

DOM - ANO I | NÚMERO 218

PREFEITO: ALLYSON LEANDRO BEZERRA SILVA

GABINETE DO PREFEITO

LEI Nº 4.074, DE 22 DE NOVEMBRO DE 2023

Estima as receitas e fixa as despesas do Município de Mossoró para o exercício financeiro de 2024 e dá outras providências.

O PREFEITO DO MUNICÍPIO DE MOSSORÓ, faço saber que a Câmara Municipal aprovou e eu sancionou e sanciono a seguinte Lei:

CAPÍTULO I

DAS DISPOSIÇÕES PRELIMINARES

Art. 1º Esta Lei estima a receita do Município de Mossoró para o exercício financeiro de 2024 no montante de R\$ 1.141.918.947,40 (um bilhão cento e quarenta e um milhões novecentos e dezoito mil novecentos e quarenta e sete reais e quarenta centavos) e fixa a despesa em igual valor, nos termos do § 5º do art. 165 da Constituição da República Federativa do Brasil, do inciso XII do art. 78 e do art. 148, da Lei Orgânica Municipal, e do art. 4º, da Lei nº 4.042, de 18 de julho de 2023, que define as Diretrizes Orçamentárias do Município de Mossoró, compreendendo:

- I o Orçamento Fiscal, referente aos Poderes do Município, seus fundos, órgãos e entidades da Administração Direta e Indireta, inclusive Autarquia instituída e mantida pelo Poder Público;
- II o Orçamento da Seguridade Social, abrangendo todas as entidades e órgãos a ela vinculados, da Administração Pública Municipal Direta e Indireta, bem como os fundos e autarquias instituídos e mantidos pelo Poder Público.

CAPÍTULO II

DOS ORÇAMENTOS FISCAL E DA SEGURIDADE SOCIAL

Seção I

Da estimativa de receita

Art. 2º A receita total estimada nos Orçamentos Fiscal e da Seguridade Social, para o exercício de 2024 é de R\$ 1.141.918.947,40 (um bilhão cento e quarenta e um milhões novecentos e dezoito mil novecentos e quarenta e sete reais e quarenta centavos), em observância ao disposto no art. 5º da Lei Complementar Nacional nº 101, de 4 de maio de 2000 - Lei de Responsabilidade Fiscal, distribuída conforme a Demonstração da Receita e Despesa Segundo as Categorias Econômicas desta Lei.

Seção II

Da fixação da despesa

Art. 3º A despesa total fixada nos Orçamentos Fiscal e da Seguridade Social é de R\$ 1.141.918.947,40 (um bilhão cento e quarenta e um milhões novecentos e dezoito mil novecentos e quarenta e sete reais e quarenta centavos), em observância ao disposto no art. 5º da Lei Complementar Nacional nº 101, de 2000 e nos arts. 7º e 8º da Lei nº 4.042, de 2023 com o seguinte desdobramento:

- I R\$ 717.092.797,96 (setecentos e dezessete milhões noventa e dois mil setecentos e noventa e sete reais e noventa e seis centavos), do Orçamento Fiscal, incluindo R\$ 21.768.190,00 (vinte e um milhões setecentos e sessenta e oito mil cento e noventa reais) referente à Reserva de Contingência e R\$ 13.060.914,00 (treze milhões sessenta mil novecentos e quatorze reais), referente à Reserva de Contingência das Emendas Individuais Impositivas;
- II R\$ 424.826.149,44 (quatrocentos e vinte e quatro milhões oitocentos e vinte e seis mil cento e quarenta e nove reais e quarenta e quatro centavos), do Orçamento da Seguridade Social, incluindo R\$ 2.001.076,19 (dois milhões um mil setenta e seis reais e dezenove centavos) referente à Reserva de Contingência do RPPS.

Parágrafo único. A Reserva de Contingência das Emendas Individuais Impositivas, de que trata o inciso I deste artigo, é definida com base na Receita Corrente Líquida - RCL, prevista para o exercício de 2024, no montante de R\$ 13.060.914,00 (treze

milhões sessenta mil novecentos e quatorze reais), em observância ao disposto no art. 30 da Lei nº 4.042 de 2023, que define as diretrizes orçamentárias do Município de Mossoró para o exercício de 2024 e à Lei Complementar nº 192, de 2023, que dispõe sobre as normas e parâmetros para operacionalização das emendas parlamentares.

Seção III

Da Distribuição da Despesa por Órgão

Art. 4º A despesa, fixada à conta de recursos previstos neste Capítulo, observada a programação constante do Detalhamento das Ações, é apresentada por unidade orçamentária, conforme desdobramento constante no Quadro de Detalhamento de Despesa - QDD apresentado nesta Lei, que integra esta Lei.

Seção IV

Da autorização para a abertura de créditos suplementares

Art. 5º O Poder Executivo Municipal poderá, mediante decreto, transpor, remanejar, transferir ou utilizar, total ou parcialmente, as dotações orçamentárias aprovadas na Lei Orçamentária de 2024 e em seus créditos adicionais, em decorrência da extinção, transferência, incorporação ou desmembramento de órgãos e entidades, bem como de alterações de suas competências ou atribuições ou ainda em casos de complementariedade, mantida a estrutura programática, expressa por categoria de programação, inclusive os títulos descritos, metas e objetivos, assim como o respectivo detalhamento por esfera orçamentária e grupo de natureza de despesa.

Parágrafo único. Na transposição, transferência ou remanejamento de que trata o caput deste artigo poderá haver ajustes na classificação funcional, na fonte de recursos, na modalidade de aplicação e no identificador de uso.

Art. 6º A inclusão ou alteração de categoria econômica e grupo de despesa em projeto, atividade ou operação especial, constantes da Lei Orçamentária e de seus créditos adicionais, será feita mediante abertura de crédito adicional suplementar, por Decreto do Poder Executivo Municipal.

Art. 7° O Poder Executivo Municipal poderá, respeitadas as demais prescrições constitucionais, a Lei Nacional n^{o} 4.320, de 17 de março de 1964 e a Lei n^{o} 4.042, de 18 de julho de 2023, abrir, no exercício financeiro de 2024, créditos adicionais suplementares:

- I até o limite de 25% (vinte e cinco por cento) do total da despesa fixada nesta Lei para os Orçamentos Fiscal e da Seguridade Social, com a finalidade de atender insuficiências nas dotações orçamentárias consignadas aos grupos de despesas de cada categoria de programação, mediante a utilização de recursos provenientes da anulação parcial ou total de dotações orçamentárias, nos termos do inciso III do § 1º do art. 43, da Lei Nacional nº 4.320, de 1964, não se incluindo nesse percentual os créditos adicionais suplementares realizados à conta da reserva de contingência, nos termos do parágrafo único do art. 32, da Lei nº 4.042, de 2023;
- II para a incorporação de superávit financeiro apurado em balanço patrimonial do exercício anterior, nos termos do inciso I do § 1º do art. 43, da Lei Federal nº 4.320, de 1964;
- III para a incorporação de excesso de arrecadação, nos termos do inciso II do \$ 1º do art. 43, da Lei Nacional nº 4.320, de 1964.
- § 1º Durante o exercício de 2024, o limite a que se refere o inciso I do presente artigo, será calculado sobre o montante da despesa autorizada, a ela adicionando-se os valores de convênios, contratos, repasses e outros instrumentos congêneres, de qualquer natureza, previstos no art. 116 da Lei Nacional nº 8.666, de 21 de junho de 1993 ou de outra que a suceder, assim como também sobre o montante das receitas previstas ou não no orçamento, apurado por ocasião da emissão do relatório a que se refere o art. 52 da Lei Complementar Nacional nº 101, de 2000.
- § 2º Para efeito de apuração do excesso de que trata o inciso III, relativo ao último bimestre de 2023, a receita correspondente ao mês de dezembro será projetada com base na média aritmética da arrecadação dos meses de outubro e novembro.

- Art. 8º Quando as alterações orçamentárias não implicarem em mudança de categoria econômica, estas poderão ser aprovadas por portaria do titular da Secretaria Municipal de Planejamento, Orçamento e Gestão Seplan, sendo despesas do Poder Executivo, de Ato da Mesa da Câmara Municipal de Mossoró ou despesas do Poder Legislativo, ficando, ainda, autorizados, por portaria da Seplan, a realização dos seguintes ajustes, os quais integrarão o Quadro de Detalhamento da Despesa QDD:
- I alterações na codificação decimal para adequar as alterações de classificação realizadas por lei ou pelo Tribunal de Contas;
- II modificação de atributos de uma ação orçamentária para correção de erros materiais, desde que não implique em mudança de sua natureza e finalidade;
- III modificação ou inclusão de elementos de despesas em uma ação orçamentária, sem que implique em alteração do produto, do objetivo da ação orçamentária ou do grupo de natureza da despesa;
- IV modificação da fonte de recursos, desde que respeitadas as vinculações normativas e os princípios orçamentários.
- Art. 9° Não será contabilizado, para efeitos do limite autorizado no inciso I do art. 7° desta Lei, além do disposto no art. 8° ainda desta Lei, os casos em que o crédito se destinar a:
- I atender à insuficiência de dotações do grupo Pessoal e Encargos Sociais, mediante a utilização de recursos oriundos de anulação de despesa consignada ao mesmo grupo;
- II atender ao pagamento de despesas decorrentes de sentenças judiciais, mediante a utilização de recursos provenientes de anulação de dotações;
- III atender às despesas financiadas com recursos vinculados a operações de crédito e convênios;
- IV incorporar superávit financeiro apurado em balanço patrimonial do exercício anterior, nos termos do inciso I do § 1º do art. 43 da Lei Nacional nº 4.320, de 1964;
- V incorporar excesso de arrecadação, nos termos do inciso II do \S 1º do art. 43 da Lei Federal nº 4.320, de 17 de março de 1964.

CAPÍTULO III

DAS DISPOSIÇÕES FINAIS

- Art. 10 São considerados ordenadores de despesas, nos termos do art. 31 da Lei Complementar nº 169, de 12 de agosto de 2021, no âmbito do Poder Executivo, os Secretários Municipais e os órgãos equiparados, para os fins do art. 58 da Lei Federal nº 4.320, de 1964.
- Art. 11 Por força do disposto em legislação específica, na Lei Orgânica e, especialmente, no art. 31 da Lei Complementar nº 169, de 2021, as secretarias, fundos, órgãos e autarquias constantes no Quadro Detalhado da Despesa QDD desta Lei são unidades orçamentárias gestoras, investidas do poder de gerir recursos orçamentários e financeiros, próprios ou sob descentralização.
- Art. 12 O Chefe do Poder Executivo municipal poderá adotar parâmetros para a utilização das dotações, de forma a compatibilizar as despesas com a efetiva realização das receitas, para garantir as metas de resultado primário, conforme a Lei nº 4.042, de 2023.
- Art. 13 Ficam incorporadas ao Plano Plurianual 2022-2025 as alterações dos títulos descritores dos programas e ações e seus atributos, assim como as novas ações orçamentárias criadas nas Lei nº 4.036 e Lei nº 4.037, ambas de 4 de julho de 2023, como também as criadas nesta Lei.
- Art. 14 Integram esta Lei os seguintes Anexos:
- I Demonstração da Receita e Despesa Segundo as Categorias Econômicas;
- II Receitas Segundo as Categorias Econômicas;
- III Despesas Segundo as Categorias Econômicas;
- IV Programa de Trabalho;
- V- Demonstrativo de Funções Subfunções e Programas por Projetos e Atividades;
- VI Demonstrativo da Despesa por Funções, Subfunções e Programas Conforme o Vínculo com os Recursos;
- VII Demonstrativo da Despesa por Órgãos e Funções;
- VIII Sumário Geral Consolidado da Receita por Fonte e da Despesa por Função de Governo:
- IX Demonstrativo da Despesa Pelas Funções Segundo a Categoria Econômica;

- X Demonstrativo da Despesa por Categoria Econômica Segundo a Função;
- XI Quadro de Detalhamento da Despesa QDD;
- XII Relação de Valores LOA por Fonte de Recursos.
- Art. 15 Fica o Poder Executivo autorizado a realizar despesas com transferência de recursos próprios e provenientes de outras esferas de Governo para entidades públicas ou privadas sem fins lucrativos, de acordo com Plano de Aplicação previamente aprovado pelos Ordenadores de Despesas, de acordo com o disposto na Lei nº 4.042, de 2023 e demais prescrições legais.
- Art. 16 Esta Lei entra em vigor na data de sua publicação, com vigência a partir de 1° de janeiro de 2024.

Mossoró-RN, 22 de novembro de 2023

ALLYSON LEANDRO BEZERRA SILVA

Prefeito de Mossoró



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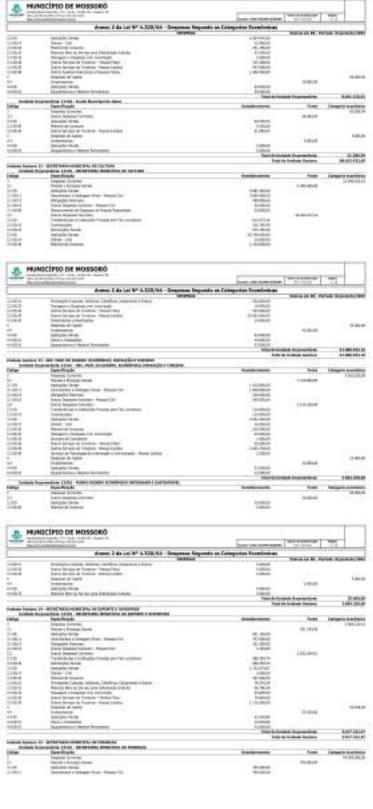




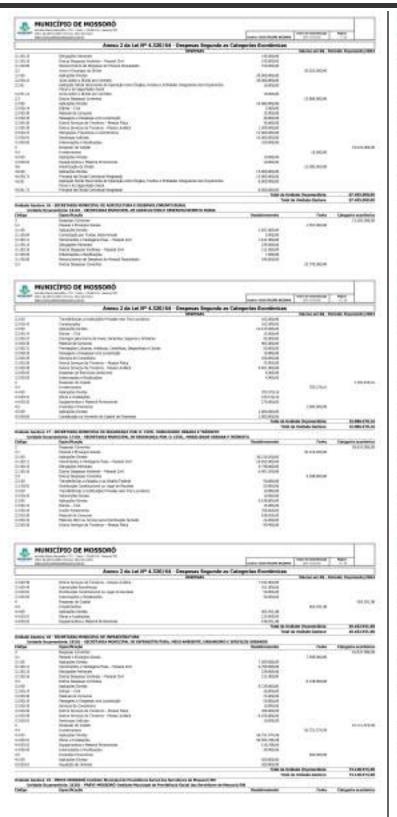














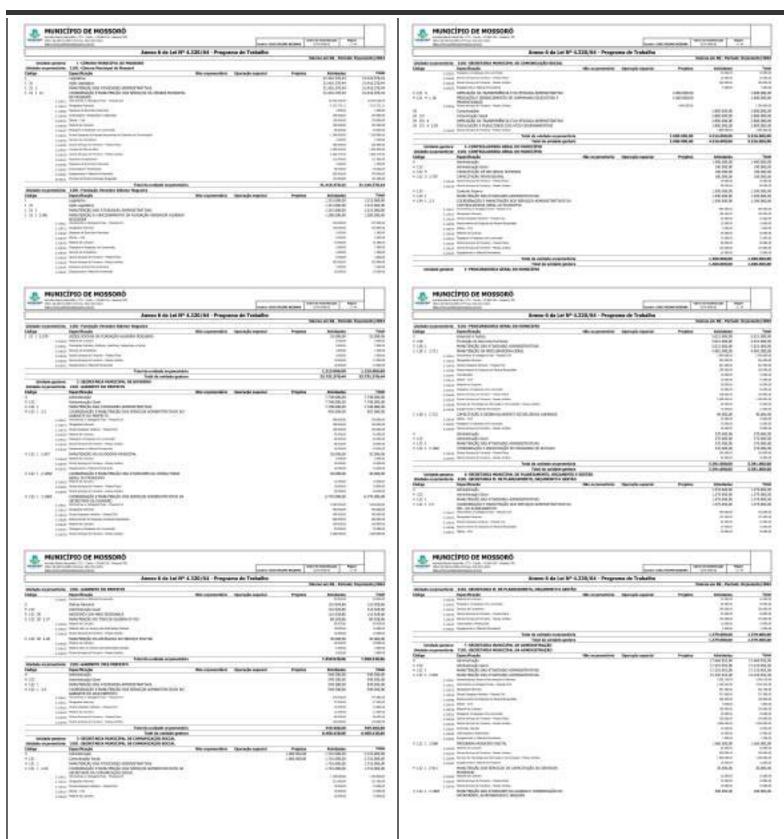




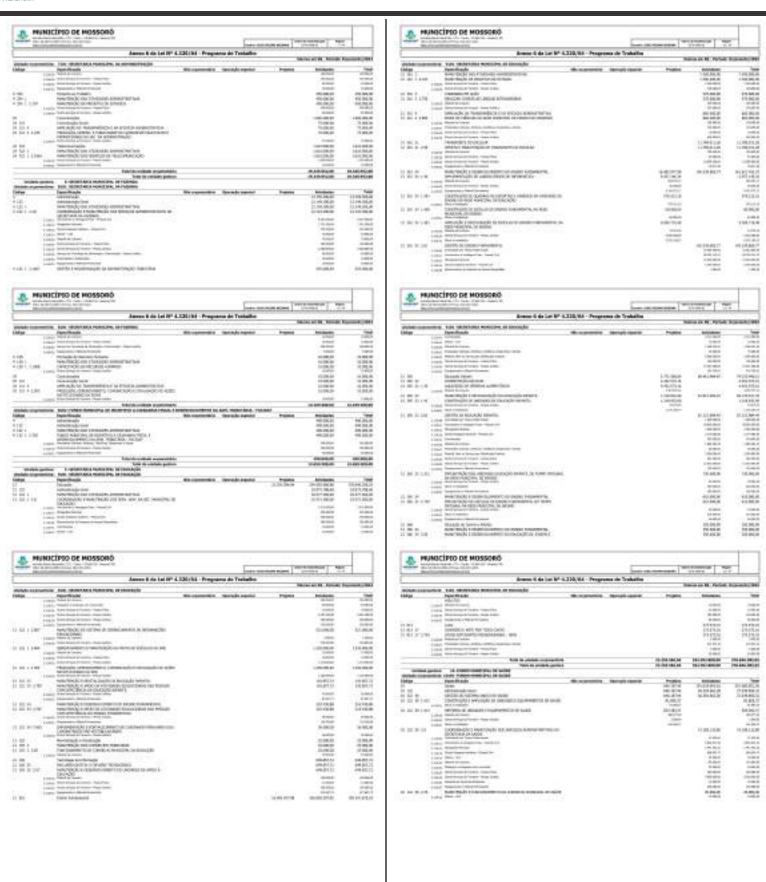




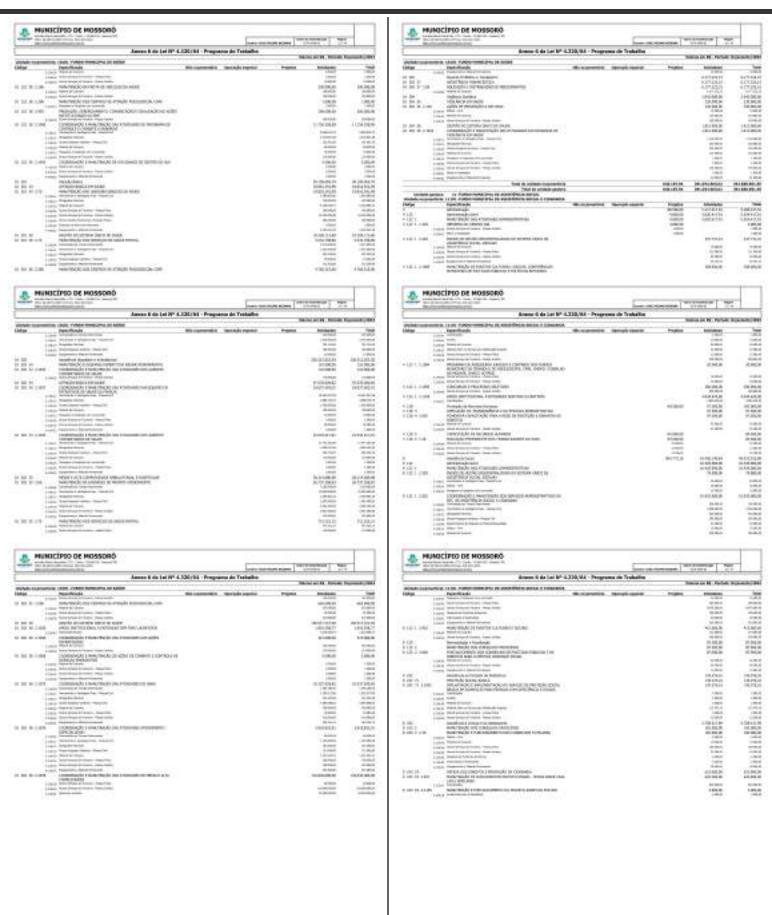








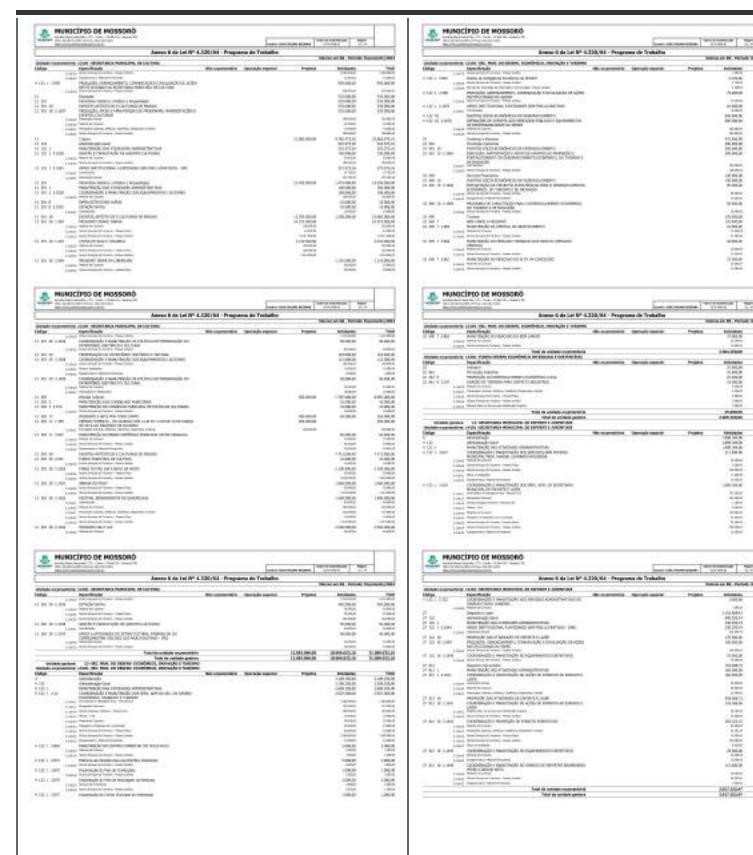


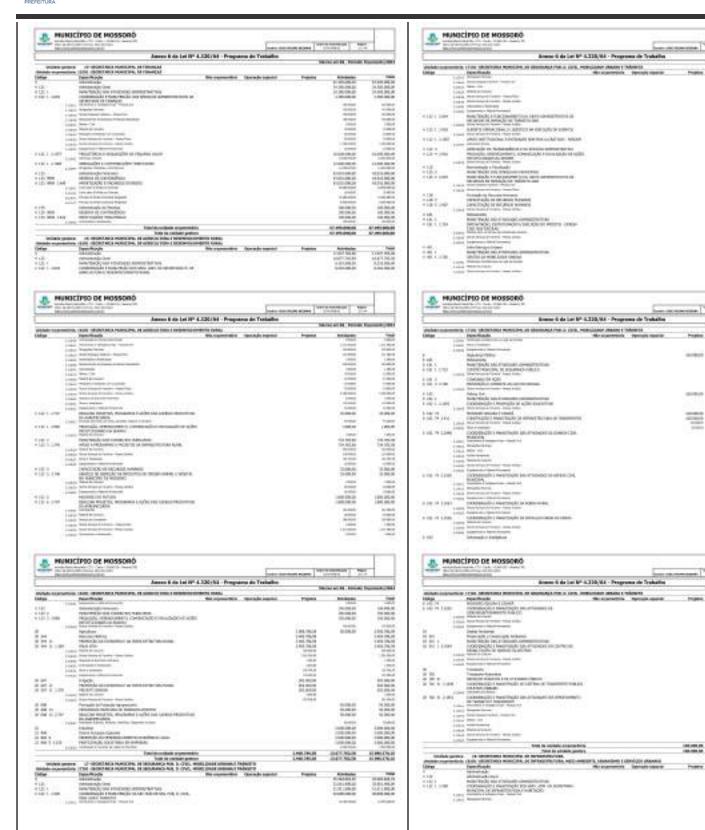




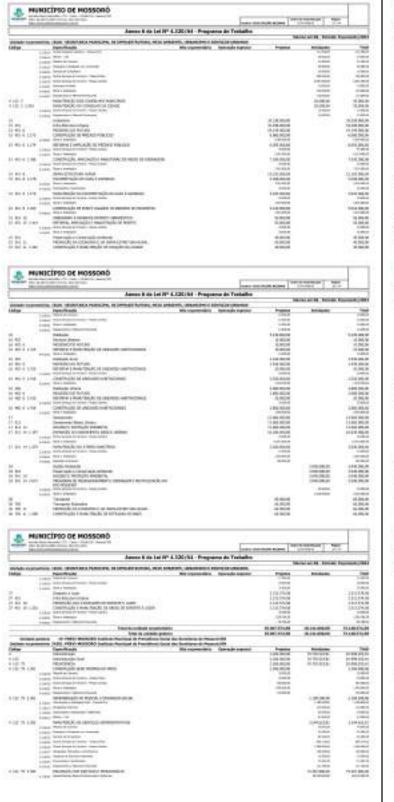


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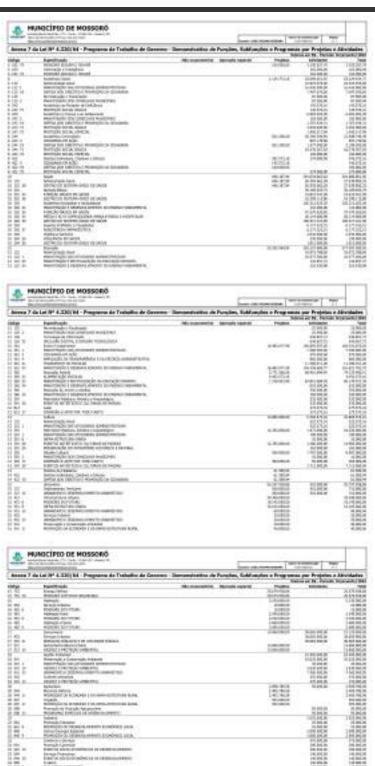
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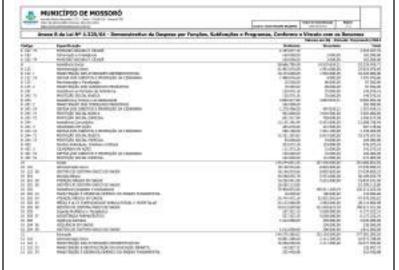


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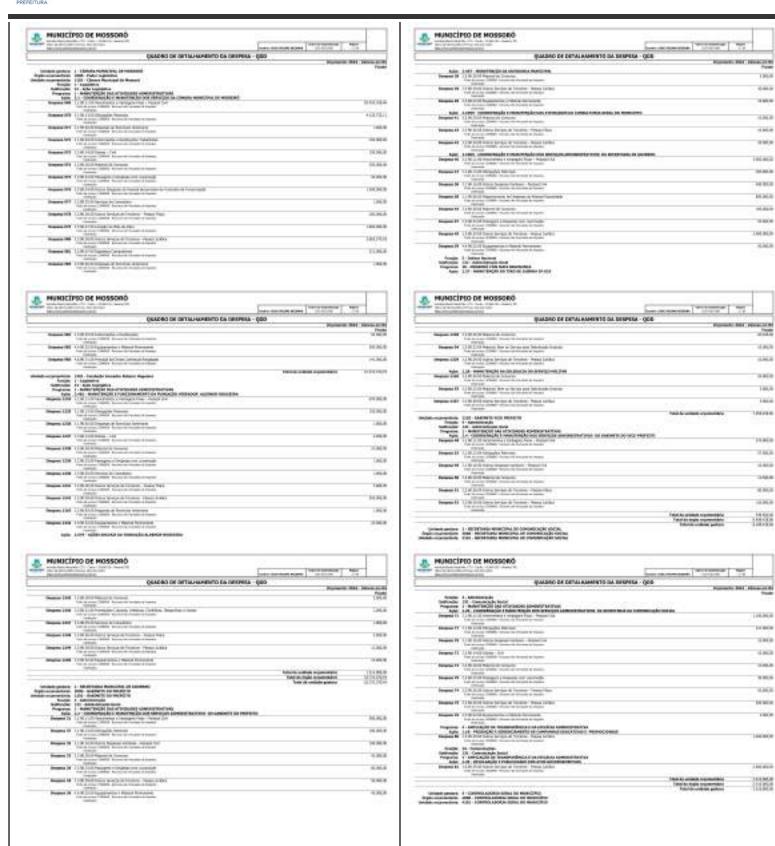




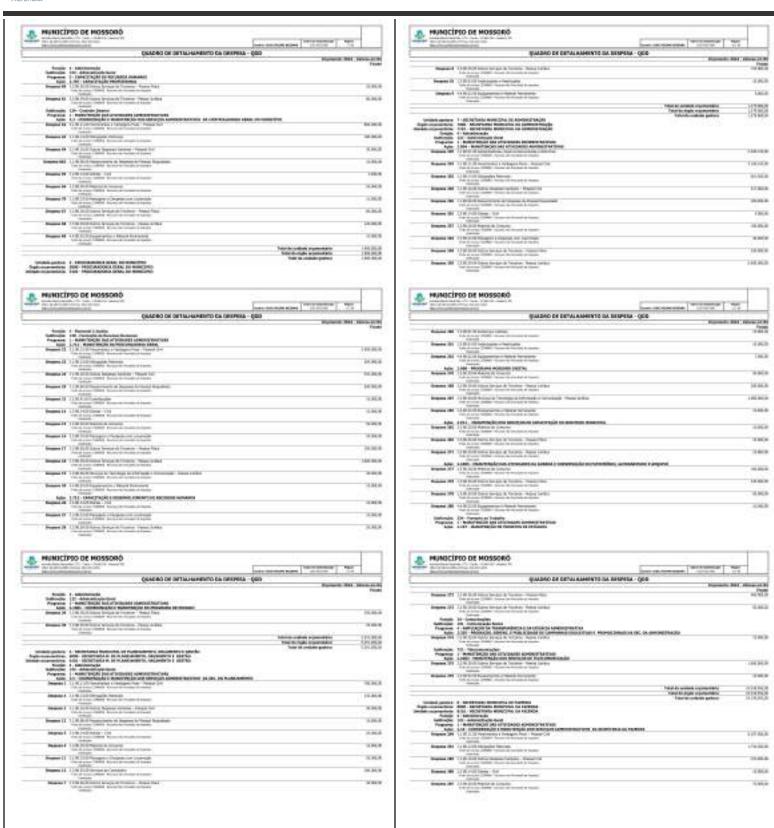


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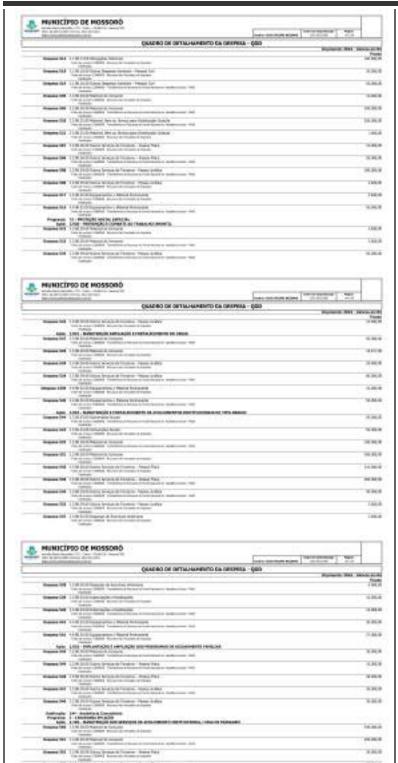


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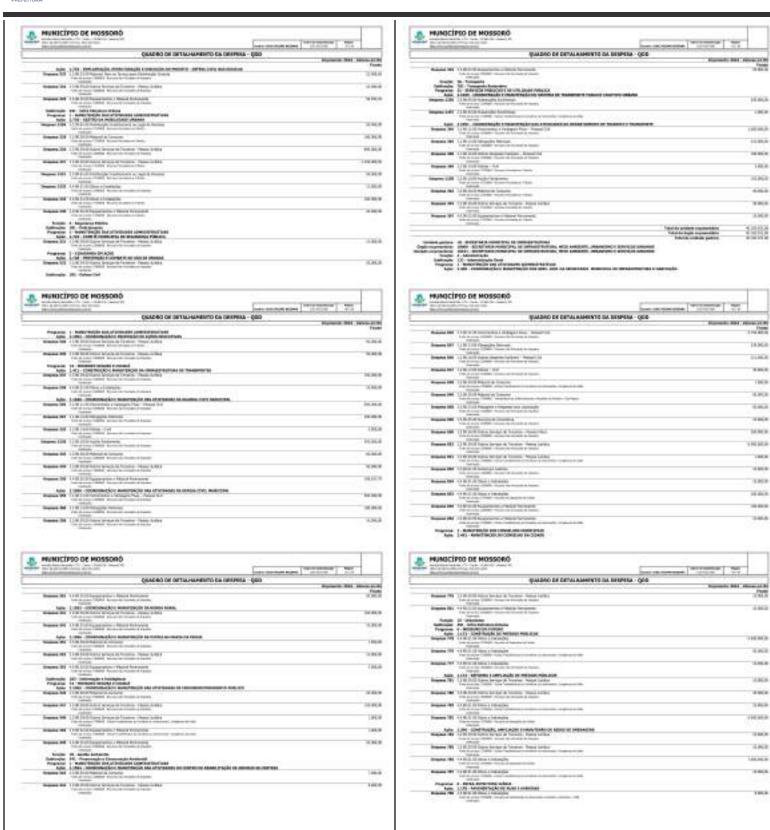


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DECRETO Nº 6.956, DE 22 DE NOVEMBRO DE 2023

Abre Crédito Suplementar no valor de R\$ 1.269.888,12 para os fins que especifica e dá outras providências.

O PREFEITO DO MUNICÍPIO DE MOSSORÓ no uso das atribuições, que lhe conferem os arts. 78, inc. XII, e 148, da Lei Orgânica do Município, e tendo em vista as disposições contidas no artigo 32º, da Lei nº 3.953, de 15 de junho de 2022,

DECRETA:

Art. 1º Fica aberto, no corrente exercício, Crédito Suplementar no valor de R\$ 1.269.888,12 (um milhão duzentos e sessenta e nove mil oitocentos e oitenta e oito reais e doze centavos) às dotações especificadas no Anexo I deste Decreto.

Art. 2º Constitui fonte de recursos para fazer face ao crédito de que trata o artigo anterior, a anulação, em igual valor, das dotações orçamentárias discriminadas no Anexo II deste

Art. 3º Este Decreto entra em vigor na data de sua publicação.

Mossoró-RN, 22 de novembro de 2023

ALLYSON LEANDRO BEZERRA SILVA

Prefeito de Mossoró