

N.	DISCRIMINACAO	VALOR TOTAL ITEM	%	MESES															
				1	2	3	4	5	6	7	8	9	10						
1	SERV ESC, LAB E CAMPO	123.777,04	5.93	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48	30944.26 1.48
2	CANTEIRO DE OBRA	23.192,93	1.11	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56	11596.47 0.56
3	MOVIMENTO DE TERRA	14.151,70	0.68	50.00 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34	7075.85 0.34
4	TRANSPORTES	32.264,78	1.54	---	---	---	---	32264.78 1.54	---	---	---	---	---	---	---	---	---	---	---
5	SERV COMPLEMENTARES	27.076,91	1.30	---	---	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32	6769.23 0.32
6	GAL, DRENOS E CONEXOS	120.464,75	5.77	---	---	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88	60232.38 2.88
8	BASES E PAVIMENTOS	104.481,11	5.00	---	---	---	---	---	---	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25	25.00 1.25
9	SERV PARQUES, JARDINS	675.809,96	32.36	---	---	---	---	---	---	---	---	---	---	---	168952.49 8.09	168952.49 8.09	168952.49 8.09	168952.49 8.09	168952.49 8.09
11	ESTRUTURAS	486.730,44	23.30	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33	10.00 2.33
12	ALV E DIVISORIAS	34.585,71	1.66	---	---	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83	17292.86 0.83
13	REV PAR, TETOS, PISOS	74.080,06	3.55	---	---	---	---	---	---	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89	25.00 0.89
14	ESQ MAD, SER, FER, VID	84.071,67	4.03	---	---	---	---	---	---	---	---	---	---	---	25.00 1.01	25.00 1.01	25.00 1.01	25.00 1.01	25.00 1.01

* LET0819

Marion Felino Siqueira
Mey 2023
EMUSA

Flavia Cristina B. Range
Secretária - EMUSA
Mat. 42544

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N.	DISCRIMINACAO	VALOR TOTAL ITEM	%	M E S E S												
				1	2	3	4	5	6	7	8	9	10			
15	INST ELE, HID, SAN, MEC	86.327,80	4.13			25.00 21581.95	25.00 21581.95	25.00 21581.95	25.00 21581.95	25.00 21581.95	25.00 21581.95					
						1.03	1.03	1.03	1.03	1.03	1.03					
16	COBERT, ISOL E IMPERM	24.414,39	1.17									50.00 12207.20	6103.60 0.29	25.00 0.29	6103.60 0.29	
												100.00		100.00	2672.31	
17	PINTURAS	2.672,31	0.13													0.13
18	APAR HID, SAN, ELE, MEC	20.251,87	0.97									50.00 10125.94	25.00 5062.97	25.00 0.24	25.00 0.24	5062.97 0.24
						100.00										
19	EQUIPAMENTOS	8.064,32	0.39		8064.32											
					0.39											
20	PREÇOS RODOVIARIOS	6.531,00	0.31													100.00
																6531.00
																0.31
21	ILUMINACAO PUBLICA	139.642,48	6.69									25.00 34910.62	25.00 34910.62	25.00 1.67	25.00 1.67	25.00 1.67
												1.67	1.67	1.67	1.67	1.67
	TOTAL PARCIAL	2.088.591,23	100.00	4.37 91213.77	5.09 106353.94	9.22 192569.56	9.77 204013.73	7.37 153929.29	7.37 153929.29	5.83 121664.51	15.23 318194.36	15.42 322007.48	13.63 284720.64	14.07 293923.95	14.07 293923.95	

* LET0819

Marron Felipe de Siqueira
MEX/2023
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5/10/2008/19

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Flavia Cristina B. Rangel
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510/ 2008/114

Flavia Cristina B. Rangel
Secretaria - EMUSA
Mat. 42544

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PREFEITURA MUNICIPAL DE NITERÓI EMUSA - Empresa Municipal de Moradia, Urbanização e Saneamento

COMPOSIÇÃO DO B.D.I - COM Desoneração - Lei 12.844/13

X . Taxa representativa das DESPESAS INDIRETAS, exceto tributos e despesas financeiras	
TIPO	ALÍQUOTA (%)
X.1 - Administração Central	3,80
X.2 - Seguro e Garantia	0,35
X.3 - Risco	0,50
X =	4,65
Y . Taxa representativa das DESPESAS FINANCEIRAS	
TIPO	ALÍQUOTA (%)
Y.1 - Despesas Financeiras	0,85
Y =	0,85
Z . Taxa representativa do LUCRO	
TIPO	ALÍQUOTA (%)
Z.1 - Lucro Presumido	5,00
Z =	5,00
I . Taxa representativa da incidência dos TRIBUTOS (sobre o FATURAMENTO da empresa)	
TIPO	ALÍQUOTA (%)
I.1 - ISSQN (Imposto sobre Serviços de Qualquer Natureza) - Municipal	3,00
I.2 - COFINS (Contribuição para o Financiamento da Seguridade Social) - Federal	3,00
I.3 - P I S (Programa de Integração Social) - Federal	0,65
I.4 - Contribuição Previdenciária p/ INSS - Federal - Lei 12.844/2013	4,50
I =	11,15

B D I - Benefício e Despesas Indiretas

$B D I = \frac{(1 + X) (1 + Y) (1 + Z)}{(1 - I)} - 1$	← Fórmula do BDI
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X é a Taxa somatória das **DESPESAS INDIRETAS**, exceto tributos e despesas financeiras;

Y é a Taxa representativa das **DESPESAS FINANCEIRAS**;

Z é a Taxa representativa do **LUCRO**;

I é a Taxa representativa dos **IMPOSTOS**.

Marlon Felipe de Siqueira
Mat. 4223
EMUSA

B.D.I com Desoneração → 25,00%

Marlon Felipe de Siqueira
Mat. 4223
EMUSA