

The obligation to provide a technical opinion on the budgetary, financial, and actuarial impacts of bills that amend legislation about Social Security System for Public Servants



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ABSTRACT

The object of this study is about the obligation of the technical opinion on the budgetary, financial, and actuarial impacts of bills that change the

legislation of the RPPS. Can the legal provision in the local rules that regulate the RPPS to oblige the preparation of a technical opinion detailing the various aspects of the RPPS expenses, both in the present and in the future, be a measure that provides efficient and sustainable management practices? This is the chosen problem. The affirmative hypothesis points to the possibility of developing another tool that adjusts the financial and actuarial balance of the RPPS to the nature of a social security system that should ordinarily make use of the direct sources of funding, that is, the employers' and insured contributions. The negative hypothesis, on the other hand, alerts to the scenario of discretion of the competent authority to decide based on the technical opinion or not, and the political interferences that predominate over the technical factors.

Keywords: Social Security, Own Regime, Social Security Management.

1 INTRODUCTION

This article deals with one of the possible tools to implement the change of social security culture necessary for the fruitful management of the Own Social Security Regimes - RPPS. The said matter was discussed in several panels of the International Congress of Social Security Management - CONGEPS, which took place in Brasília/DF, Brazil, at the Serzedello Corrêa Institute, on November 16, 17 and 18, 2022.

The authors participated in the CONGEPS presenting a virtual poster of the same theme as the title of this work, in a succinct way, which is now being addressed at length in this article.

The first part the article deals with the main laws that defined the Brazilian social security model aimed at public servants, firstly, characterized by its premial administrative nature and, after 1998, by the implementation of the contributory social security model.



The second part relates the experience of the autarchy the social security GOIÁS PREVIDÊNCIA to adapt the state legislation of its Own Social Security Regime the most recent rules, defined by EC No. 103/2019, with the objective of adopting the social security management required by the control bodies and their insureds.

The third part explains the technique of preparing the technical opinion on budgetary, financial and actuarial impacts and its importance for the maintenance of the financial and actuarial balance of the RPPS.

The research methodology used was the consultation of the selected bibliographical, documentary and legal sources, in addition to the comparison between current laws of the RPPS. The method of approach is qualitative and uses deductive reasoning for the analysis of the theme.

The result will demonstrate the practices adopted in the RPPS/GO, after the adoption of such measure, from the publication of Complementary Law No. 161/2020, on 12.30.2020.

2 THE CHANGE FROM THE PROPER SYSTEM OF SOCIAL SECURITY OF AN ADMINISTRATIVE NATURE TO THE SOCIAL SECURITY ONE

2.1 THE SOCIAL SECURITY MODEL OF THE PUBLIC SERVICE BEFORE THE CONSTITUTIONAL AMENDMENT NO. 20/1998

It was the Constitution of the Republic of the United States of Brazil of 1891 that inaugurated the possibility of public employees to retire due to disability. Since then, until the Constitutional Amendment No. 20/1998, civil servants retired with benefits of a premium nature and fully funded by the State, while the model of social security of workers had its initial milestone, from 1923, already born under the guideline of the contributivity of workers and companies.

Since then, the Regime Proprio de Previdência Social – RPPS, currently provided for in the Brazilian Constitution of 1988, intended exclusively for effective public servants, is the result of several adaptations in the social security legislation, which have occurred over the last 100 years, considering as a starting point or Legislative Decree No. 4,682/1923, known as the Eloy Chaves Law.

Prior to this law, social security and welfare benefits were provided for in sparse laws and aimed at meeting specific situations for each class of workers. The model of organization of the Retirement and Pension Funds of Railway Workers – CAPs, with prediction of the sources of funding, contribution rates, management of the funds collected and the requirements for granting benefits, was what made the Eloy Chaves Law a social security paradigm and provided the creation of the other CAPs, aiming at social protection not only of railway workers, but also, from other workers. In 1924, just one year after the enactment of the Eloy Chaves Law, 26 CAPs were in operation (BRASIL, 2023).

At this stage, the CAPs were endowed with legal personality of private law and the state action was focused on supervision. Faced with the growing increase of CAPs to contemplate the various



professional categories, Decree No. 5,128/1926 created the Institute of Social Security of the Civil Servants of the Union with the aim of constitute and insure the pecúlio or pension for the benefit of the family of the deceased contributing employees, however, the pensions continued to be financed by the public coffers.

From 1930 to 1945, during the first period of Getúlio Vargas' presidency, the public administration was structured with the implementation of the professional bureaucracy. Thus, in 1938 and 1939, respectively, the Administrative Department of the Public Service - DASP and the Federal Council of the Civil Public Service were established, with the intention of giving relevance to the public service.

Combined with this fact, the Getulist government developed public policies that protected labor, since it considered the regulation, institutionalization, and training of the new working class to be a matter of State, essential for the growth of industry and commerce. The emphasis of the labor legislation was focused on the urban worker, since this was the human capital that drove the industrial economy (FONSECA, 2012).

In this scenario, social security was institutionalized in the constitutional period of the government of Getúlio Vargas, between 1934 and 1937, protected by the Constitution of 1934, when it was decided that it would be up to the State to create and manage the social security autarchies, to implement collection and costing mechanisms.

Thus, in 1935, Law No. 159 regulated the contribution to the formation of the revenue of the Institutes and Retirement and Pension Funds subordinated to the National Labor Council. In the sequence, the Decree No. 890/1936 regulated the aforementioned law for, among other measures; fix the Union contribution, called the "pension quota", in the same proportion as the total contribution of the employees; to determine to the Retirement and Pension Funds and Institutes with employer credits higher than those of the associates, to promote the transfer to the special account of the Ministry of Labor, Industria Comercio, at Banco do Brasil, giving notice to the National Labor Council; constitute with the positive balance: a "General Fund for Guarantee and Compensation of Retirement and Pension Funds and Institutes", with the aim of providing eventual coverage of the deficit; budget of any of the Retirement and Pension Funds or Institutes. (QUEIROZ, C. F. L. S; DI RAIMO, V. B. S, 2020).

The institutionalization of social security has transformed the Retirement and Pension Funds – CAPs of private legal personality in Retirement and Pension Institutes - IAPs, or social security authorities, and reverted to the Brazilian State resources that were intended for infrastructure investments. In addition, the political gain resulting from the consolidation of social rights, such as work, social security and education, gave Getúlio Vargas the support of the working class.



The surplus social security made it possible to foster economic development, since the demographic bonus of the time did not yet require large expenses with the beneficiaries. Between 1930 and 1949, the expenses of all IAPs were on average 43% of the funds collected, therefore, the average positive balance for investment was 67%, and, in the period from 1934 to 1950, social security presented a surplus sufficient to contribute to the balance of public accounts and balance for investment in the Brazilian development and industrialization project (ANDRADE, 2000).

In that period, the political option was to invest the social security surplus from the contributions of workers and companies in the project of the government of Getúlio Vargas, instead of making long-term investments to meet the demands of the next generations when the demographic inversion occurred with more beneficiaries than taxpayers, and also in the case of the public service, The transformation of the non-contributory administrative model only occurred in 1998.

For a century or so, that is, from 1891 to 1998, the social security culture in the Brazilian public service was central to state financial accountability, as a permanent personnel expense, without any measure of prospecting future debt solutions or managing resources for this purpose.

2.2 THE RPPS MODEL AFTER THE CONSTITUTIONAL AMENDMENTS NO. 20/1998, NO. 41/2003 AND NO. 103/2019

According to data from the Social Security Statistical Panel of the Ministry of Social Security, currently, 2,145 federative entities organize the social security model of their public servants by the Own Social Security Regime - RPPS. Among them are the 26 member states, the Federal District, and the Union (BRAZIL, 2023).

The data of November 2022 indicate that 7,737,682 people were insured of the RPPS of the states, municipalities, and the Federal District, while in the Union the insured totaled 662,793 people, in December 2021 (BRASIL, 2023).

The new constitutional social security rules established, from 1998, contemplate this collectivity of approximately 8.4 million federal, state, municipal public servants and their dependents, who are enjoying benefits, such as retirees and pensioners, and active servers who have an expectation of right.

The transformation of the administrative model to the social security model occurred with the change in the nature of the legal regime, due to the contributory character assumed after the Constitutional Amendment No. 20/1998.

The main characteristics of the administrative model that contrast with the social security model are: a) the benefits granted were compensatory, due to the lack of remuneration and career policies; b) there was no specific source of funding; c) the actuarial basis of the system was not calculated; d)



increase in the mass of insured in order to increase the revenues of the Institutes, without programming future expenditure (CAMPOS, 2012).

After 1998, the main characteristics of the RPPS are: a) the basic scheme, because it includes the possibility of being combined with the supplementary scheme; b) restricted solidarity, by imposition of article 40 of the CF/1988 and in the formation of the intergenerational pact; c) of compulsory affiliation, from the investiture in effective office; d) state, by virtue of the initiative of its creation being of a state entity; e) contributory, from the new wording of article 40 of the CF/1988 by EC No. 20/1998; f) closed, due to the delimited universe of insureds; g) financial and actuarial balance, which aims to preserve the viability of the regime in the short and long term. (FIELDS, 2012)

If we admit that before 1998 the nature of the RPPS was of administrative legal regime, the best technique to be used to understand the legislative options of this period is that of Administrative Law. On the other hand, if after December 1998, the RPPS became a contributory regime to the social security molds, the analysis of the rules of the RPPS and its subsequent changes require the use of the institutes of Social Security Law (QUEIROZ, 2020).

The main changes promoted by EC No. 20/1998, which innovated with the mandatory social security contribution for active employees; EC No. 41/2003, which extended the requirement of contributivity to inactive employees and pensioners and; EC No. 103/2019, which established a new way of costing the RPPS, disciplined several hypotheses of increasing the collection of social security contributions and modified the calculation of pensions and death pensions, gave a new configuration to the RPPS pension model, but the problems of the intergenerational transition remain, due to the simple distribution system, that is, the current generation will contribute less, after the adoption of the new guidelines, such as the mandatory institution of supplementary pension, but the payment of current benefits continues with high values, due to the acquired rights of the previous generation (QUEIROZ, 2020).

In this sense, the improvement of the management of social security resources and the accountability of the public agents who are in charge of this task have become important instruments for the search for financial and actuarial balance of the current RPPS.

3 HOW THE LEGISLATION OF RPPS GOIÁS WAS ADAPTED TO THE REQUIREMENTS OF EC NO. 103/2019

Although the Proposed Amendment to the Constitution – PEC No. 06/2019 intended, initially, to change the Social Security system for the insured of the General Social Security Regime – RGPS – and for public servants linked to the Own Social Security Regime – RPPS – of all federated entities, Union, Federal District, states and municipalities, the wording approved by the members of the



National Congress presented new rules on pensions and pensions, only for the insured of the RGPS and for those of the RPPS of the Union.

Before the promulgation of the text from PEC No. 06/2019, materialized in Constitutional Amendment No. 103, of November 12, 2019, the Head of the Executive Power of the State of Goiás forwarded to the State Legislative House a Proposal for Amendment to the Constitution of the State of Goiás with content similar to that of the social security rules contained in the aforementioned amendment, providing for an adherence to the rules of calculation and readjustment of benefits of retirees and pensioners established for the insured of the Own Social Security Regime of the Union.

The objective of the PEC sent to the State Parliament was to promote the sustainability of the Goiás pension system in view of the high growth of the social security deficit and the fiscal conditions of the State of Goiás on that date, avoiding excessive costs for future generations and compromising the payment of benefits to retirees and pensioners.

In addition, it was necessary to reduce social security expenditure in order to make investments in the areas of education, health, public safety and infrastructure.

Several factors such as the increase in life expectancy and survival of Brazilians, the decrease in the number of taxpayers effective and lifetime servants in activity, authorized the amendment of the social security legislation as an urgent measure, given the growth trajectory of the social security deficit.

The information available in the Proposed Amendment to the State Constitution No. 6418/2019, indicated that, if the changes to the social security rules were not operationalized, the Goiás social security deficit would reach, in 2029, in the amount of almost 6 billion per year (GOIÁS, 2019).

In September 2019, within the State of Goiás, the ratio between active and inactive/pensioners corresponded to 0.89, that is, there were 54,097 active servers, 50,859 inactive servers and 9,456 pensioners (GOIÁS, 2019).

According to more recent data, extracted from the latest Actuarial Evaluation Reports of the Own Social Security Regime of the State of Goiás – RPPS/GO, RPPS/GO Financial Plan and RPPS/GO Social Security Plan, it is verified that the ratio is increasingly smaller, arriving in the month of December 2022, at 0.81. The RPPS/GO had, on this date, 50,051 active insured for 61,431 retirees and pensioners (GOIÁS, 2023).

The Proposed Amendment to the State Constitution No. 6418/2019, resulted in the promulgation of State Constitutional Amendment No. 65, of December 30, 2019. Although the constitutional rule bears total resemblance to EC No. 103/2019, the modifications regarding the contribution time and other requirements for the granting of retirement, death pension, the transition rules and the basis for calculating the social security contribution, presented by EC No. 65/2019, were



centralized in the amendments of articles 97 and 101 and in the addition of article 97-A to the State Constitution (GOIÁS, 2019).

Article 97 of the Constitution of the State of Goiás bears a resemblance to article 40 of the Federal Constitution and presents in its caput the principles and guidelines of the regime, such as the contributory and solidary character and the preservation of financial and actuarial balance. It also brings in its text the rules of retirement due to permanent incapacity for work, compulsory retirement and voluntary retirement, as well as the hypotheses of granting retirement with differentiated criteria and requirements.

Article 97-A of the Goiana Constitution, added by EC No. 65/2019, determined the application of social security rules for granting, calculating and adjusting the benefits of federal employees and their dependents to effective servants of the State of Goiás and their dependents. This provision, inserted in the Goiana Constitution, allowed the use of all the rules applicable to federal public servants provided for in Constitutional Amendment No. 103/2019 for the granting and calculation of retirement and death pension benefits to state public servants and their dependents.

In turn, § 4-A of article 101 of the State Constitution allowed the expansion of the basis of calculation of the social security contribution of retirees and pensioners of the State whenever there is a current deficit in the RPPS. Before the change, the basis of calculation consisted of the amount that exceeded the value of the ceiling of the RGPS benefits. After the insertion of the paragraph, the percentage of the ordinary contribution began to focus on the amount that exceeded the value of the national minimum wage.

Even with the effectiveness of the changes promoted by the state EC No. 65/2019 and with the application of the rules contained in EC No. 103/2019, it was necessary to promote the adequacy of all Goiás social security legislation. Thus, several projects were presented by the Governor of the State, given his formal competence to present the matters.

Due to the amendment of article 22, item XXI, of the Federal Constitution by EC No. 103/2019, the competence to provide for inactivities and pensions of the military police and military fire brigades, became private of the Union. With the enactment of Federal Law No. 13,954, of December 16, 2019, which added article 24-E to Decree-Law No. 667, of July 2, 1969, there was a determination that the Social Protection System of the Military of the States, the Federal District, and the Territories be regulated by a specific law of the federative entity.

Thus, the State of Goiás forwarded a bill that resulted in the publication of State Law No. 20,946, of December 30, 2020, providing for the Social Protection System of the Military of the State of Goiás – SPSM / GO.

Another result of the transformations caused by the enactment of the state EC No. 65/2019, was the publication of the State Complementary Law No. 161, of December 30, 2020, which provides



for the Own Social Security Regime of the State of Goiás – RPPS / GO –, which repealed, in its entirety, the State Complementary Law No. 77/2010, which dealt with the adequacy of the Own Pension Regime of Servers – RPPS – and Own Pension Regime of the Military – RPPM.

The state LC No. 161/2020 presents provisions on the management of the RPPS, the costing plan, the list of insured persons and their dependents, the compliance of social security information, the benefit plan, as well as rules for the issuance of a Certificate of Contribution Time, the registration of contribution time and the inspection and audit, which directly influence the management of the regime.

To complete the adaptation of the social security legislation of Goiás to the new regulation brought by EC No. 103/2019, a draft amendment of Complementary Law No. 66, of January 27, 2009, which established the Goiás Social Security – GOIASPREV autarchy, was presented.

This proposal resulted in the publication of State Complementary Law No. 175, of June 30, 2022, which adjusted the dissonant points with the new social security and social protection system. The changes implemented by LC No. 175/2022 in LC No. 66/2009 aimed to adjust the terminologies used in the legal text, such as the mention of the extinct Military Pension Scheme – RPPM –, in view of its transformation into the Social Protection System of the Military.

With the adjustment of all Goiás social security legislation to the provisions contained in EC No. 103/2019, the RPPS of the State of Goiás has tools that provide support to perform a social security management, with greater control of its assets and liabilities, as well as more transparency in the relationship with the insured and society.

4 LEGAL PROVISION ON TECHNICAL ADVICE ON BUDGETARY, FINANCIAL AND ACTUARIAL IMPACTS ON BILLS THAT AMEND THE RPPS LEGISLATION

In order to elucidate the importance of the technical opinion on budgetary, financial and actuarial impacts, in principle, it is necessary to define the concept of actuarial calculation. With origins in England, the actuary appears in Brazil with Getúlio Vargas, when the profession was introduced in the market and its necessary applicability. According to Martins (2020), with the edition of the Eloy Chaves Law, and the creation of the National Labor Council, the inaugural milestones of the inclusion of the actuary in the area of social security take place.

The calculation arising from the Actuarial Sciences uses several fields such as: mathematics, probability, statistics, economics, finance, accounting, programming, among others, to measure and evaluate the risks in the area of insurance and finance. Thus, the actuarial analysis of the RPPS requires the area to deal with the demographic, biometric, economic and financial aspects for the correct dimensioning of the aforementioned risks. Therefore, it is possible to identify that the analysis and



actuarial calculation are of fundamental importance for the sustainability of the RPPS, since they corroborate and solidify the dimensioning of the financial and actuarial balance of the pension plan.

As already mentioned in the first part of this article, there are 2,145 RPPS currently in operation. However, due to the history of the management of the RPPS, many of them are in a situation of actuarial deficit, as seen by the analysis of data from the Statistical Yearbook of Social Security of the RPPS (AEPS) AEPS 2021 – published in Nov/2022. Of the 1533 federative entities that sent the complete data, in 2022, for 29 it was not possible to identify the result, 24 presented positive actuarial result and 1480 negative (BRASIL, 2023).

The search for financial and actuarial balance is closely related to the deficit situation of these pension schemes. For Nogueira (2012), the financial and actuarial balance is also related to the capacity of the Brazilian State to implement public policies focused on the matter, which are of interest to citizens, should be of continuous action, with the involvement of the servers that participate in the management and in a transparent way so that it is possible to monitor society.

Nogueira (2012) also states that the RPPS created until 1998, in large part, did not have an actuarial study that evaluated the cost of the pension plan and established the sources of funding necessary to cover the payment of future benefits. The author attributes to this fact, in addition to organizational and structural deficiencies, the chronic situation of actuarial deficit present in the RPPS of the country.

Luiz Gushiken et al (2002) highlights that the concept of financial and actuarial balance has come to represent a basic principle since EC No. 20/1998, and that the RPPS should be guided by this principle, because, in practice, this means that, for the actuarial balance to be achieved, it is necessary that the contributions are sufficient to bear the future benefits. In order for this to be achieved, it is necessary that there is, in addition to the correct sizing of the actuarial calculation of future projections, the correct application of the contribution rates, which are derived from the application of legally regulated financing methodologies. Still, the authors conceptualize financial equilibrium by relating it to cash flow, where the revenues collected are sufficient to cover expenses.

If we consider that the financial and actuarial balance was already implicitly provided for in the Federal Constitution of 1988, article 195, paragraph 5, which provides: "No benefit or service of social security may be created, increased or extended without the corresponding source of total funding", there is no doubt about the obligation to observe the preservation of the financial and actuarial balance of pension plans, for the arts. 40 and 201 deal with the subject explicitly.

The Ordinance No. 1,467, of June 2, 2022, of the then Ministry of Labor and Social Security - MTP, today Ministry of Social Security - MPS, which regulates the parameters and general guidelines for the organization and functioning of the social security regimes of public servants of the Union, the



States, the Federal District and the Municipalities, regulates in its Chapter IV and Annex VI the parameters to be followed so that the RPPS guarantee the balance financial and actuarial.

With EC No. 103/2019, the Union, the member states, the Federal District and the municipalities had the opportunity to modify their own legislations that deal with the organization of the RPPS, adapting them to the pension reform, discussed in the National Congress, and bringing the issue of financial and actuarial balance to the reality of each pension plan.

In general, the RPPS, in their legislation, provide for the prohibition of the creation, increase or extension of any benefit without the corresponding source of total funding, following what is determined by the Federal Constitution of 1988.

Other RPPS, such as the one in the Municipality of Bertioga, have greater specifications regarding the control of financial and actuarial balance. Complementary Law No. 95, of July 3, 2013, which provides for the consolidation, amendment and updating of the social security legislation of the Municipality of Bertioga, and gives other measures, according to its article 103, item XI, imputes to the Administrative Council the competence to:

Art. 103. (...)

XI – monitor the bills that are being processed in the Executive and Legislative Branches, for approval, and that bring repercussions to the actuarial financial balance of the regime, especially those that deal with career reorganization, reclassification of positions and others, officiating to the competent authorities regarding the impacts on the RPPS.

Other RPPS go further and determine a technical study or actuarial evaluation that determines the financial, budgetary and actuarial impacts in relation to administrative acts that have repercussions on social security benefits. This is the case of the RPPS of Caraguatatuba, in its Complementary Law No. 59, of November 5, 2015, which provides for the reorganization of the social security system of the municipality of Caraguatatuba, State of São Paulo, in accordance with federal legislation and adopts other measures, which in its art. 132 determines:

Art. 132. Government projects, bills, decrees and other administrative acts prepared by the Executive and Legislative Branches, their Autarchies and Foundations that create or alter the funds that make up the remuneration of the effective position, or other permanent advantages, and also those funds that they incorporate, will be preceded by actuarial evaluation, presented by the body that authored the project, to preserve the actuarial and financial balance of CARAGUAPREV, according to art. 40 of the Federal Constitution/1988.

According to CARAGUAPREV (2023), for the edition of Complementary Law No. 92, of November 7, 2022, which brings in its wording the creation of administrative positions for the Institute of Social Security, the actuarial impact of the creation of such positions was elaborated. In the study that subsidized the bill, it was considered the entry of 11 (eleven) insured in the plan, as well as an increase of R \$ 398,352.13 in mathematical reserves, which would reflect in an increase of 0.08% of the actuarial deficit calculated in the Actuarial Evaluation of 2022.



This study demonstrates CACARAGUAREV's commitment to the sustainability of the benefit plan, in addition to the search for maintaining financial and actuarial balance.

In the State of Goiás, as a way of equating the deficit and seeking the sustainability of the RPPS, Law No. 20,850, of September 16, 2020, promoted the mass segregation of the insured of the RPPS/GO. Still, within the scope of Goiás legislation, aiming at the preservation of financial and actuarial balance, Complementary Law No. 161/2020, reinforces in its article 9:

Art. 9 In attention to the principle of consideration established in § 5 of article 195 of the Federal Constitution and provided for in item IV of article 7 of this Complementary Law, it is established that the bills that have repercussions on social security benefits must present a technical opinion on the budgetary-financial and actuarial impacts on the RPPS/GO, issued by GOIASPREV.

The wording of article 9 above demonstrates the commitment to the sustainability of the RPPS, observing the provisions of the Federal Constitution and ensuring financial and actuarial balance.

By way of example, we present proposition No. 2021009471, which has as its subject the amendment of Complementary Law No. 161/2020, and aims to amend § 2 of article 18, defining that the social security contribution will focus on the value of the contribution calculation base that is higher than the highest amount between R \$ 3,000.00 (three thousand reais) and 1 (one) minimum wage.

The complementary bill, sent to the Legislative Assembly of the State of Goiás by the Governor of the State, has the technical opinion issued by GOIASPREV, by a qualified actuary, as well as, with the required compensation, observing the provisions of § 5 of article 195 of the Federal Constitution and item IV of article 7 of Complementary Law No. 161/2020.

According to the technical opinion mentioned, the proposed new costing plan would not incur financial and actuarial imbalance given the maintenance of the surplus situation of the Social Security Fund. In addition, the projection of the annual revenue waiver resulting from the exemption would be, on average, R\$ 90,896,923.20 (ninety million, eight hundred and ninety-six thousand, nine hundred and twenty-three reais and twenty cents), thus demonstrating the need for new contributions from the State Treasury to cover the insufficiency of the Financial Fund of the RPPS/GO.

To comply with the requirements of § 5 of article 195 of the Federal Constitution and item IV of article 7 of Complementary Law No. 161/2020, the Secretary of State for the Economy attested that it intended to use resources from the sale of Celg-T, which occurred on October 14, 2021. According to the aforementioned secretariat, after the discount of the charges, such negotiation would bring to the State the estimated value of R \$ 1,628,000,000.00 (one billion and six hundred and twenty-eight million reais).

Thus, after the legal procedures, Complementary Law No. 168, of December 29, 2021, was approved, which promoted the aforementioned contributory exemption. As it was possible to observe,



both GOIASPREV and the State of Goiás sought measures to preserve the financial and actuarial balance and sustainability of the RPPS, in addition to having promoted a public policy that had a positive impact on the lives of retirees and pensioners of the RPPS/GO.

Is it possible to affirm that GOIASPREV, the management unit of the RPPS of the State of Goiás, has used this technical tool to evaluate the commitment and maintenance of the financial and actuarial balance of the benefit plan.

Such sustainability measures aim to subsidize the decisions of the competent authorities that directly affect the guarantee of the social security rights of state public servants and their dependents.

5 CONCLUSIONS

The historical tradition of patrimonialist administration has supported public servants with social security protection in a special premium regime, differently from public employees and workers who have always been linked to the general contributory regime. However, the right to social security of public servants based on a non-contributory system and sustained, only, with indirect resources by the federative entities had to adapt to the social and political changes that occurred in Brazil, due to the economic crisis of the 90s.

The notion of sustainability of the pension of Brazilian public servants is a recent challenge, if compared with the discussion about the social security deficit of the general regime, but also, of high complexity due to the numerous laws existing in each federative entity, on the matter.

The technical opinion on budgetary, financial, and actuarial impacts on bills that change the RPPS legislation is revealed as a tool capable of measuring the degree of state indebtedness and the accountability of the public agents involved who may disregard intergenerational rights.



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