

# Profile and contingent nature of brazilian social security active debt between 2012 and 2020

Grazielle Almeida dos Santos , Diana Vaz de Lima , Marcelo Driemeyer Wilbert 

Universidade de Brasília, Brasília-DF, Brasil.



<sup>1</sup>grazi.almeidafernandes@gmail.com  
<sup>2</sup>diana\_lima@unb.br  
<sup>3</sup>marcelodw@unb.br

Edited by:  
Claudia Cruz

## Abstract

**Objetivo:** to analyze the capacity of the Brazilian Government to recover receivables from the active social security debt (DAP).

**Method:** the DAP registration process flow and DAP's payment probability classification are presented, covering balances, payments, registration time and other details of balances. Next, the recoverability of the DAP is analyzed using descriptive statistics of the data available in the Rendering of Accounts of the President of the Republic, in the General Balance Sheet of the Union (BGU) and on the website of the Attorney General of the National Treasury (PGFN), covering the period from 2012 to 2020, based on the rating classification established by Ordinance No. 293/2017.

**Results:** research findings show that (i) there was an increase in the amount of amounts registered as DAP in the period; (ii) while the DAP stock grew exponentially in relation to the gross domestic product (GDP), the recovery of these values remained relatively constant; (iii) 64.8% of the amounts recorded in the period corresponded to irrecoverable credits or those with a low probability of recovery. Therefore, the recoverability of receivables arising from the active Brazilian social security debt is low, evidencing the contingent nature of these amounts.

**Contributions:** the study confirms the findings in the literature on the low level of recovery of receivables and their doubtful accumulation in the public sector financial statements, and warns about the discrepancies observed in the official databases that deal with the active Brazilian social security debt.

**Keywords:** public revenue; tax evasion; social Security; debts; public economy.

## How to cite:

Almeida dos Santos, G. ., Lima, D. V. de, & Driemeyer Wilbert, M. (2022). PROFILE AND CONTINGENT NATURE OF BRAZILIAN SOCIAL SECURITY ACTIVE DEBT BETWEEN 2012 AND 2020. *Advances in Scientific and Applied Accounting*, 15(3), 140–154/155. <https://doi.org/10.14392/asaa.2022150306>

Received: October 19, 2021  
Revisions required: March, 22, 2022  
Accepted: December 10, 2022

## Introduction

The collection of receivables and their recoverability have been designed in the internal controls of public entities (Decker, 2012). Queiroz (2020) argues that in Brazil the low efficiency of recovering receivables arising from active debt causes tax credits to lose their social function of serving the public interest, and that the way in which the collection of taxes is currently carried out and the way in which tax enforcement takes place generate incentives for taxpayers to opt for default.

Official estimates indicate that the use of receivables, that is, their realization, is far below expectations, turning around 1% per year of the total receivables calculated (Castro & Afonso, 2018). According to Goebel (2017), the issue of receivables is, in a way, radiant, because if the government expects to receive less in taxes and contributions, consequently causing an increase in the stock of receivables, it is likely that it will experience difficulties to meet commitments arising from debt service.

For Rocha and Pinho (2013), only from the accounting records that faithfully reflect the amount of resources receivable from taxes will it be possible to control the effective collection rate of a certain tax in comparison with the respective tax entries, as well as possible tax exemptions granted by the Executive Power, and these values must be properly managed. Another issue to be observed concerns the uncertainty related to the receipt of these values, that is, the chances of them being recovered (Hendriksen & Van Breda, 1999; Castro & Afonso, 2018). For Arbatskaya (2019), the list of criteria for recognizing bad debts should be expanded due to the absence of guarantees for receivables provided for by law or contract.

In Brazil, however, the collection of public assets representing taxes and other credits owed by taxpayers and society has been insufficient (Castro & Afonso, 2018). In the researchers' opinion, the stocks accumulated in assets are increasing and the effective transformation of these receivables into cash continues to account for tiny proportions of government revenue. In practice, there is a lack of up-to-date and consistent diagnoses on the situation of the overdue debt in Brazil, both on the volume of accumulated stock and (above all) on its recovery (Fattorelli & Gomes, 2018).

During the discussions of projects for the reform of the Brazilian pension system that took place between 2016 and 2019 (PEC No. 287/2016 and PEC No. 6/2019), it was presented that among the main problems for the

sustainability of Brazilian pension accounts were failures in collecting social security contributions by companies, which in 2018 resulted in an accumulated active social security debt of more than 490 billion reais (Tribunal de Contas da União [TCU], 2019). However, official reports showed that a large part of these amounts were owed by companies that went bankrupt or were extinguished (Instituição Fiscal Independente [IFI], 2019).

The technical opinion (Nota SEI No. 58/2018) presented in 2018 by the Ministry of Finance of Brazil, which analyzed the effects of the special installments granted in 2017 on the recovery of credits in 2018, showed that, in addition to the excessively extended period for receiving the amounts owed as part of social security debt installments and the significant amount of tax waiver, more than 80% of the amounts were owed by debtors with high or medium payment capacity, which means that those most benefited by this type of tax benefit were financially balanced individuals and companies (Brasil, 2018). Among the explanations for this default could be the fact that the cost of paying federal taxes in installments is lower than the cost of raising funds in the banking system, which makes paying taxes in installments, including social security taxes, an economically viable strategy for companies (Lima et al., 2017).

Given this scenario, considering that in Brazil there is no consensus on the amount of credits to be received by governments (Castro & Afonso, 2018), and that for Borsio (2016) there is a lack of management in the collection of receivables and little is done to effectively bring the amount owed for social security accounts, this study brings the following research question: what is the recoverability of receivables from DAP?

In this way, the present study aims to analyze the capacity of the Brazilian Government in the recovery of receivables arising from the DAP.

## 2. Previous Research

### 2.1 Recognition, Measurement and Disclosure of Public Sector Receivables

According to the provisions of NBC T SP - Conceptual Framework, prepared by the Federal Accounting Council (CFC), an asset is a resource controlled by the entity as a result of a past event, a resource being understood as an item with service potential or capacity to generate

economic benefits (CFC, 2016; Lima, 2022). Regarding the measurement process, an asset can be measured both based on entry values (historical cost, market value and replacement cost) and on exit values (market value, net sales price and value in use) (CFC, 2016, item 7.6).

According to the norm, if there are uncertainties in the recognition of assets, an appropriate measurement basis must be assigned, which is sufficiently relevant and faithfully representative (CFC, 2016, item 6.7). The assets present in the equity structure of the public sector accounting reports must be classified, after their recognition and measurement, as Current Assets (AC) or Non-Current Assets (ANC) depending on the observation of at least one of the criteria presented in Table 1.

**Table 1 – Asset recognition criteria**

Classification	Convertibility	Immediate realization?	Expectation of realization after disclosure of financial statements
Current Asset	High	Yes	within 12 months
Non-Current Asset	Low	No	after 12 months

Source: Own elaboration based on National Treasury Secretariat (2021)

Therefore, a resource is classified as AC if it is available for immediate realization or if it is expected to be realized within 12 months after the disclosure of the financial statements. Other items that do not fit into any of the described possibilities must be classified as ANC (Secretaria do Tesouro Nacional, 2021).

Despite the apparent clarity of the criteria for recognizing public sector assets in AC and ANC, questions still remain about the proper classification of these accounts (Severo & Lima, 2016; Silva et al., 2016). One of these questions concerns the accounting treatment of short- and long-term credits, also known as receivables, and adjustments related to credits considered uncollectible receivables.

According to Loza (2019), the definition of what is receivable varies from author to author depending on the point of view from which credit is being analyzed, and whether the reference is the public sector or the private sector. For Queiroz (2020), receivables can be defined as benefits that, in the future, are likely to generate cash.

In Brazil, part of the difficulty in recovering these amounts may be the fact that, until recently, the recognition of public revenue was made based on budgetary criteria, that is,

only at the time of the effective entry of the resource (art. 35, Law No. 4,320/1964), leaving for a second moment the accounting of amounts pending receipt, even if the taxable event has been fulfilled (Lima, 2022). With the advent of the process of convergence of Brazilian public accounting to international standards, the registration of the right to receive related to these amounts started to be carried out on an accrual basis, based on the taxable event, which meant that the receivables could be better observed.

In accordance with the provisions of Brazilian legislation, receivables can be classified into taxable receivables (amounts receivable arising from the power of the State to collect taxes and contributions) and non-taxable receivables (collection rights not arising from the calculation or collection of taxes and contributions) (Loza, 2019). However, according to the researcher, there is a possibility that part of these receivables will not be recovered or that they have a low probability of recovery, that is, of becoming unrecoverable (uncollectible receivables). In this case, the recommendation is to establish a loss estimate corresponding to the irrecoverable amounts, to reflect the real situation of receivables. For Al-Mahmoud and Nobanee (2020), unbilled receivables (in the process of collection) are the most likely to represent future losses.

Leitch and Lamminmaki (2011) clarify that receivables management policies have two main objectives: (i) the collection of amounts classified as receivables must be carried out observing due legal process; and (ii) receivables must be reduced to the amount expected to be recovered, with bad debts being controlled separately from the financial statements. The researchers consider that the management of these amounts contributes to the establishment of indicators for measuring receivables and to indicate the performance and success of policies in recovering such amounts.

In the case of social security credit, Lim (2020) understands that the way it is accounted for can even influence the level of public social security debt. For Rossi and Santos (2016), it is essential to adjust the stock of social security debt according to the expected receipt, hence the importance of this management. A report called Analysis of Active Credits – 2020 (Receita Federal do Brasil, 2020) shows that social security credit can be classified into four groups based on the status of the credit registration: (i) debtor; (ii) enforceability suspended by administrative process; (iii) enforceability suspended by legal process; and (iv) installment plan (Table 2).

**Table 2 – Nature and status of social security credit**

Group	Credit Situation	Description
Debtor	Irregular	Credit payable and subject to enrollment in active debt
Enforceability suspended by administrative process	Regular	Credit suspended until the administrative decision responsible for the credit and review of the entry made
Enforceability suspended by legal process	Regular	Credit under discussion by the court
Installment plan	Regular	Credit consolidated and amortized in installments for payment

Source: Own elaboration based on the Federal Revenue of Brazil (2020).

As can be seen, like any other receivable, the social security debt receivable is a potential source of cash flows, and the fiscal conditions in which they were calculated should be considered (Lim, 2020). Credits of a social security nature, as well as other credits that make up receivables, must be recognized in the RCPG for the year to which they belong when the defining characteristics of an asset are met, when the non-receipt of the credit is verified due to the expiration of the period and when the economic benefits or future potential are considered practically certain by the bodies responsible for their management (Severo & Lima, 2016).

For Marice et al. (2018), the recognition of receivables should be done based on the quality of the credits, determined by the maturity and efforts to collect the respective credits by the government. According to Delgado and Vizhco (2020), these values must be recovered in a maximum period of three months, since, according to the researchers, longer periods could minimize the return on the investment made in receivables.

By regulating the degree of recoverability of credits registered in overdue debt, the Brazilian Government established a rating based on the sufficiency and liquidity of guarantees, active installments, payment capacity, total indebtedness and history of non-payment (Art. 3, Portaria MF No. 293/2017). According to the norm, the payment capacity of the debtors enrolled in the Active Debt of the Union will be evaluated based on the analysis of the economic and fiscal information provided by the debtor or third parties to the Federal Revenue of Brazil (Art. 6, Portaria Ministério da Fazenda do Brasil No. 293/2017).

A concern presented by Castro and Afonso (2018) concerns the exponential growth observed in receivables inventories, whose realization in revenues continues to decrease over time. Estimates presented by the researchers show that there is a very low recovery of these amounts, around 1% of receivables per year, with the consequent reclassification of them from short to long term, and also an increase in estimates with the loss of the respective credits.

About the adjustments related to credits considered uncollectible (uncollectible receivables) and bad debts, it can be conceptualized as the part of credits that cannot be recovered (Castro & Afonso, 2018). For Zhadan (2017), the loss on receivables can be characterized as that which contains a low level of receipt, with a growing accumulation of doubtful amounts in the financial statements and with a low level of future recovery, which occurs when there is no receipt of these amounts by the entity.

The central accounting body itself recognizes the need to account for losses with bad credits, advising that this be done through a reducing account of the respective receivable with a diminishing result account as counterpart (Secretaria do Tesouro Nacional, 2021). In addition, the guideline is that the calculation and accounting record of the adjustment must be made by the body responsible for managing the credit classified as receivable in the financial statements.

However, there are circumstances in which a resource arises from unplanned events or events that are not fully within the entity's control, and which cannot be reliably recognized or measured. Such resources are called contingent assets (CFC, 2016). In the case of these values, the recommendation is that they are not recognized in balance sheet accounts or evidenced in the financial statements, since they may result in the recognition of assets that may never be realized or whose realization has extreme probability of non-occurrence (CFC, 2016). The established rule is that if there is a change in the probability of realization of contingent assets, with the consequent inflow of resources into the entity, these amounts are shown in explanatory notes (CFC, 2016).

The assessment of the likelihood of inflows of resources for amounts classified as contingent assets – probable, possible and remote – defines how they should be treated in the accounting environment (Table 3).

**Table 3 - Probability of resource inflows**

Is there a probability of inflow of assets derived from an uncertain resource?	Is it a contingent asset?	Is there recognition and disclosure?
Practically certain	No	Recognition is made in the asset and disclosure in the financial statements
Probable, but uncertain	Yes	Recognition must not be made, but must be evidenced in explanatory notes

Fonte: Elaborado a partir da NBC T SP – Estrutura Conceitual (CFC, 2016).

As can be seen from the information presented in Table

3, the main differences between contingent assets and other assets concern their control and liquidity, since some or all of the requirements that make up the control are outside the entity's purview, hovering uncertainties about its possibilities. In the case of the Brazilian public sector, when an overdue debt is not paid, it is registered for control and collection in active debt (§ 3 of article 2, Law No. 6,830/1980 (Brasil, 1980).

According to Law No. 4,320 (1964), the active debt whose credit is owned by the National Public Treasury may be of a tax nature (that of a legal obligation relating to taxes and respective surcharges and fines) or non-tax (other credits of the Treasury Public). For Rossi and Santos (2016), the active debt of tax nature originates from legal obligations arising from non-payment of taxes and fines resulting from it, and DAP, the focus of this study, is included in this large group.

### 2.2 Paths of Social Security Active Debt

The DAP originates from the identification of the taxpayer who did not pay the social security contribution installment on time (art. 3, Portaria da Procuradoria Geral da Fazenda Nacional [PGFN] No. 33/2018). At this time, the debtor is notified via administrative means. If you pay within the 90-day period, the charge is archived. Otherwise, and in compliance with regulatory requirements, the amount due is then processed by the Federal Revenue Service of Brazil or by the agency responsible for the credit, and forwarded for legality control and registration with the competent agency.

Within the scope of the Federal Government, the PGFN is the body responsible for registering and executing the collection of the active debt, in accordance with § 4 of art. 2 of Law No. 6,830 (1980). The PGFN has the duty, after registration, to examine the regularity, certainty and liquidity of the debt (Art. 3, Law No. 6.830/1980) and establish the charges and surcharges levied on the amount due (Art. 1, Decree-Law No. 1,025/1969) (Brasil, 1969), which may or may not include monetary restatement, fine and default interest on the amount entered, which are no longer computed upon receipt, deduction, amnesty or cancellation of registration.

Subsequent to registration by the PGFN and the calculation of other charges on the debt, when applicable, the defaulter is notified of his/her situation, who may or may not settle it voluntarily. If he settles, through a friendly collection, the collection process is closed and the debtor's enrollment in overdue debt is written off. If the payment of the amounts due is not made, judicial collection will be carried out, as provided in art. 22 of Decree-Law No. 147 (1967) (Brasil, 1967). In the latter case - judicial collection, the taxpayer now has his data registered in the Informative Register of Unpaid Credits of the Federal Public Sector (CADIN), making it impossible, among several other consequences resulting from this action, to contract bank loans (item I and § 4 of article 1, Law No. 10.522/2002).

The paths involved, from registration to filing the registration of the active social security debt, like the other Active Debts of the Union, are summarized in Figure 1.

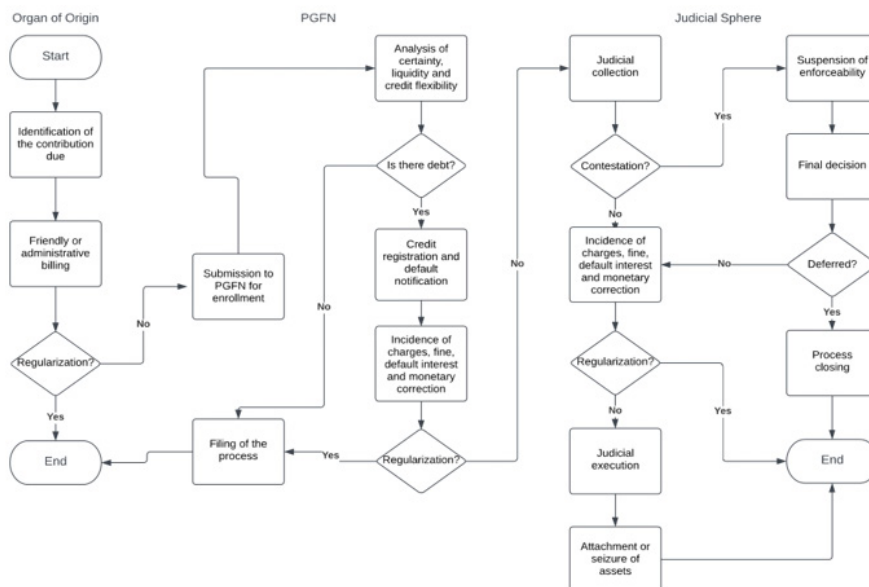


Figure 1 – Active Social Security Debt Paths

Source: Own elaboration based on the flow of information covered within the scope of the PGFN.

It should be noted that the amounts entered in overdue debt are subject to challenge by the debtor, as set out in the sole paragraph of art. 204 of Law No. 5.172/1966 (Brasil, 1966), with the burden of proof being borne by it. If the contestation is granted in favor of the taxpayer, the respective collection process will be filed by the judicial body responsible for the dispute and the registration in active debt will be written off. Otherwise, the amounts due will be updated, the payment of which may be made directly or through judicial execution, materialized by the attachment or seizure of the defaulter's assets. It is important to point out that when the collection amount of the active debt is less than the cost to obtain it (Art. 54, Law No. 8.212/1991), or if the amounts to be collected are less than R\$ 1000, Brazilian legislation does not oblige enrollment in active debt (item I of art. 1 of Portaria MF No. 75/2012) (Ministério da Fazenda, 2012)

In accordance with the provisions of § 2 of art. 39 of Law No. 4,320 (1964) and art. 204 of the National Tax Code – Law No. 5.172 (1966), the active social security debt can be classified as taxable and owned by the National Treasury, falling under the same conditions, from registration to execution, provided for any active debt of the public sector, emphasizing that the statute of limitations for active debt related to social security contributions, in accordance with art. 144 of Law No. 3,807/1960 (Brasil, 1960), is 30 years.

### 2.3 Classification of Union Active Debt Credits

Aiming to segregate the Union's social security credits and establish a reliable basis for their recognition and classification, the Ministry of Finance (current Ministry of Economy) published Ordinance No. 293 (2017) establishing the criteria for classification (rating) of the credits registered in active debt of the Federal Government, being also instituted at the time a Permanent Group for Classification of credits enrolled in active debt of the Federal Government (GPCLAS). According to the norm, the active debt rating can be broken down into four classes: (i) high probability for recovery; (ii) average probability of recovery; (iii) low probability of recovery and (iv) irrecoverable (art. 10, Portaria No. 293/2017) (Table 4).

**Table 4 – Union's Active Debt Rating**

Class	Probability of Recovery	Description
A	High	Loans whose liquidity is almost certain
B	Average	Credits whose liquidity is probable but uncertain
C	Low	Credit with likely non-realization liquidity
D	Irrecoverable	Credits with no realization probability

Source: Prepared from Portaria No. 293/2017.

Credits classified in class A must be recognized in the RCPG in asset accounts, complemented by explanatory notes. Credits classified in class B, in turn, should only be recognized in explanatory notes to the financial statements, since it is not possible to assess estimates on their recoverability. In the case of credits in classes C and D, the orientation is that they be classified as contingent assets, due to the loss of their ability to generate future economic benefits (Secretaria do Tesouro Nacional, 2021). It should be considered that contingent assets should not be recognized in the financial statements, much less subject to disclosure in explanatory notes, since their credits are practically illiquidable (Severo & Lima, 2016).

Regarding the measurement of these receivables, the outstanding debt must be based on its realization value after determining the certainty and liquidity of the credit, that is, these values must be measured by the final amount in cash or by the equivalent value expected to be obtained, including monetary restatement, interest, fines and other charges, in order to ensure the faithful statement of accounting facts. It should also be considered that the credits analyzed have different levels of probability of non-realization due to several variables, such as, debt cancellation.

For this reason, the DAP, in accordance with the provisions of the National Treasury Secretariat (2021), must be accompanied in its registration by an adjustment for losses whose measurement, methodology and calculation memory must be evidenced in explanatory notes. Controlling the stock of active debt, in turn, should be done by adjusting for losses on active debt, which is shown in the reports as a reducing account, portraying the net balances of active debt (Rossi & Santos, 2016). When the registered amounts are actually received, when the tax benefit is granted to defaulters or when the debt is canceled or offset against other credits, the DAP should no longer be exposed and evidenced in the financial statements.

It should be noted that in the accounting reports that explain the situation of social security credits registered in active debt, there is a segregation of such values in Active Social Security Debt in installments (credits registered that went through some federal government financing program) and Active Social Security Debt not in installments (enrolled credits that are in the process of collection, suspended enforceability and negotiation).

In addition, regarding the type of situation in which social security credits may be entered, according to information

available on the 500 largest companies in debt with social security on the website of the General Attorney of the National Treasury (Procuradoria Geral da Fazenda Nacional, 2020), they can be classified as in an irregular situation (credits registered in the collection process) or in a regular situation (indicates whether the registration is in tax benefit - in installments or moratorium; under negotiation; suspended by court decision or in guarantee - fully guaranteed).

### 3. Methodology

In order to analyze the DAP profile (enrollment time, amount, classification, among others) and its recoverability, this work was divided into two stages. In the first stage, the discussion on accounting, the flow of the registration process and the classification of the probability of payment of the active social security debt were organized. In a second moment, a survey of data related to the DAP was carried out, covering balances, payments, registration time and other details of the balances. The data were obtained from the accounting and financial statements contained in the Rendering of Accounts of the President of the Republic of Brazil, in the BGU and in the PGFN's debt system database. It should be remembered that the PGFN registers and manages the credits registered in the DAP and maintains this system, feeding it or updating it when necessary.

It should be noted that the database extracted from the Rendering of Accounts of the Presidency of the Republic and the BGU was broken down into installments and non-installments in order to demonstrate the measures adopted in the scope of the inspection of revenues and combating tax evasion and recovery actions of credits in administrative and judicial instances (Secretaria Geral da Presidência da República, 2019). The database collected in the PGFN files is intended to demonstrate the portion of the active social security debt in an irregular situation (in collection) and that in a regular situation (suspended by court decision, in tax benefit and guaranteed), in order to obtain a base reliable for establishing the debt rating and its respective recognition, measurement and disclosure in the financial statements of the public sector.

The database built from the Statements of Accountability of the Presidency of the Republic and the BGU refer to the years 2012 to 2019, while the database extracted from the PGFN refers to the amounts registered up to March 2020. Descriptive statistics were used for data organization and analysis. Due to the unexpected, but observed, differences in the balances of the databases

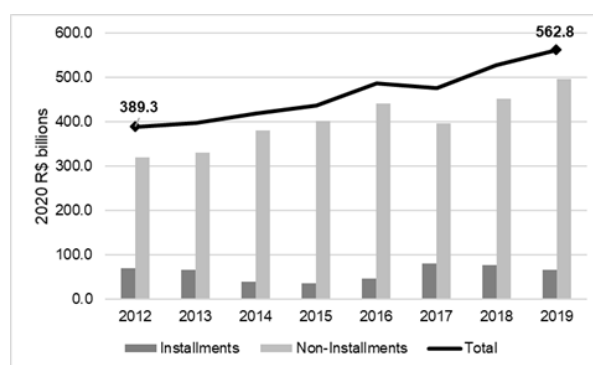
under analysis (Accountability of the Presidency of the Republic /BGU and PGFN), they were analyzed separately, since the information in one database complements the information contained in the other.

Explanations were also sought via the Access to Information Law (LAI) on the differences observed in relation to the database of credits of a social security nature managed by the Federal Revenue of Brazil, for analysis of credits constituted but not yet registered in DAP. In response, Note Corat/Cobra/Dapar No. 184, of 09/11/2020, relating to process No. 13035.101980/2020-63, stated that the coordination responsible for this area at the Federal Revenue Service of Brazil is unable to provide the required information, as it would require exceptional work, which is not part of their attributions. Thus, there is, in this aspect, a limitation of the research. Finally, it is informed that the monetary values were corrected by the accumulated inflation until 2020, using the National Consumer Price Index (INPC).

### 4. Results

#### 4.1 Evolution of Inventory and Breakdown of Active Social Security Debt

From 2012 to 2019, there was a significant increase in the stock of active social security debt (real growth of 44.6%), presenting at the end of the 2019 fiscal year the amount of R\$ 562.8 billion registered (at 2020 prices), the largest part composed of non-installment social security credits. On the other hand, the stock of DAP in installments (in payment) remained low, varying between 8% and 17.8% of the total (Figure 2).

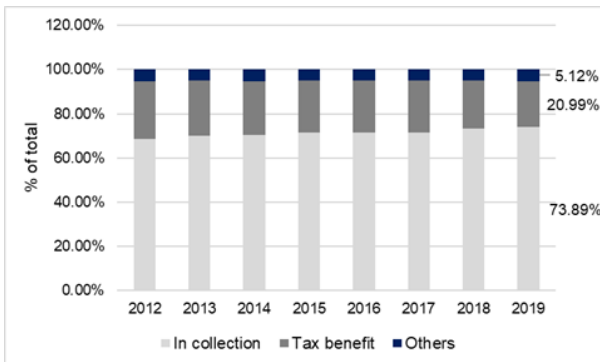


**Figure 2** – Evolution of the Social Security Active Debt Stock  
Source: Own elaboration based on TCU (2012 - 2019) and BGU (2013 - 2019).

Figure 2 also shows that, over the years, the DAP stock continued to increase, which indicates that, despite

the efforts made, they lack effectiveness, since the DAP continues to be composed, fundamentally, of credits not in installments (Santos, 2017). Bearing in mind that credits not paid in installments are those in the collection process, suspended liability or negotiation stage.

Over the years, it was found that most of the Active Social Security Debt remained classified as 'Pending collection', ranging from 68.6% in 2012 to around 73.9% in 2019 (Figure 3). Active debt classified as collection is debt in an irregular situation, differing from debt under negotiation, in suspension, in guarantee or linked to the tax benefit. In Figure 3, it can be seen that the tax benefit debt corresponded to 21.0% of the total in 2019, while the "other" category (debt under negotiation, in suspension or in guarantee) was 3.3% of the total.



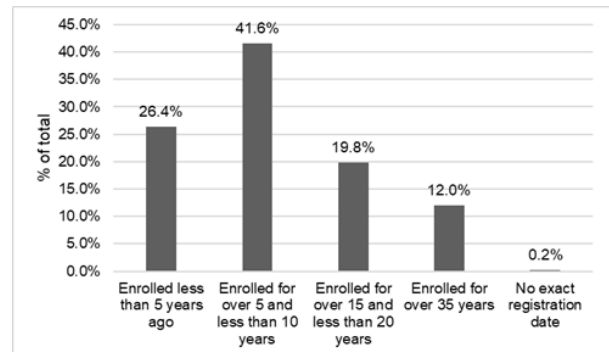
**Figure 3 - Evolution of Social Security Debt by Type of Situation**

Source: Own elaboration based on PGFN (2020).

It is important to emphasize that keeping the DAP values in collection may represent a problem, since they are the most likely to represent future losses, that is, with a remote probability of recovery or simply irrecoverable (Al-Mahmoud & Nobanee, 2020). Such facts corroborate the statement by Castro and Afonso (2018) that the collection of public assets representing taxes and other credits owed by Brazilian taxpayers are very insufficient.

When analyzing the maturity of the Social Security Active Debt, it appears that more than half of the credits were registered in the last ten years, owed predominantly by legal entities (97.4%). And that despite the legislation establishing the statute of limitations at 30 years, there are credits registered for more than 35 years and others without identifying information regarding the date of their

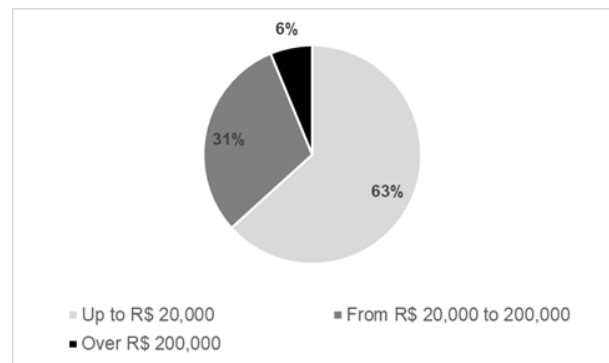
registration (Figure 4), reinforcing the contingent nature of part of the DAP. Maintaining this condition is contrary to the provisions of Delgado and Vizhco (2020), who state that such amounts must be recovered within a maximum period of three months, as longer periods could minimize the return on the investment made to collect it.



**Figure 4 - Maturity of Social Security Debt (proportion of values) - March/2020**

Source: Own elaboration based on PGFN (2020).

Figure 5 shows the number of debtors (individuals and legal entities) that are enrolled in the Social Security Active Debt, separated by the range of debt amounts. Thus, it can be seen in Figure 5 that most debtors have debt in the range of up to R\$ 20,000, covering 63.3% of all debtors.

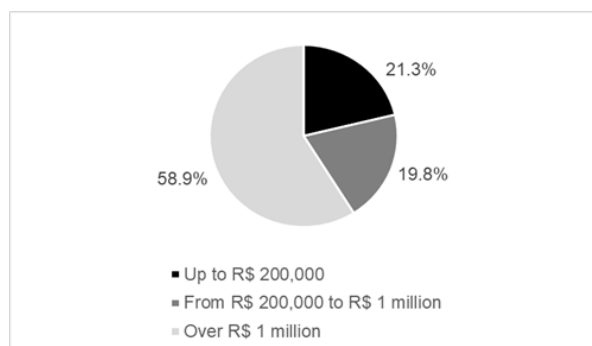


**Figure 5 - Proportion of Debtors by DPA Value Range - March/2020**

Source: Own elaboration based on PGFN (2020).

On the other hand, when analyzing the accumulated debt by value range (Figure 6), it is observed that 58.9% of the active social security debt corresponds to credits greater than R\$ 1 million. Debt of up to R\$200,000 corresponded to 21.3% of the total and debt in the range of R\$200,000 to R\$ 1 million accounted for 19.8% of the total.





**Figure 6 - Proportion of Accumulated Debt for Each Value Range - March/2020**

Source: Own elaboration based on PGFN (2020).

As for the time of registration of the Social Security Active Debt, it appears that Pernambuco and Sergipe are the States of the Federation that have the oldest credits registered in DAP still in collection (Table 5). In addition, it is observed that about 83% of the credits registered more than 80 years ago are in an irregular situation, that is, in collection and, mostly, are owed by legal entities which currently no longer exist. The database also does not show the amounts due.

**Table 5 - List of Legal Entities Debtor of the Oldest DAP**

State	Corporate Name	DAP Credit Registration Date	Registration Status	Registration Status Reason
PE	Massa Falida Hadan Enge S/A	1906	Written-off	Inability
SE	Terra Engenharia e Construções Ltda	1906	Written-off	Extinction for voluntary liquidation
RJ	Kromik Brasil Ltda	1915	Written-off	Incorporation
MG	Jose Raimundo Stoppa	1923	Written-off	Inability
RJ	Sempre Planejamento Projetos e Construções Ltda	1923	Written-off	Inability
SP	Video Computer Comercio e Serviço de Video Game Ltda	1928	Written-off	Inability

Source: Own elaboration based on PGFN (2020) and Federal Revenue of Brazil (2020).

The data presented in Table 5 once again draw attention to the divergence between the 30-year statute of limitations as established by law and the registration of Social Security Active Debt credits with registration for more than 30 years. On the other hand, it highlights the difficulty in collecting these credits.

## 4.2 Profile of the 10 Largest Social Security Debtors

It appears that the 10 largest pension debtors account for 14% of the amount owed by the 500 largest debtors. Regarding the amounts owed, the 10 largest DAP debtors accumulate R\$ 19.5 billion of the 121.9 billion owed by the 500 largest debtors. Table 6 lists the 10 largest debtors.

**Table 6 – The 10 Largest Social Security Debtors**

Position	Company	Total [2020 R\$ million]
1	Viação Aérea Rio-Grandense S/A (bankrupt)	4.164,77
2	JBS S/A	2.791,83
3	Petróleo Brasileiro S/A – Petrobrás	2.171,23
4	Viação Aérea São Paulo S/A (bankrupt)	2.016,69
5	Ympactus Comercial S/A	1.859,61
6	Aelbra Educação Superior - Graduação e Pós-graduação S/A (bankrupt)	1.787,16
7	Transbrasil S/A Linhas Aéreas (bankrupt)	1.384,29
8	Banco Bradesco S/A	1.169,06
9	Marfrig Global Foods S/A	1.108,40
10	Águas e Esgotos do Piauí S/A	1.017,28

Source: Own elaboration based on PGFN (2020).

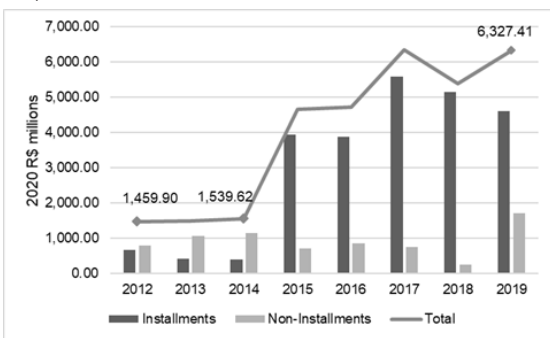
When analyzing the profile of the 10 largest DAP debtors, it appears that most of the amounts due (62.8%) are in an irregular situation (in collection), exceeding the amount of R\$ 12 billion in relation to the total debt registered pension. On the other hand, when looking at the 500 largest DAP debtors, the percentage of irregular credits is even higher, at 72.5%, for May PGFN data (2020).

Of the 10 largest companies listed as debtors of the social security, four are extinct, and the largest debtor of the social security has been bankrupt since 2010, with 100% of the amounts due inserted in the collection situation, that is, in irregular situation. For Castro and Afonso (2018), when credits are classified in this type of situation, most of these amounts are not recoverable, either partially or in full.

Silva and Lima Filho (2020) found that the companies JBS and Marfrig presented in their management reports analyzed from 2012 operating costs higher than the billing, thus generating, in relation to indebtedness, concentration of debt in short-term liabilities greater in relation to Shareholders' Equity, revealing the relative insolvency of these companies in relation to their creditors.

### 4.3 Analysis of the Recoverability of Active Social Security Debt

With regard to the collection of amounts registered in Social Security Active Debt, there was a significant increase in the period from 2012 to 2019, a real growth of 333.4%, with emphasis on the receipt of registered social security credits in installments (Figure 7). This growth can be explained by the increase in the number of active debt installment programs and also by the facilities involved in participating in such programs (Presidência da República, 2016).



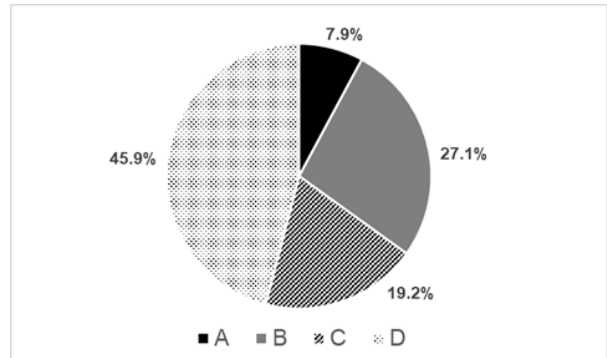
**Figure 7** - Evolution of the Collection of Active Social Security Debt  
Source: Preparation based on TCU (2012 - 2019) and BGU (2013 - 2019).

It is important to mention that the recent norms that attempt against the evasion of debtors participating in debt financing programs through various recovery instruments, with emphasis on the Differentiated Credit Collection Regime (RDCC), have been important for the growth of collection of active social security debt in recent years (PGFN, 2016). Observing the real growth of the DAP stock, of 44.6% (Figure 2), it was surpassed by the growth of the DAP collection, of 333.4% (Figure 7), in the same period from 2012 to 2019. This fact suggests that the efforts undertaken to inhibit tax evasion may be having effects.

However, it is necessary to consider that most of the refinancing programs to settle the credits arising from debts related to the DAP may be one of the reasons that justify the difference between the variation in the collection and the variation in the stock of the DAP and, therefore, may not be such a favorable indicator because of the exponential growth of the DAP stock, whose realization in revenues continues to decline (Castro & Afonso, 2018).

Another relevant analysis for the purpose of this study concerns the rating classification established by Ordinance

No. 293/2017. It was found that in 2019 the DAP was mostly composed of unrecoverable (D) or low probability of recovery (C) enrolled loans, that is, 65.1% of the DAP stock in 2019 had remote or no probability of recovery to the public coffers, thus evidencing its contingent nature (Figure 8).



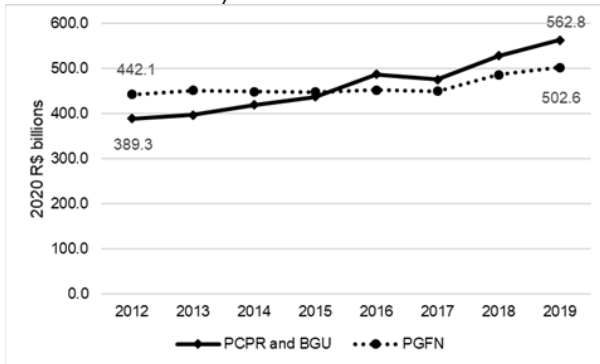
**Figure 8** - Rating active social security debt - 2019  
Source: Own elaboration based on RCTN (2020).

It is noteworthy that some recent studies have pointed to the possibility of covering the social security deficit using amounts that would be redeemed via DAP collection (Senado Federal, 2017; Schmidt, 2017; Santos, 2017). However, of the R\$ 562.8 billion in stock in DAP in 2019 (Figure 2), only R\$ 197 billion had a high or medium probability of recovery, corresponding to only 35.0% (Figure 8) of the total DAP enrolled. And as seen in Figure 7, in 2019 R\$ 6.3 billion were raised (at 2020 prices), which corresponds to only 1.1% of the total DAP stock in that year. Thus, as the recovery of inscribed amounts is low, with the consequent reclassification of them from the short term (current assets) to the long term (non-current assets), there is an increase in estimates with the loss of these credits (Castro & Afonso, 2018).

### 4.4 Comparison between BGU and PGFN data - Verified Discrepancies

When examining the PGFN database and its subsequent compilation in graphs, some discrepancies were found in relation to the other statements and reports consulted to meet the objective of the present study. One of these pieces of information concerns the evolution of the Active Social Security Debt in 2019: while the Accountability reports of the Presidency of the Republic and the BGU presented the value of R\$ 562.8 billion at 2020 prices (Figure 2), the base of the PGFN presented the value around R\$ 502.6 billion at 2020 prices (Figure 9). In addition to the discrepancy of values in 2019, it appears that in the period from 2012 to 2015 the DAP indicated

by the PGFN was higher than the DAP indicated by the Accountability of the Presidency of the Republic or by the BGU. And from then on, there was an inversion, with the Active Social Security Debt indicated by the Accountability of the Presidency of the Republic or by the BGU higher than that indicated by the PGFN.



**Figure 9** – Discrepancies in the databases on the evolution of PAD

Source: PGFN - Debt System (2020)

Another observation is that the PGFN database on Social Security Debt makes no distinction in relation to the nature of the credit, that is, whether the registered credit comes from constitutionally social security contributions or tax contributions destined to fund the social security, and whether it is directly related to the social security debt, that is, with the contribution not transferred, or if it is only related to the court costs involved in the collection of the registered credit.

In addition, most of the social security debt registered in the PGFN is classified as 'Other', with no specification whether it is a tax or non-tax item. It should also be noted that in relation to the 'Type of Credit', there is a heading called 'Debt of a Non-Social Security Nature' within a database that, in theory, should deal only with debt of a social security nature.

Regarding the DAP enrollment dates in the PGFN base, despite being a negligible amount compared to the total social security debt, there are debts that do not have a certain enrollment date, but have amounts to be charged, that is, in the database, the date of registration of such debts appears as 'no information', however, the consolidated value of the debt presents estimates. This situation impairs the analysis of the probability of recoverability of these values, object of this study.

Another impropriety observed in the PGFN database concerns the failure to present some amounts owed, even though the name (individual or legal entity) of the debtor

is included, the origin of the debt, the unit responsible for sending the debt to PGFN for registration, the enrollment situation, the type of situation and the date of enrollment of the debt, thus compromising the calculation of the entire amount of the debt to be received.

As the bases listed in this study comprise the official data on the management of the Brazilian social security debt, it was expected that the information would be convergent or, at least, that they would be accompanied by explanatory notes that would show the reasons for the observed discrepancies.

## 5. Final Considerations

Data analysis showed that in the period from 2012 to 2019 there was a significant increase of more than approximately 45% in the stock of active social security debt, mostly composed of social security credits not in installments, and that the stock of DAP in installments (in payment) remained low, varying between 8% and 17.8% of the total. Over the years, it was verified that the stock of DAP continued to increase, and that it continues to be composed of credits not paid in installments. It was also found that over the years most of the DAP remained classified as 'in collection', which may represent a problem, since they are the most likely to represent future losses.

When analyzing the maturation of the active social security debt, it is verified that more than half of the credits were registered in the last ten years, and that they are owed predominantly by legal entities (97.4%). And that despite the legislation establishing the statute of limitations at 30 years, there are credits registered for more than 35 years and others without identifying information regarding the date of their registration, reinforcing the contingent nature of part of the DAP.

Regarding the amounts owed, most debtors have debt in the range of up to R\$ 20,000 (63.3%), with 58.9% of the active social security debt corresponding to credits greater than one million reais. As for the time of registration of the active debt of a social security nature, it appears that Pernambuco and Sergipe are the States of the Federation that have the oldest credits registered in DAP still in collection. In addition, approximately 83% of the credits registered more than 80 years ago are in an irregular situation, that is, in collection and, mostly, are owed by legal entities that currently no longer exist.

Regarding the profile of the 10 largest debtors of social security, they represent about 14% of the 500 largest debtors, but accumulate R\$ 19.5 billion of the 121.9

billion owed, most of which (62.8%) in an irregular situation (in collection), exceeding the amount of R\$ 12 billion in relation to the total registered social security debt. And of the 10 largest companies listed as debtors of social security, four are extinct, therefore, these are credits that cannot be recovered, either partially or in full.

With regard to the collection of amounts registered in social security active debt, in the period from 2012 to 2019 there was a real growth of 333.4%, which can be explained by the increase in the number of programs for the installment of active debt and, also, by the facilities involved in participation in such programs. Observing the real growth of the DAP stock, the data suggest that the efforts undertaken to inhibit tax evasion may be having effects. However, it is necessary to consider that most of the refinancing programs to settle the credits arising from debts related to the DAP may be one of the reasons that justify the difference between the variation in the collection and the variation in the stock of the DAP.

Another relevant analysis for the purpose of this study concerns the rating classification established by Ordinance No. 293/2017. It was found that in 2019 the DAP was mostly composed of unrecoverable (D) or low probability of recovery (C) registered loans, that is, 64.8% of the DAP stock in 2019 had remote or no probability recovery to public coffers.

All this evidence confirms the findings of previous studies, that there is a low level of recovery of receivables and that there is doubtful accumulation in the financial statements of the public sector. Objectively, in response to the research question presented in the study, the recoverability of receivables arising from the Brazilian social security active debt is low, thus evidencing the contingent nature of these amounts.

For future research, it is recommended to analyze the discrepancies observed between the Presidency of the Republic/BGU/PGFN Accountability data: as these are official data on the management of the Brazilian social security active debt, it was expected that this information would be convergent or, at least accompanied by explanatory notes that evidenced the reasons for the observed discrepancies.

## References

Al-Mahmoud, M., & Nobanee, H. (2020). Sustainability and Accounts Receivable Management: A Mini-Review. Available at SSRN 3538711. DOI: <http://dx.doi.org/10.2139/ssrn.3538711>

org/10.2139/ssrn.3538711

Arbatskaya, T. G. (2019). Problems in Accounting of Bad Debts Reserve of Public Sector Organizations. *Finansovyy žhurnal—Financial Journal*, (3), 91-105. DOI: 10.31107/2075-1990-2019-3-91-105

Borsio, M. F. (2016). O Aveso de uma Ponderada e Técnica Reforma Previdenciária. In: *Narrativas de resistência* Book Editor(s): Gustavo Teixeira Ramos, Hugo Cavalcanti Melo Filho, José Eymard Loguercio and Wilson Ramos Filho Published by: CLACSO Stable URL: <https://www.jstor.org/stable/j.ctvtxw288.49>

Brasil. *Lei nº 3.807, de 26 de agosto de 1960*. (1960). Dispõe sobre a Lei Orgânica da Previdência Social. Recuperado em 12 de dezembro, 2022, de [http://www.planalto.gov.br/ccivil\\_03/leis/1950-1969/l3807.htm](http://www.planalto.gov.br/ccivil_03/leis/1950-1969/l3807.htm)

Brasil. *Lei nº 4.320, de 17 de março de 1964*. (1964). Estatui Normas Gerais de Direito Financeiro para elaboração e controle dos orçamentos e balanços da União, dos Estados, dos Municípios e do Distrito Federal. Recuperado em 12 de dezembro, 2022, de [https://www.planalto.gov.br/ccivil\\_03/leis/l4320.htm](https://www.planalto.gov.br/ccivil_03/leis/l4320.htm)

Brasil. *Lei nº 5.172, de 25 de outubro de 1966*. (1966). Dispõe sobre o Sistema Tributário Nacional e institui normas gerais de direito tributário aplicáveis à União, Estados e Municípios. Recuperado em 12 de dezembro, 2022, de [https://www.planalto.gov.br/ccivil\\_03/leis/l5172compilado.htm](https://www.planalto.gov.br/ccivil_03/leis/l5172compilado.htm)

Brasil. *Decreto-Lei nº 147, de 03 de fevereiro de 1967*. (1967). Dá nova lei orgânica à Procuradoria Geral da Fazenda Nacional (PG.F.N.). Recuperado em 12 de dezembro, 2022, de [https://www.planalto.gov.br/ccivil\\_03/decreto-lei/del0147.htm](https://www.planalto.gov.br/ccivil_03/decreto-lei/del0147.htm)

Brasil. *Decreto-Lei nº 1.025, de 21 de outubro de 1969*. (1969) Declara extinta a participação de servidores públicos na cobrança da Dívida Ativa da União e dá outras providências. Recuperado em 12 de dezembro, 2022, de [https://www.planalto.gov.br/civil\\_03/decreto-lei/del1025.htm](https://www.planalto.gov.br/civil_03/decreto-lei/del1025.htm)

Brasil. *Lei nº 6.830, de 22 de setembro de 1980*. (1980). Dispõe sobre a cobrança judicial da Dívida Ativa da Fazenda Pública, e dá outras providências. Recuperado em 12 de dezembro, 2022, de [http://www.planalto.gov.br/ccivil\\_03/leis/l6830.htm](http://www.planalto.gov.br/ccivil_03/leis/l6830.htm)

- Brasil. *Lei nº 8.212, de 24 de julho de 1991*. Dispõe sobre a organização da Seguridade Social, institui Plano de Custeio, e dá outras providências. Recuperado em 12 de dezembro, 2022, de [http://www.planalto.gov.br/ccivil\\_03/leis/18212cons.htm](http://www.planalto.gov.br/ccivil_03/leis/18212cons.htm)
- Brasil. *Lei nº 10.522, de 19 de julho de 2002*. (2002). Dispõe sobre o Cadastro Informativo dos créditos não quitados de órgãos e entidades federais e dá outras providências. Recuperado em 12 de dezembro, 2022, de [https://www.planalto.gov.br/ccivil\\_03/leis/2002/110522.htm#:~:text=LEI%20No%2010.522%2C%20DE%2019%20DE%20JULHO%20DE%202002.&text=Disp%C3%B5e%20sobre%20o%20Cadastro%20Informativo,federais%20e%20d%C3%A1%20outras%20provid%C3%Aancias](https://www.planalto.gov.br/ccivil_03/leis/2002/110522.htm#:~:text=LEI%20No%2010.522%2C%20DE%2019%20DE%20JULHO%20DE%202002.&text=Disp%C3%B5e%20sobre%20o%20Cadastro%20Informativo,federais%20e%20d%C3%A1%20outras%20provid%C3%Aancias).
- Brasil. Ministério da Fazenda. (2017). *Portaria MF nº 293, de 13 de junho de 2017*. Estabelece os critérios para classificação dos créditos inscritos em dívida ativa da União e institui o Grupo Permanente de Classificação dos créditos inscritos em dívida ativa da União (GPCLAS). Recuperado em 12 de dezembro, 2022, de <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=83674>
- Brasil. *Nota SEI nº 58/2018*. (2018). PGDAU-CDA-COAGED/PGDAU-CDA/PGDAU/PGFN-MF. Analisa Efeitos dos Parcelamentos Especiais Deferidos em 2017 sobre a Recuperação de Créditos em 2018. Recuperado em 12 de dezembro, 2022, de <https://www.gov.br/pgfn/pt-br/assuntos/divida-ativa-da-uniao/estudos-sobre-a-dau/nota-sei-n-58-2018-pgdau-cda-coaged-pgdau-cda-pgdau-pgfn-mf-analisa-efeitos-dos-parcelamentos-3.pdf>
- Brasil. *Proposta de Emenda à Constituição (PEC) nº 287/2016*. (2016). Altera os arts. 37, 40, 109, 149, 167, 195, 201 e 203 da Constituição, para dispor sobre a seguridade social, estabelece regras de transição e dá outras providências. Recuperado em 12 de dezembro, 2022, de <https://www.camara.leg.br/proposicoesWeb/fichadetramitacao?idProposicao=2119881>
- Brasil. *Proposta de Emenda à Constituição (PEC) nº 6/2019*. (2019). Modifica o sistema de previdência social, estabelece regras de transição e disposições transitórias, e dá outras providências. Recuperado em 12 de dezembro, 2022, de <https://www.camara.leg.br/proposicoesWeb/fichadetramitacao?idProposicao=2192459>.
- Castro, K. P., & Afonso, J. R. R. (2018). Securitização de Recebíveis: Uma avaliação de créditos tributários e dívida ativa no setor público brasileiro. *Economic Analysis of Law Review*, 9(2), 05-34.
- CFC Conselho Federal de Contabilidade. (2016). *NBC TSP Estrutura Conceitual - Estrutura Conceitual para Elaboração e Divulgação de Informação Contábil de Propósito Geral pelas Entidades do Setor Público*. NBC TSP 03 - Provisões, Passivos Contingentes e Ativos Contingentes.
- Decker, J. L. (2012). Internal controls for public sector entities. *Journal of Business Case Studies (JBBS)*, 8(2), 213-216. DOI: <https://doi.org/10.19030/jbcs.v8i2.6809>
- Delgado, A. M.A., & Vizhco, M. A. P. (2020). *Examen Especial a las Cuentas por Cobrar del "Gobierno Autónomo Descentralizado del Cantón Paute" del período comprendido entre el 1 de enero del 2016 al 31 de diciembre del 2017* [; (Bachelor's thesis, Universidad del Azuay).
- Fattorelli, M. L., & Gomes, J. M. (2018). "Securitização de Créditos": desvio de arrecadação e geração de dívida pública ilegal. *Revista Direitos, Trabalho e Política Social*, 4(7), 165-199.
- Goebel, P. (2017). A Primer on Government-Sponsored Pension Schemes in the National Accounts and their Impact on the Interpretation of Government Debt Statistics. DOI: <https://doi.org/10.1787/c71c7727-en>
- Hendriksen, E. S., & Van Breda, M. F. (1999). *Teoria da contabilidade*; tradução de Antonio Zoratto Sanvicente. São Paulo: Atlas, 277-297.
- IFI Instituição Fiscal Independente. (2019). *RAF - Relatório de Acompanhamento Fiscal Especial sobre a Reforma da Previdência*. Brasília: Senado Federal.
- Leitch, P., & Lamminmaki, D. (2011). Refining measures to improve performance measurement of the accounts receivable collection function. *Journal of Applied Management Accounting Research*, 9(2), 1-20.
- Lim, J. Y. (2020). The Determinants of Public Pension Debt in US States. *Transylvanian Review of Administrative Sciences*, 16(60), 53-71. DOI:10.24193/tras.60E.4
- Lima, D. V. (2022). *Orçamento, contabilidade e gestão no setor público*. 2. Ed. São Paulo: Atlas.

- Lima, B. R. T. de, Wilbert, M. D., Serrano, A. L. M. (2017). Parcelamento de Tributos Federais Como Forma de Financiamento Indireto. *RACE*, Joaçaba, 16 (3), 1079-1108.
- Loza, F. C. (2019). Procedimiento Para La Depuración Y Ajuste De Cuentas Por Cobrar De Gestiones Anteriores, Que No Cuenta Con Documentación De Respaldo, Expuestos De Los Estados Financieros De Entidades Del Sector Público. (Doctoral dissertation, Universidad Mayor de San Andres. Facultad de Ciencias Económicas. carrera Contaduría Publica. Instituto de Investigaciones en Ciencias Contables, Financieras y Auditoria. Unidad de Postgrado).
- Marice, I., Andilolo, O., & Asri, M. (2018). Implementation of Accrual Based Government Accounting Standards in Papua Province Government. Available at SSRN 3305835.
- Ministério da Fazenda. *Portaria MF nº 75, de 22 de março de 2012*. Dispõe sobre a inscrição de débitos na Dívida Ativa da União e o ajuizamento de execuções fiscais pela Procuradoria-Geral da Fazenda Nacional. Recuperado em 12 de dezembro de 2022, de <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=37631>
- Presidência da República. (2016). *Prestação de Contas do Presidente da República [PCPR] de 2015*. [https://www.camara.leg.br/internet/comissao/index/mista/orca/contas/2015/01-Prestacao\\_de\\_Contas\\_da\\_Presidente\\_da\\_Republica/01\\_PCPR\\_4apresentacao.pdf](https://www.camara.leg.br/internet/comissao/index/mista/orca/contas/2015/01-Prestacao_de_Contas_da_Presidente_da_Republica/01_PCPR_4apresentacao.pdf)
- Procuradoria Geral da Fazenda Nacional. (2018). *Portaria PGFN nº 33, de 08 de fevereiro de 2018*. Regulamenta os arts. 20-B e 20-C da Lei nº 10.522, de 19 de julho de 2002 e disciplina os procedimentos para o encaminhamento de débitos para fins de inscrição em dívida ativa da União, bem como estabelece os critérios para apresentação de pedidos de revisão de dívida inscrita, para oferta antecipada de bens e direitos à penhora e para o ajuizamento seletivo de execuções fiscais. Recuperado em 12 de dezembro de 2022, de <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=90028>.
- Procuradoria Geral da Fazenda Nacional. (2020). *500 Maiores Empresas em Débito com a Previdência Social*. Recuperado em 12 de dezembro, 2022, de <https://reporterbrasil.org.br/wp-content/uploads/2017/02/maioresvedoresprevidencia.pdf>
- Queiroz, C. M. D. (2020). Cessão de créditos tributários: a experiência de securitização da dívida ativa do estado de Minas Gerais. *CADERNOS DE FINANÇAS PÚBLICAS*, 20(01).
- Receita Federal do Brasil. (2020). *Análise dos Créditos Ativos – Dezembro 2020*. Recuperado em 12 de dezembro, 2022, de <https://www.gov.br/receitafederal/pt-br/centrais-de-conteudo/publicacoes/relatorios/cobranca/creditos-ativos-2020-12/view>
- Rocha, J. P. V., & Pinho, V. G. (2013). A Nova Contabilidade Pública e a Mensuração das Receitas Tributárias sob o Enfoque Patrimonial: Perspectivas para a Atuação dos Tribunais de Contas no Controle da Renúncia Fiscal. *Revista Controle-Doutrina e Artigos*, 11(2), 63-79.
- Rossi, G. A. S., & Santos, W. J. L. D. (2016). Peculiaridades da Arrecadação e Cobrança da Dívida Ativa na Administração Pública. *Revista Ambiente Contábil-Universidade Federal do Rio Grande do Norte-ISSN 2176-9036*, 8(1), 205-225.
- Santos, L. A. (2017). *A Reforma da Previdência do Governo Temer e o Desmonte da Previdência*. Brasília, DF: DIAP. [http://sintrasp.com.br/pdfs/reforma\\_previdencia\\_governo\\_temer.pdf](http://sintrasp.com.br/pdfs/reforma_previdencia_governo_temer.pdf)
- Schmidt, J. A. (2017). O desmonte da previdência social com a PEC 287/2016. SCHMIDT, Jonas Albert. O desmonte da previdência social com a PEC 287/2016. In: Anais do VIII Jornada Internacional de Políticas Públicas, Maranhão. <http://www.joinpp.ufma.br/jornadas/joinpp2017/pdfs/eixo14/odesmontedaprevidenciasocialcomapec2872016.pdf>
- Secretaria do Tesouro Nacional (2021). *Manual de Contabilidade Aplicada ao Setor Público*. 9. Edição. Recuperado em 12 de dezembro, 2022, de [https://sisweb.tesouro.gov.br/apex/f?p=2501:9:::9:P9\\_ID\\_PUBLICACAO:41943](https://sisweb.tesouro.gov.br/apex/f?p=2501:9:::9:P9_ID_PUBLICACAO:41943)
- Severo, P. D. R., & Lima, D. V. D. (2016). Uma Discussão Sobre a Natureza Contingente e o Critério de Reconhecimento da Dívida Ativa da União. *Revista Ambiente Contábil. Universidade Federal do Rio Grande do Norte-ISSN 2176-9036*, 8(2), 213-232.
- Silva, M. A., de Lima, D. V., & Ferreira, L. O. G. (2016). Tratamento Contábil da Dívida Tributária: um estudo de caso no GDF à luz da teoria contábil. *Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ*, 21(1), 12-27. DOI: <https://doi.org/10.12979/153>

- Silva, M. C., & Lima Filho, R. N. (2020). Análise da Insolvência das Empresas Devedoras da Previdência Social. *ID on line Revista de Psicologia*, 14(49), 272-287. DOI: <https://doi.org/10.14295/idonline.v14i49.2327>
- Tribunal de Contas da União. (Recuperado em 12 de dezembro de 2022, de <https://www.jusbrasil.com.br/jurisprudencia/tcu/699363831/inteiro-teor-699363851>).
- Zhadan, M. I. (2017). Accounting and Analytical Provision of the Management Process of Uncollectible Receivables. *Sustainable Development of Economy*, 56.