

MEMORANDUM FOR THE RECORD

On [Date], [Name] presented a report regarding [Topic]. The report discussed the current status of [Project/Department] and identified several key areas for improvement. It was noted that [Specific Detail] is a critical component of the overall strategy.

The findings of the report indicate that [Observation]. It is recommended that [Action Item] be implemented by [Deadline]. This will ensure that [Objective] is met and that the organization remains competitive in the market.

The following actions are being taken to address the issues identified in the report:

- 1. [Action Item 1]
- 2. [Action Item 2]
- 3. [Action Item 3]

Very truly yours,
[Signature]



1/1/20



Município de Ilha Comprida
Estância Balneária
Gabinete



- REPRESENTANTES DE ÓRGÃOS NÃO GOVERNAMENTAIS:

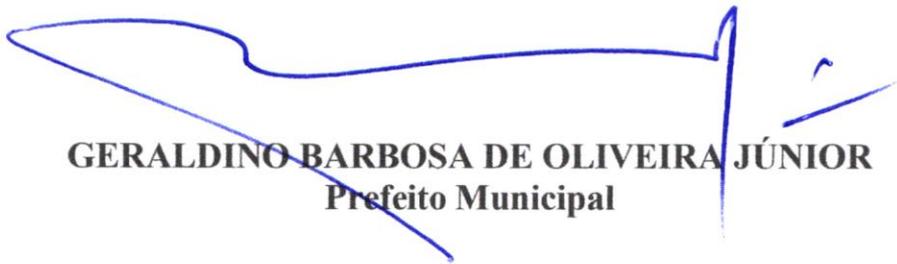
- **JOSÉ VALENTIM RODRIGUES** – Representante da Maçonaria
- **MIGUEL ALVES NASCIMENTO NETO** - Representante da Ong
Crescer para o Futuro
- **PADRE GIJI PICHAPPILLI** - Representante da Igreja Católica

- REPRESENTANTES DE OUTRAS ENTIDADES E ASSOCIAÇÕES:

- **DELEGADO DE POLICIA CIVIL DE ILHA COMPRIDA**
- **COMANDANTE DO AGRUPAMENTO DE BOMBEIROS DE ILHA
COMPRIDA**
- **COMANDANTE DA POLICIA MILITAR DE ILHA COMPRIDA**

ART. 2º.- Esta Portaria entrará em vigor na data de sua publicação, revogadas as disposições em contrário.

GABINETE DO SENHOR PREFEITO MUNICIPAL DE ILHA COMPRIDA, em 12 de Maio de 2022.


GERALDINO BARBOSA DE OLIVEIRA JÚNIOR
Prefeito Municipal

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy auditing of the accounts.

In addition, it is noted that the records should be kept in a secure and organized manner. This can be achieved by using a dedicated accounting system or software that can generate reports and summaries at the end of each period.

The second part of the document outlines the specific steps to be followed when recording a transaction. It starts with identifying the nature of the transaction and then proceeds to recording the debit and credit entries in the appropriate accounts.

It is also mentioned that the total debits must always equal the total credits, which is a fundamental principle of double-entry accounting. This helps in detecting any errors or discrepancies in the records.

The third part of the document provides a detailed explanation of the accounting cycle. It consists of eight steps, starting from identifying the business transactions and ending with the preparation of financial statements.

Step 1 involves identifying the business transactions that have taken place during the period. Step 2 is recording these transactions in the journal. Step 3 is posting the journal entries to the ledger accounts.

Step 4 is preparing a trial balance to check the equality of debits and credits. Step 5 is adjusting the accounts for any accruals or deferrals. Step 6 is preparing the financial statements, including the income statement, balance sheet, and cash flow statement.

Step 7 is closing the temporary accounts (revenues, expenses, and dividends) to the permanent accounts (retained earnings). Step 8 is reversing the entries for the beginning of the next period.

The final part of the document concludes by stating that maintaining accurate and up-to-date accounting records is essential for the success of any business. It provides a clear and concise summary of the key points discussed throughout the document.



Município de Ilha Comprida
Estância Balneária
Gabinete



PORTARIA Nº 063
DE 12 DE MAIO DE 2022

DISPÕE SOBRE A DESIGNAÇÃO DOS
MEMBROS DA COORDENADORIA
MUNICIPAL DE DEFESA CIVIL –
COMDEC E DÁ OUTRAS PROVIDÊNCIAS.

GERALDINO BARBOSA DE OLIVEIRA JUNIOR, Prefeito Municipal de Ilha Comprida, no uso das atribuições que lhe são conferidas pela Lei Orgânica Municipal, resolve baixar a seguinte,

P O R T A R I A

ART. 1º.- Ficam designados, para comporem a **Coordenadoria Municipal de Defesa Civil – COMDEC**, criada pela Lei nº 723 de 13 de Fevereiro de 2009, os seguintes Membros:

- **COORDENADORIA DA COMDEC:**
 - **GILSON DE LIMA**
Diretor do Departamento de Engenharia, Obras e Serviços

- **REPRESENTANTE DO CONSELHO MUNICIPAL:**
 - **PÉRSIO ALVES DE ALMEIDA**
Diretor do Departamento de Planejamento e Desenvolvimento Urbano

- **SECRETÁRIA:**
 - **LAUANDA MEI DA SILVA**
Assessora Executiva da Prefeitura Municipal