

N.	DISCRIMINACAO	VALOR TOTAL ITEM	%	MESES											
				1	2	3	4	5	6	7	8	9	10		
1	SERV ESC, LAB E CAMPO	540.762,12	14.89	74.00 400163.97 11.02	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.90 15682.10 0.43	2.80 15141.34 0.42	
2	CANTEIRO DE OBRA	19.228,99	0.53	38.80 7460.85 0.21	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	6.80 1307.57 0.04	
4	TRANSPORTES	29.449,42	0.81	70.00 20614.59 0.57	30.00 8834.83 0.24	---	---	---	---	---	---	---	---	---	
5	SERV COMPLEMENTARES	83.770,17	2.31	60.00 50262.10 1.38	19.60 16418.95 0.45	---	---	---	---	---	---	---	---	20.40 17089,11 0.47	
12	ALV E DIVISORIAS	107.863,15	2.97	---	---	50.00 53931.58 1.49	50.00 53931.58 1.49	---	---	---	---	---	---	---	
13	REV PAR,TETOS, PISOS	605.903,01	16.77	---	---	---	---	33.00 200937.99 5.53	33.00 200937.99 5.53	---	---	---	---	---	
14	ESQ MAD,SER,FER, VID	446.520,46	12.30	---	---	---	---	---	---	---	---	---	33.00 147351.75 4.06	34.00 151816.96 4.18	
15	INST ELE,HID,SAN,MEC	789.154,66	21.73	---	---	---	---	---	---	---	---	---	---	50.00 394577.33 10.87	
17	PINTURAS	285.837,46	7.87	---	---	---	---	---	---	---	---	---	---	30.00 85751.24 2.36	
18	JAPAR HID,SAN,ELE,MEC	719.743,53	19.82	---	---	---	---	---	---	---	---	---	---	50.00 359871.77 9.91	
TOTAL PARCIAL		3.631.232,98	100.00	13.18 478501.51	1.16 42243.45	1.95 70921.25	1.95 70921.25	6.00 217927.67	6.00 217927.67	6.00 217927.67	6.17 224016.70	4.53 164341.42	27.66 1004541.76	31.39 1139890.30	

* M18NOVB

out. Nov. 82

pp 591.666, 21

Valter Góes Venancio
 Chefe de Serviço de Projeto
 DPCR/EMUSA
 Mat. 2444

8-039.526,77

200114829111

120
A
mat
241

200/14829/17

12/4
ma
24/1

PREFEITURA MUNICIPAL DE NITERÓI

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	3,00
X.2 - Seguro e Garantia	0,80
X.3 - Risco	0,97
X =	4,77%
Y. Taxa representativa das DESPESAS FINANCEIRAS	
TIPO	ALÍQUOTA (%)
Y.1 - Despesas Financeiras	0,59
Y =	0,59%
Z. Taxa representativa do LUCRO	
TIPO	ALÍQUOTA (%)
Z.1 - Lucro Presumido	1,50
Z =	1,50%
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

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**.

B.D.I com Desoneração → 20%

Valter Gora Venancio
Chefe de Serviço de Projeto
DPCR/EMUSA
Mat/ 2444