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**BACEN CIRCULAR 2928 of SEPTEMBER 9,1999**

**Article 1** - Establishes that the calculation basis of the Fundo Garantidor de Créditos – FGC participants’ contributions will be the balance presented each month-end of the headings and subheadings of the Accounting Chart for Institutions of the National Financial System – COSIF listed in the Attachment to this Circular.

**Article 2** - The Central Bank of Brazil will, up to the penultimate working day of each month, provide to the financial institution accredited by FGC, the aggregate balances per participant of the headings and subheadings referred in article 1 above, based on data presented on the last available trial balance.

**Article 3** – Based on data supplied in the terms of article 2 the financial institution accredited by FGC must calculate and pay the contributions to the Fund.

**Article 4** - The payment referred to in article 3 will be processed electronically via Check and Other Papers Clearing Service - SCCOP. Paragraph 1 - Institutions not authorized to participate in SCCOP must sign an agreement for this purpose with an institution participating in this Service.

**Paragraph 2** – The SCCOP executor can issue the necessary standards for compliance with the dispositions of this article.

**Article 5** - This Circular takes effect on the date of its publication, producing effects as from the August 1999 base date.

**Article 6** - This Circular revokes Circulars Number 2657 of January 17,1996 and 2658 of January 31,1996.

**ATTACHMENT - ACCOUNT HEADINGS AND SUBHEADINGS FORMING THE CALCULATION BASIS OF CONTRIBUTIONS TO FUNDO GARANTIDOR DE CRÉDITOS – FGC**

- 4.1.1.10.00-7 DEPOSITS OF INDIVIDUALS
- 4.1.1.20.00-4 DEPOSITS OF CORPORATE ENTITIES
- 4.1.1.25.00-9 DEPOSITS OF COMPANIES LOCATED IN EXPORT PROCESSING ZONES – ZPE
- 4.1.1.40.00-8 DEPOSITS OF GOVERNMENTS
- 4.1.1.45.00-3 TRAVELER’S CHECKS



- 4.1.1.50.00-5 PRE DATED CHECKS
- 4.1.1.55.00-0 PAYCHECKS
- 4.1.1.70.00-9 IN COURT DEPOSITS
- 4.1.1.75.00-4 COMPULSORY DEPOSITS
- 4.1.1.80.00-6 INVESTMENT DEPOSITS
- 4.1.1.85.99-1 Other
- 4.1.1.90.00-3 CREDIT BALANCES IN LOANS AND FINANCINGS ACCOUNTS
- 4.1.2.10.00-0 FREE SAVINGS DEPOSITS – INDIVIDUALS
- 4.1.2.20.00-7 FREE SAVINGS DEPOSITS – CORPORATE ENTITIES
- 4.1.2.30.00-4 SAVINGS FUND DEPOSITS
- 4.1.2.40.00-1 PROGRAMMED SAVINGS DEPOSITS
- 4.1.2.50.00-8 SAVINGS DEPOSITS –MULTIPLE AMOUNTS
- 4.1.2.60.00-5 BLOCKED SAVINGS DEPOSITS
- 4.1.2.80.00-9 SPECIAL SAVINGS DEPOSITS
- 4.1.4.10.20-2 Unrelated parties
- 4.1.5.10.10-2 With Certificate
- 4.1.5.10.20-5 Unrelated parties – Without Certificate
- 4.1.5.30.20-9 Unrelated parties
- 4.1.5.50.10-0 To Lodge Appeals in Fiscal Processes
- 4.1.5.50.90-4 Other
- 4.2.1.10.80-0 Own Issue Securities
- 4.3.1.10.00-5 LIABILITIES FOR EXCHANGE ACCEPTANCES
- 4.3.2.10.00-8 LIABILITIES FOR ISSUE OF REAL ESTATE BILLS
- 4.3.3.15.00-6 LIABILITIES FOR ISSUE OF MORTGAGE BILLS
- 4.3.3.25.99-3 Other
- 6.2.1.10.00-0 APE – FREE SAVINGS DEPOSITS – INDIVIDUALS
- 6.2.1.20.00-7 APE – FREE SAVINGS DEPOSITS – CORPORATE ENTITIES
- 6.2.1.30.00-4 APE – SAVINGS FUND 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 – BLOCKED SAVINGS DEPOSITS
- 6.2.1.80.00-9 APE – SPECIAL SAVINGS DEPOSITS

*Fonte: Banco Central do Brasil - SISBACEN - Versão jan/2002*