

ESTADO DA PARAÍBA
CÂMARA MUNICIPAL DE CACIMBA DE DENTRO
SISTEMA DE GERENCIAMENTO DA FROTA DE VEÍCULOS E MÁQUINAS PRÓPRIAS OU LOCADAS

EXERCÍCIO: 2023
PERÍODO: MAIO

| DATA | VEÍCULO - MODELO | MARCA | PLACA | CONDIÇÃO DE POSSE | CILINDRADA | COMBUSTÍVEL | SITUAÇÃO | KM INICIAL (a) | KM FINAL (b) | QUANT. | VALOR UNT. R\$ | VALOR TOTAL R\$ | SERVICO DE MANUTENÇÃO | PEÇAS DE REPOSIÇÃO | FORNECEDOR CREDENCIADO/CONTRATADO |
|------------|------------------|-----------|---------|-------------------|------------|-------------|------------|----------------|--------------|--------|----------------|-----------------|-----------------------|----------------------|-----------------------------------|
| 09/05/2023 | ONIX PLUS | CHEVROLET | QSM0A64 | LOCADO | 1.0 | GASOLINA | CIRCULAÇÃO | 86.464 | 86.905 | 40,14 | R\$ 5,51 | R\$ 221,19 | POR CONTA DO LOCADOR | POR CONTA DO LOCADOR | MARANHAO COMBUSTIVEIS LTDA |
| 10/05/2023 | ONIX PLUS | CHEVROLET | QSM0A65 | LOCADO | 1.0 | GASOLINA | CIRCULAÇÃO | 86.905 | 87.117 | 19,28 | R\$ 5,51 | R\$ 106,23 | POR CONTA DO LOCADOR | POR CONTA DO LOCADOR | MARANHAO COMBUSTIVEIS LTDA |
| 17/05/2023 | ONIX PLUS | CHEVROLET | QSM0A66 | LOCADO | 1.0 | GASOLINA | CIRCULAÇÃO | 87.117 | 87.557 | 40,00 | R\$ 5,51 | R\$ 220,40 | POR CONTA DO LOCADOR | POR CONTA DO LOCADOR | MARANHAO COMBUSTIVEIS LTDA |
| 24/05/2023 | ONIX PLUS | CHEVROLET | QSM0A67 | LOCADO | 1.0 | GASOLINA | CIRCULAÇÃO | 87.557 | 88.000 | 39,38 | R\$ 5,46 | R\$ 215,01 | POR CONTA DO LOCADOR | POR CONTA DO LOCADOR | MARANHAO COMBUSTIVEIS LTDA |
| 25/05/2023 | ONIX PLUS | CHEVROLET | QSM0A67 | LOCADO | 1.0 | GASOLINA | CIRCULAÇÃO | 88.000 | 88.330 | 30,00 | R\$ 5,46 | R\$ 163,80 | POR CONTA DO LOCADOR | POR CONTA DO LOCADOR | MARANHAO COMBUSTIVEIS LTDA |
| | | | | | | | | | | | | R\$ 926,64 | | | |

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document outlines the procedures for reconciling bank statements with the company's records. It stresses the need to identify any discrepancies and investigate their causes. Common reasons for discrepancies include timing differences, bank errors, and unrecorded transactions.

The third part of the document provides a detailed explanation of the accrual basis of accounting. It contrasts this method with the cash basis, highlighting that accrual accounting recognizes revenue when it is earned and expenses when they are incurred, regardless of when the cash is received or paid.

The fourth part of the document discusses the importance of internal controls. It describes various control measures such as segregation of duties, authorization requirements, and regular audits. These controls are essential for preventing fraud and ensuring the accuracy of financial data.

The fifth part of the document covers the preparation of financial statements. It details the steps involved in calculating net income, preparing the balance sheet, and determining the equity section. It also discusses the importance of providing clear and concise explanations for each line item.

The sixth part of the document addresses the issue of tax compliance. It explains the requirements for filing tax returns and the consequences of non-compliance. It also provides tips for minimizing tax liability through legitimate deductions and credits.

The seventh part of the document discusses the role of the auditor. It explains the difference between an independent auditor and an internal auditor, and the scope of their respective responsibilities. It also discusses the importance of maintaining open communication with the auditor.

The eighth part of the document covers the topic of financial ratios. It explains how these ratios are used to analyze a company's financial performance and compare it to industry benchmarks. It provides formulas for calculating key ratios such as the current ratio and the debt-to-equity ratio.

The ninth part of the document discusses the importance of budgeting. It explains how a budget can help a company plan for the future, control costs, and identify areas for improvement. It also provides a step-by-step guide to developing a budget.

The tenth part of the document covers the topic of financial forecasting. It explains how forecasting can help a company anticipate future trends and make informed decisions. It also discusses the various methods used to develop financial forecasts.

