4,974,552.54	433,120.27	54,700,648.41
2051	5,458,733.42	4,993,759.30	464,974.12	55,165,622.52
2052	5,465,356.96	5,051,379.60	413,977.36	55,579,599.88
2053	5,468,096.97	5,108,999.90	359,097.07	55,938,696.95
2054	5,464,036.09	5,128,206.67	335,829.42	56,274,526.37
2055	5,460,837.76	5,185,826.97	275,010.79	56,549,537.16
2056	5,452,220.25	5,224,240.50	227,979.75	56,777,516.91
2057	5,440,360.08	5,262,654.04	177,706.04	56,955,222.95
2058	5,425,067.55	5,301,067.57	123,999.98	57,079,222.93
2059	5,406,141.65	5,339,481.10	66,660.55	57,145,883.48
2060	5,383,177.33	5,358,687.87	24,489.46	57,170,372.94
2061	5,357,665.94	5,416,308.17	-58,642.23	57,111,730.71
2062	5,381,126.02	5,435,514.93	-54,388.92	57,057,341.79
2063	5,405,219.00	5,473,928.47	-68,709.47	56,988,632.32
2064	5,428,835.73	5,493,135.23	-64,299.50	56,924,332.82
2065	5,453,105.41	5,550,755.53	-97,650.12	56,826,682.69
2066	5,475,767.84	5,569,962.30	-94,194.46	56,732,488.23
2067	5,499,036.91	5,608,375.83	-109,338.92	56,623,149.31
2068	5,521,802.20	5,627,582.60	-105,780.40	56,517,368.92
2069	5,545,191.57	5,646,789.37	-101,597.80	56,415,771.12
2070	5,569,248.19	5,685,202.90	-115,954.70	56,299,816.41
2071	5,592,865.54	5,704,409.67	-111,544.12	56,188,272.29
2072	5,617,175.57	5,723,616.43	-106,440.86	56,081,831.43
2073	5,642,225.83	5,742,823.20	-100,597.37	55,981,234.05
2074	5,668,066.81	5,762,029.97	-93,963.16	55,887,270.90
2075	5,694,752.12	5,800,443.50	-105,691.38	55,781,579.52
2076	5,721,186.26	5,819,650.27	-98,464.00	55,683,115.52
2077	5,748,512.91	5,819,650.27	-71,137.36	55,611,978.16
2078	5,777,944.43	5,838,857.03	-60,912.60	55,551,065.56
2079	5,808,461.24	5,877,270.57	-68,809.33	55,482,256.23
2080	5,838,982.64	5,877,270.57	-38,287.92	55,443,968.30
2081	5,871,820.43	5,896,477.33	-24,656.90	55,419,311.40
2082	5,905,967.97	5,915,684.10	-9,716.13	55,409,595.27
2083	5,941,510.73	5,934,890.86	6,619.87	55,416,215.14
2084	5,978,539.42	5,954,097.63	24,441.79	55,440,656.93
2085	6,017,150.26	5,954,097.63	63,052.63	55,503,709.55

Notas:

¹ Projeção atuarial elaborada em 21/03/2012 e oficialmente enviada para o Ministério da Previdência Social – MPS.

² Este demonstrativo utiliza as seguintes hipóteses:

Financeiras - Taxa de Juros de 6%, Crescimento Salarial de 1,4% e Compensação Financeira correspondente a um percentual de até 10% da Reserva Matemática.

Biométricas - Tábua de Mortalidade IBGE-2009 (Sobrevivência de Válidos e Inválidos) e Tábua de Entrada em Invalidez Álvaro Vindas.

Fonte: Avaliação Atuarial 2012

ANEXO VII

HISTÓRICO DE RESULTADOS DE AVALIAÇÕES ATUARIAIS CSM

CSM - CÁLCULOS ATUARIAIS CORONEL BICACO/RS					
DATA	ANO DE REFERÊNCIA	RESULTADO (1)	D/S (2)	ALÍQUOTAS DE EQUILÍBRIO (3)	
				NORMAL	SUPLEMENTAR
10/18/2007	2007	7,355,994.98	D	22.00%	11.68%
7/24/2008	2008	10,027,322.92	D	22.00%	14.32%
8/12/2009	2009	11,090,218.70	D	22.00%	14.32%
6/8/2010	2010	11,858,566.06	D	22.00%	22.60%
2/4/2011	2011	17,205,827.45	D	23.90%	27.70%
3/21/2012	2012	19,588,546.40	D	23.90%	31.20%

(1) Resultado apurado (valor do déficit ou superávit).

(2) Déficit (D) ou Superávit (S).

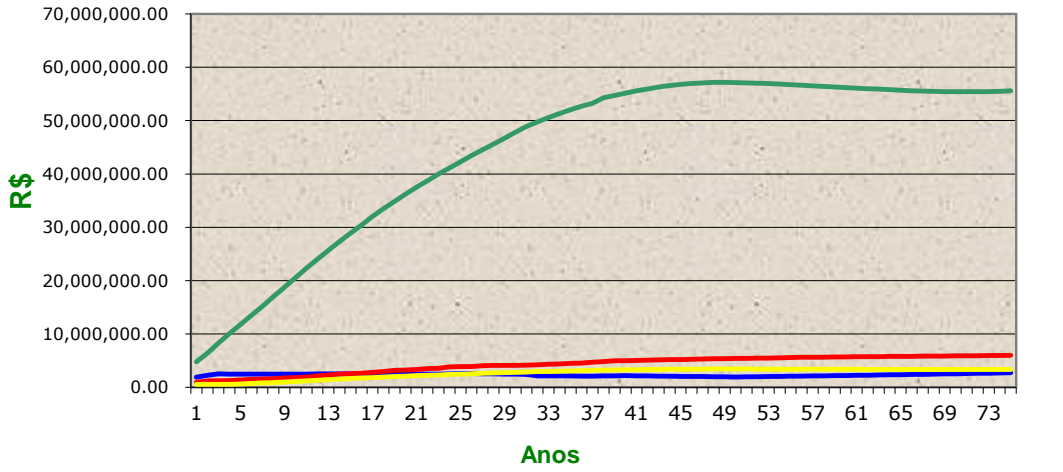
(3) Alíquotas de equilíbrio apuradas.

ANEXO VIII - EVOLUÇÃO DAS PROVISÕES MATEMÁTICAS




Mês (k)	VASF	VABF - Concedidos	VACF - Ente (BC)	VACF - Apos. Pens.	PMBC	VABF - a Conceder	VACF - Ente (BaC)	VACF - Servidores	PMBaC	VACompF - a Receber	VACompF - a Pagar
0	131,343,181.97	8,755,409.88	3,930.30	3,351.43	8,748,128.15	26,694,044.10	4,023,387.62	3,430,795.64	19,239,860.84	3,544,945.40	157,884.90
1	132,218,162.16	8,778,801.68	4,000.77	3,420.76	8,771,380.14	27,117,053.15	4,097,857.84	3,504,514.90	19,514,680.41	3,583,033.73	159,581.28
2	133,093,142.35	8,802,193.47	4,071.25	3,490.09	8,794,632.13	27,540,062.21	4,172,328.05	3,578,234.17	19,789,499.99	3,621,122.06	161,277.66
3	133,968,122.55	8,825,585.27	4,141.72	3,559.42	8,817,884.13	27,963,071.26	4,246,798.27	3,651,953.43	20,064,319.56	3,659,210.39	162,974.04
4	134,843,102.74	8,848,977.06	4,212.19	3,628.75	8,841,136.12	28,386,080.31	4,321,268.48	3,725,672.70	20,339,139.13	3,697,298.72	164,670.42
5	135,718,082.93	8,872,368.86	4,282.66	3,698.08	8,864,388.11	28,809,089.37	4,395,738.70	3,799,391.96	20,613,958.71	3,735,387.05	166,366.80
6	136,593,063.12	8,895,760.65	4,353.14	3,767.41	8,887,640.10	29,232,098.42	4,470,208.92	3,873,111.22	20,888,778.28	3,773,475.38	168,063.18
7	137,468,043.32	8,919,152.45	4,423.61	3,836.74	8,910,892.10	29,655,107.48	4,544,679.13	3,946,830.49	21,163,597.85	3,811,563.71	169,759.56
8	138,343,023.51	8,942,544.24	4,494.08	3,906.07	8,934,144.09	30,078,116.53	4,619,149.35	4,020,549.75	21,438,417.43	3,849,652.03	171,455.94
9	139,218,003.70	8,965,936.04	4,564.56	3,975.40	8,957,396.08	30,501,125.58	4,693,619.56	4,094,269.02	21,713,237.00	3,887,740.36	173,152.32
10	140,092,983.89	8,989,327.84	4,635.03	4,044.74	8,980,648.07	30,924,134.64	4,768,089.78	4,167,988.28	21,988,056.57	3,925,828.69	174,848.70
11	140,967,964.09	9,012,719.63	4,705.50	4,114.07	9,003,900.07	31,347,143.69	4,842,560.00	4,241,707.55	22,262,876.15	3,963,917.02	176,545.07

DESCRIÇÃO	SIGLA
Valor Atual dos Salários Futuros	VASF
Valor Atual dos Benefícios Futuros (Benefícios a Conceder)	VABF - a Conceder
Valor Atual dos Benefícios Futuros (Benefícios Concedidos)	VABF - Concedidos
Valor Atual das Contribuições Futuras do Ente (Benefícios Concedidos)	VACF - Ente (BC)
Valor Atual das Contribuições Futuras de Servidores, Aposentados e Pensionistas (Benefícios Concedidos)	VACF - Apos. Pens.
Valor Atual das Contribuições Futuras do Ente (Benefícios a Conceder)	VACF - Ente (BaC)
Valor Atual das Contribuições Futuras de Servidores, Aposentados e Pensionistas (Benefícios a Conceder)	VACF - Segurados
Valor Atual da Compensação Financeira a Receber	VACompF - a Receber
Valor Atual da Compensação Financeira a Pagar	VACompF - a Pagar
Provisão Matemática de Benefícios Concedidos	PMBC
Provisão Matemática de Benefícios a Conceder	PMBaC

Projeção Atuarial de Receitas e Despesas do Município de Coronel Bicaco/RS ao Longo de 75 anos



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-  Custeio
-  Benefícios
-  Aplicação
-  Saldo