

MROSC in a treasurer's words

MROSC is the law for partnerships between a city hall (or a state, or the federal government) and a non-profit: Lei 13.019/2014. Public money has an owner, the people, and the law asks that every real have a road. This page follows public money from the call for proposals to the last receipt, in a few words. It is not legal advice: your city has a decree of its own, and the accountant and the partnership manager have the last word.

The three kinds of partnership

- **Termo de fomento:** the entity had the idea, and the city sends money.
- **Termo de colaboração:** the city had the idea, and it sends money.
- **Acordo de cooperação:** they work together and **no money** changes hands.

Before signing

- **The public call.** The city publishes a call, entities send proposals and a committee chooses. There are exceptions (a councillor's or a deputy's amendment is the most common), but the call is the rule.
- **Age.** The entity must have existed for one year for the city, two for the state and three for the federal government. The CNPJ's date counts.
- **The papers.** Statute, board minutes, CNPJ and clearances up to date. The whole list, in plain words: what your entity needs to have.
- **The plan of work.** What will be done, for whom, what it costs and how it is measured. Each **goal** is a promise: it is what gets checked.

During the partnership

- **One account just for the partnership.** The money lands in an account used for nothing else. Mixing it with the entity's own cash is the most expensive mistake.
- **Idle money earns.** While it is not spent it is invested, and what it earns belongs to the partnership too.
- **Pay by transfer.** Every payment goes from the partnership's account to the seller's account. Cash only as an exception.
- **A receipt in time.** An expense has to fall inside the term and under a goal of the plan. A receipt outside the term is the most common glosa.
- **Show everybody.** The entity publishes the partnerships it has: on its site and at its office. In UmCanto, the entity's open page does it on its own: every termo, every instalment and every expense, with who was paid, how much and when.

The accounting

- **The report of what was done:** the goals, and the proof they moved. Always.
- **The report of the money:** where every real went. Asked for when a goal was not met.
- **Final deadline.** Up to **90 days** after the term ends. A partnership longer than a year also reports every year.

Glosa

A glosa is when the city's manager does not accept an expense. The entity may answer and explain. If the answer does not convince, that amount goes back to the city, adjusted.

At the end

Whatever is left in the account, and what it earned, goes back to the city within **30 days** of the end of the partnership.

Where UmCanto helps

Every termo holds its goals, its instalments and its expenses with the photo of the receipt; from the photo, the system proposes the CNPJ, the amount and the date, and the treasurer checks. It warns before a clearance lapses, before the accounting is due and when an instalment did not arrive; it refuses an expense outside the term; and it keeps the glosa and the answer side by side. At the end, the report comes out as a PDF, ready to sign with a gov.br account.