



**Fundo  
Garantidor de  
Créditos**

***CIRCULAR 3,403, FROM THE CENTRAL BANK OF BRAZIL (BACEN),  
AUGUST 28, 2008***

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*Changes the Annex to [Circular 3,327](#), dated September 26, 2006, which lists the accounting titles and subtitles used as the basis for calculation of contributions due to the Fundo Garantidor de Créditos - FGC.*

The Board of Directors of the Central Bank of Brazil, in a meeting held on August 26, 2008, based on article 9 of Law 4,595, dated December 31, 1964, and article 3 paragraph 2 of the Regulation Annex II to the [Resolution 3,251](#), dated December 16, 2004,

**R E S O L V E D:**

**Article 1** - Annex to [Circular 3,327](#), dated September 26, 2006, which lists titles and subtitles of the Chart of Accounts of the National Financial System Institutions (Cosif) used as the basis for calculations of contributions due to the Fundo Garantidor de Créditos – FGC, is hereby changed.

**Sole Paragraph** - The Annex mentioned above shall be considered for calculations as of the month of August, 2008.

**Article 2** - Institutions that have paid contributions to the FGC relative to the month of July, 2008 based on balances of accounting titles 4.3.2.25.00-0 and 4.3.2.35.00-7 may compensate in the payment relative to the month of August, 2008 the amount overpaid based on those balances.

**Article 3** - This Circular enters into force on the date of its publication.

Brasília, August 28, 2008.

Alexandre Antonio Tombini  
Director  
Central Bank of Brazil

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**ANNEX TO CIRCULAR 3,403, AUGUST 28, 2008**

Titles and Subtitles of the Chart of Accounts of National Financial System Institutions (Cosif) which are used as the basis for the calculation of contributions made to the Fundo Garantidor de Créditos – FGC.

4.1.1.05.00-5	MEMBER-INSTITUTION	DEMAND
	DEPOSITS	
4.1.1.10.00-7	INDIVIDUAL PERSON DEPOSITS	
4.1.1.20.00-4	CORPORATION DEPOSITS	
4.1.1.25.00-9	DEPOSITS OF COMPANIES LOCATED IN EXPORT PROCESSING ZONES - ZPE	
4.1.1.30.00-1	FINANCIAL SYSTEM INSTITUTION	
4.1.1.40.00-8	GOVERNMENT DEPOSITS	
4.1.1.45.00-3	TRAVELER'S CHECKS	
4.1.1.50.00-5	BRANDED CHECKS	
4.1.1.55.00-0	SALARY CHECKS	
4.1.1.75.00-4	COMPULSORY DEPOSITS	
4.1.1.77.00-2	MEMBER-INSTITUTION	COMPULSORY
	DEPOSITS	DEPOSITS
4.1.1.80.00-6	DEPOSITS FOR INVESTMENTS IN FISCAL INCENTIVE SCHEMES	
4.1.1.85.00-1	ENTAILED DEPOSITS	
4.1.1.90.00-3	LOAN AND FINANCING ACCOUNTS	
	CREDITOR BALANCES	
4.1.2.10.00-0	FREE SAVINGS DEPOSITS – INDIVIDUAL PERSONS	
4.1.2.20.00-7	FREE SAVINGS DEPOSITS	-
	CORPORATIONS	
4.1.2.25.00-2	MEMBER-INSTITUTION	SAVINGS
	DEPOSITS	DEPOSITS
4.1.2.30.00-4	PENSION FUND SAVINGS DEPOSITS	
4.1.2.35.00-9	FINANCIAL SYSTEM INSTITUTION	
	SAVINGS DEPOSITS	
4.1.2.40.00-1	PROGRAMMED SAVINGS DEPOSITS	

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4.1.2.50.00-8	SAVINGS DEPOSITS - MULTIPLE AMOUNTS
4.1.2.60.00-5	ENTAILED SAVINGS DEPOSITS
4.1.2.80.00-9	SPECIAL SAVINGS DEPOSITS
4.1.4.10.00-6	PREVIOUS NOTICE DISMISSAL
4.1.5.10.10-2	With Certificates
4.1.5.10.20-5	Non-Member-Institutions - Without Certificates
4.1.5.10.30-8	Member-Institutions - Without Certificates
4.1.5.10.40-1	Financial System Institutions - Without Certificates
4.1.5.30.00-3	TIME DEPOSITS FOR AUTOMATIC REINVESTMENT
4.1.9.10.00-1	INVESTMENT DEPOSITS
4.2.1.10.80-0	Securities Issued by Their Own Holders
4.3.1.10.00-5	LIABILITIES FOR ACCEPTANCE OF EXCHANGE SECURITIES
4.3.2.10.00-8	LIABILITIES FOR REAL ESTATE BILLS ISSUANCE
4.3.2.25.00-0	LIABILITIES FOR MORTGAGE BILLS ISSUANCE
4.3.2.35.00-7	LIABILITIES FOR REAL ESTATE CREDIT BILLS ISSUANCE
4.9.9.25.00-5	LIABILITIES ASSUMED BY OFFICIAL AGREEMENTS
4.9.9.27.00-3	LIABILITIES FROM THE RENDERING OF PAYMENT
6.2.1.10.00-0	APE - FREE SAVINGS DEPOSITS - INDIVIDUAL PERSONS
6.2.1.20.00-7	APE - FREE SAVINGS DEPOSITS - CORPORATIONS
6.2.1.25.00-2	APE - MEMBER-INSTITUTION SAVINGS DEPOSITS
6.2.1.30.00-4	APE - PENSION FUND SAVINGS DEPOSITS

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6.2.1.35.00-9	APE – FINANCIAL SYSTEM INSTITUTION SAVINGS DEPOSITS
6.2.1.40.00-1	APE – PROGRAMMED SAVINGS DEPOSITS
6.2.1.50.00-8	APE – SAVINGS DEPOSITS – MULTIPLE AMOUNTS
6.2.1.60.00-5	APE – ENTAILED SAVINGS DEPOSITS
6.2.1.80.00-9	APE – SPECIAL SAVINGS DEPOSITS

**THIS IS NOT AN OFFICIAL TRANSLATION.  
IT'S ONLY FOR INFORMATION PURPOSES.**

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Updated in May 04, 2009

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