



Fundo
Garantidor de
Créditos

FGC-151462

CIRCULAR 3,743 OF 12.18.2015

Creates an item in the Accounting Plan of Institutions in the National Financial System (Cosif), for recording time deposits contracted from guarantee funds.

The Head of the Department for Regulation of the Financial System (Denor), exercising the powers granted to her by article 23, section I, item "a" of the Internal Regulations of the Central Bank of Brazil, attached to Decree 84,287 of February 27, 2015, based on item 4 of Circular 1,540 of October 6, 1989, and considering the provisions in Circular 3,569 of December 22, 2011,

R E S O L V E S T H A T:

Article 1 – Sub-item 4.1.5.10.55-9 Contracted from Guarantee Funds – LC no. 101 and LC no. 130 shall be created in the Accounting Plan of Institutions in the National Financial System (Cosif), with attributes UBDIFELMNZ, code ESTBAN 432 and publication code 414.

Article 2 – The function of item 4.1.5.10.00-9 TIME DEPOSITS is to include a command related to the accounting item mentioned in article 1, establishing that sub-item 4.1.5.10.55-9 Contracted from Guarantee Funds – LC no. 101 and LC no. 130 is meant for recording time deposits resulting from financial assistance or support transactions contracted from funds or other mechanisms established by institutions in the National Financial System in accordance with paragraph 1 of article 28 of Complementary Law 101 of May 4, 2000, including those mentioned in article 12, section IV, of Complementary Law 130 of April 17, 2009.

Article 3 – The provisions of this Circular apply to accounting documents prepared as from the reference date of December 2015.

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Sole Paragraph. Balances of time deposits mentioned in article 2 that are recorded under other accounting items or sub-items must be reclassified to the appropriate accounting item created by this Circular, based on the nature of the transaction.

Article 4 - This Circular comes into effect on the date of its publication.

Sílvia Marques de Brito e Silva

Note: The text does not replace the publication in the Federal Register (DOU) and in Sisbacen.

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