Using XBRL for Government Reporting – The SICONFI Project in Brazil

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Public Finance Scenario in Brazil

» The Brazilian Republic is composed of: Central Government; 26 States; a Federal District; and 5.570 Municipalities (2013).

» Current public accounts scenario in Brazil:
  
  i. Each entity has its own chart of accounts;
  
  ii. Accounting method based on budgetary process;
  
  iii. Budgetary information (revenues and expenditure) has some standardized codes;
  
  iv. There are three main reports concerning public finance: RREO – Budgetary Summarized Report; RGF – Fiscal Management Report; and QDCC – Consolidated Chart of Accounts.

» Main changes and challenges being adopted:
  
  i. A new chart of accounts, called PCASP, standardized for all levels of government;
  
  ii. Accounting procedures (accrual accounting method).
SICONFI – Objectives & Premises

» Standardize and improve automatic accounting and fiscal data transfer

» Improve data assurance

» Provide reliable and timely information for: (i) Public accounting consolidation; (ii) Publication of Government Finance Statistics; (iii) Monitoring of public debt; and (iv) Monitoring of capital investment loans.

» Provide a standardized data export tool for the whole Federation

» Make use of international best practices

» Apply digital certification

» Provide tools for data extraction and improve data processing

» Adopt XBRL for data transfer and processing.
SICONFI XBRL Simplified Taxonomy Model

- Fiscal Reports
- Chart of Accounts
- Single Scheme XSD
- Accounting Reports
- Statistics Reports
SICONFI XBRL Taxonomy Architecture

2 Layers: Definitional & Reports

Use of XBRL GL & FR

Single scheme & full versioning

Governance (a Committees)

Name Rules

Context Rules
SICONFI XBRL Taxonomy Architecture
Taxonomy Properties

PCASP (New COA)  
4,848 accounts/concepts

DCASP, RGF, RREO and QDCC  
1,236 concepts

Statistics Reports  
632 concepts

6,846 items  
53 dimensional axis  
444 domain members

Mapping (Definitional Layer) included:  
47 reports; 78 appendices; 70,600 cells

XBRL GL Structure: 4,860 accounts (PCASP – New COA applied for the Federation)
THANK YOU!

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