



28th World Continuous Auditing & Reporting Symposium

Using XBRL for Government Reporting – The SICONFI Project in Brazil

November 9, 2013

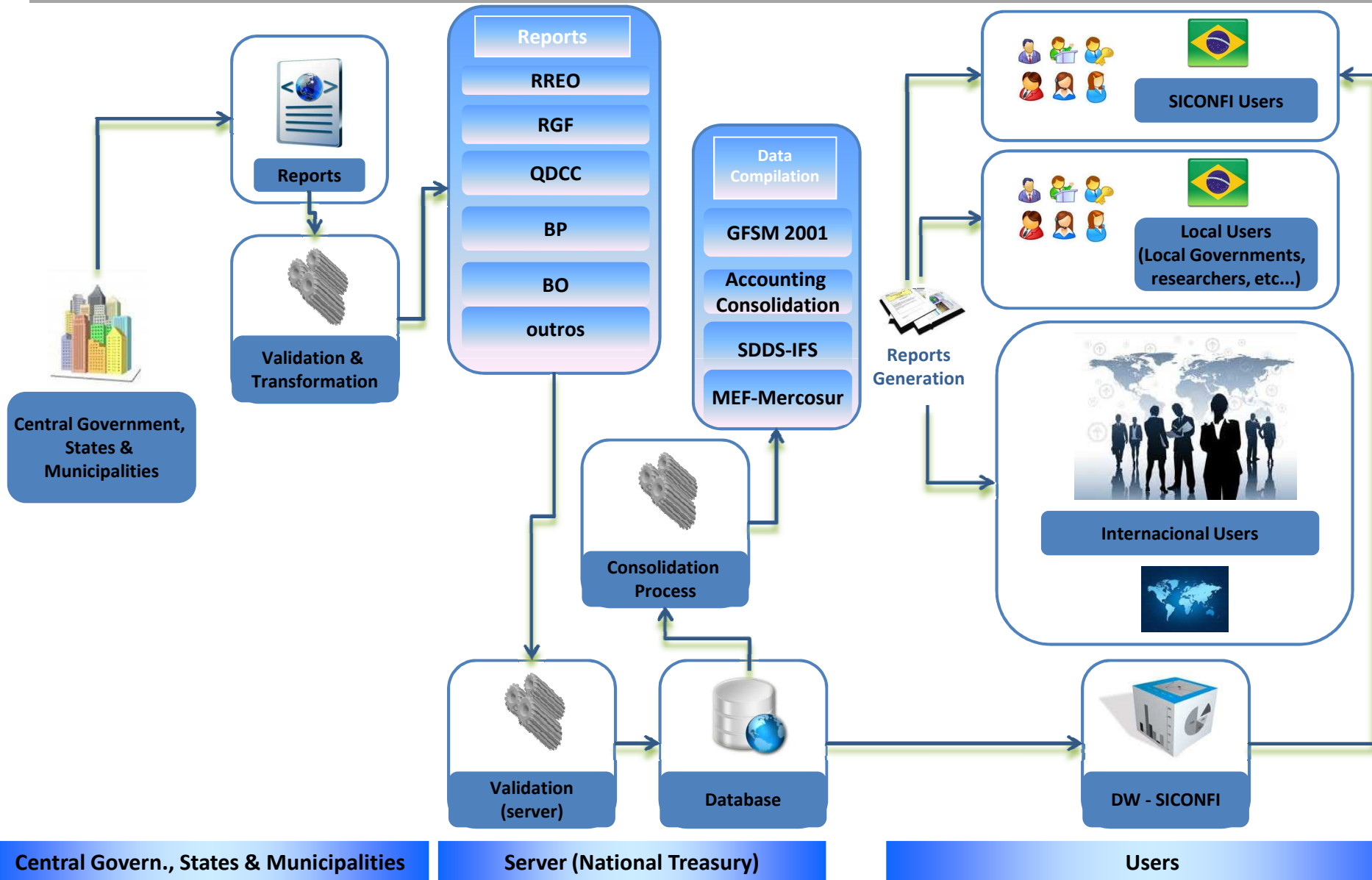
Public Finance Scenario in Brazil

- » **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).

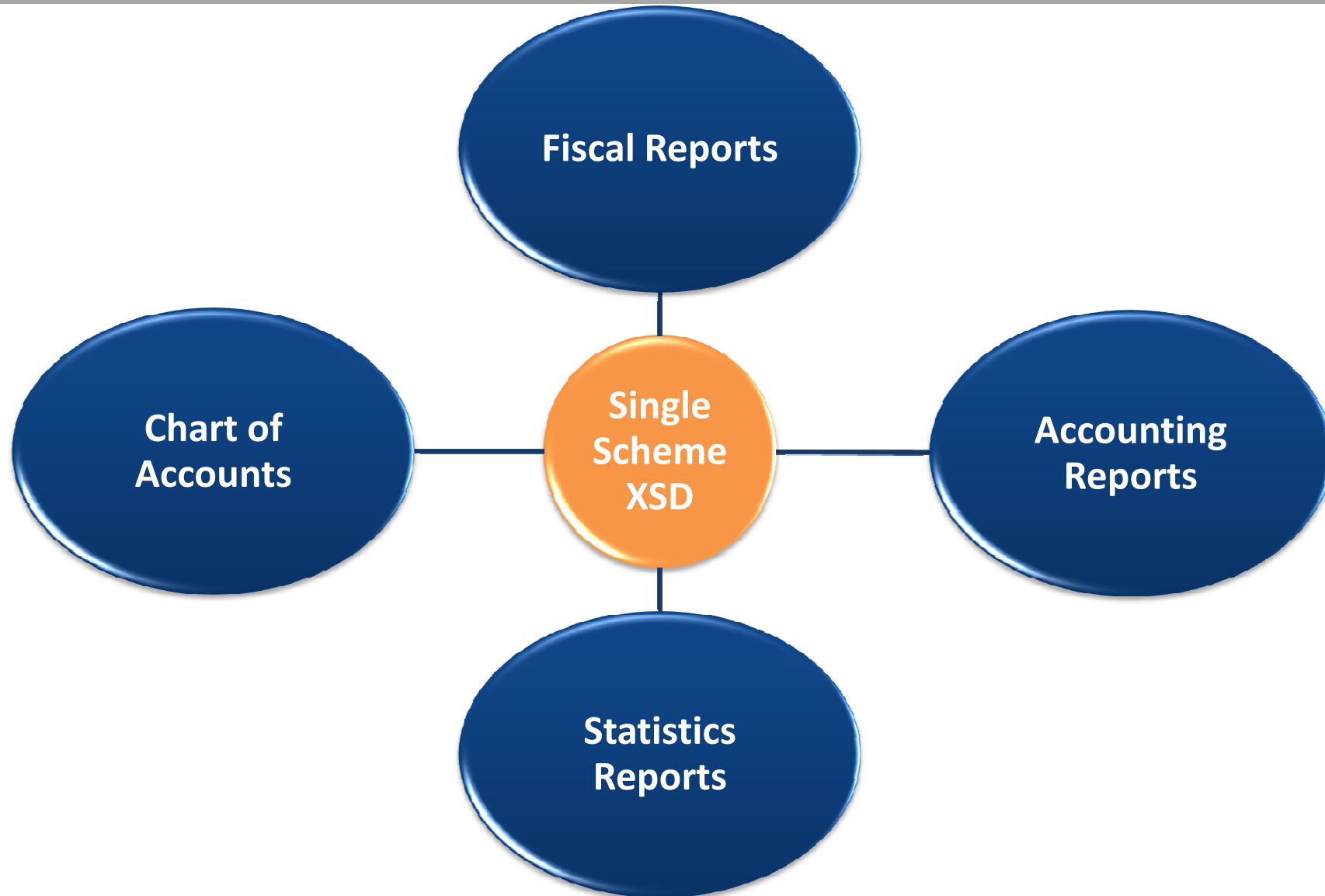
SICONFI – Objectives & Premises

- » 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 Simplified Data Model



SICONFI XBRL Simplified Taxonomy Model



SICONFI XBRL Taxonomy Architecture

2 Layers:
Definitional &
Reports

Use of XBRL GL
& FR

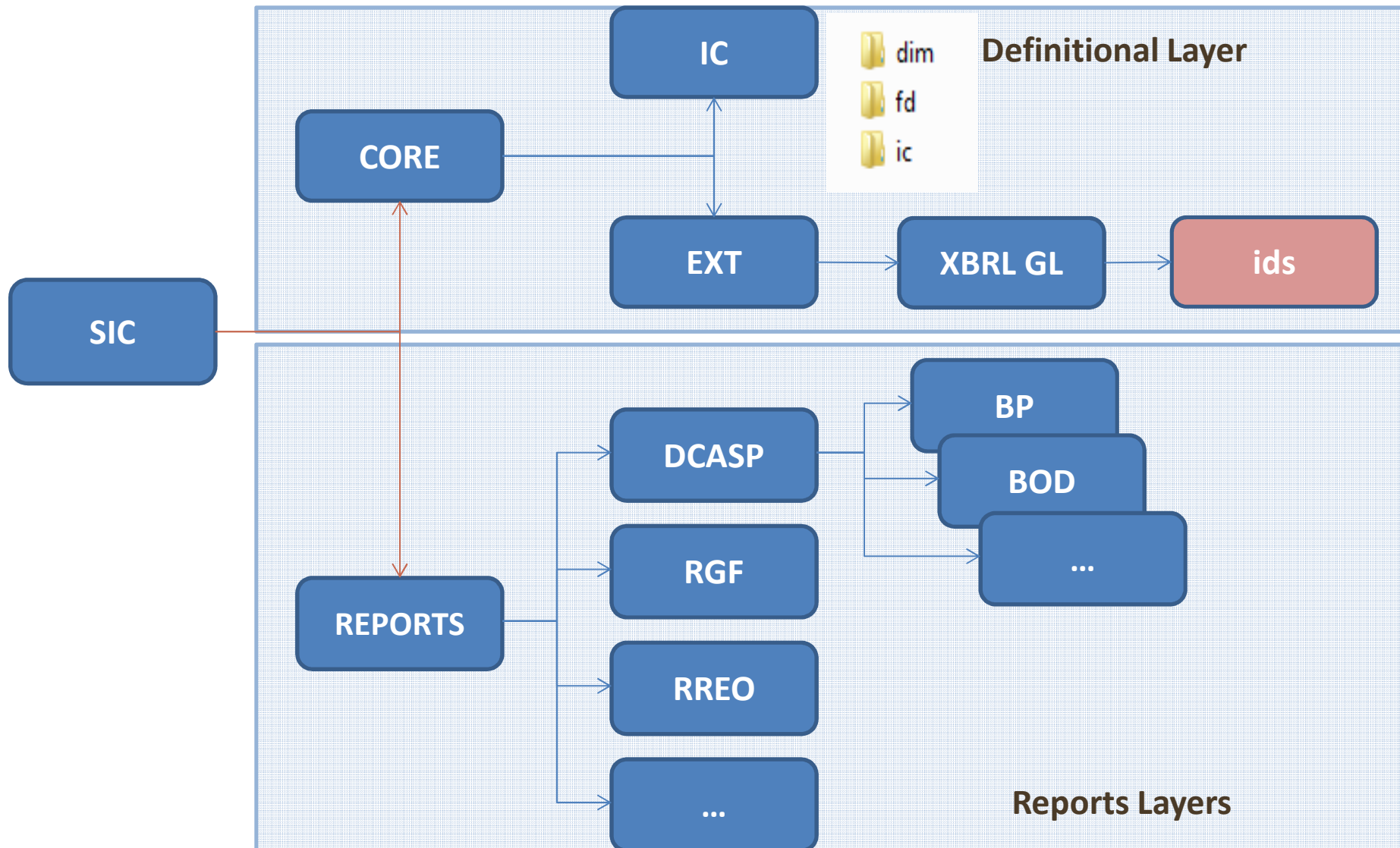
Single scheme &
full versioning

Governance (a
Committees)

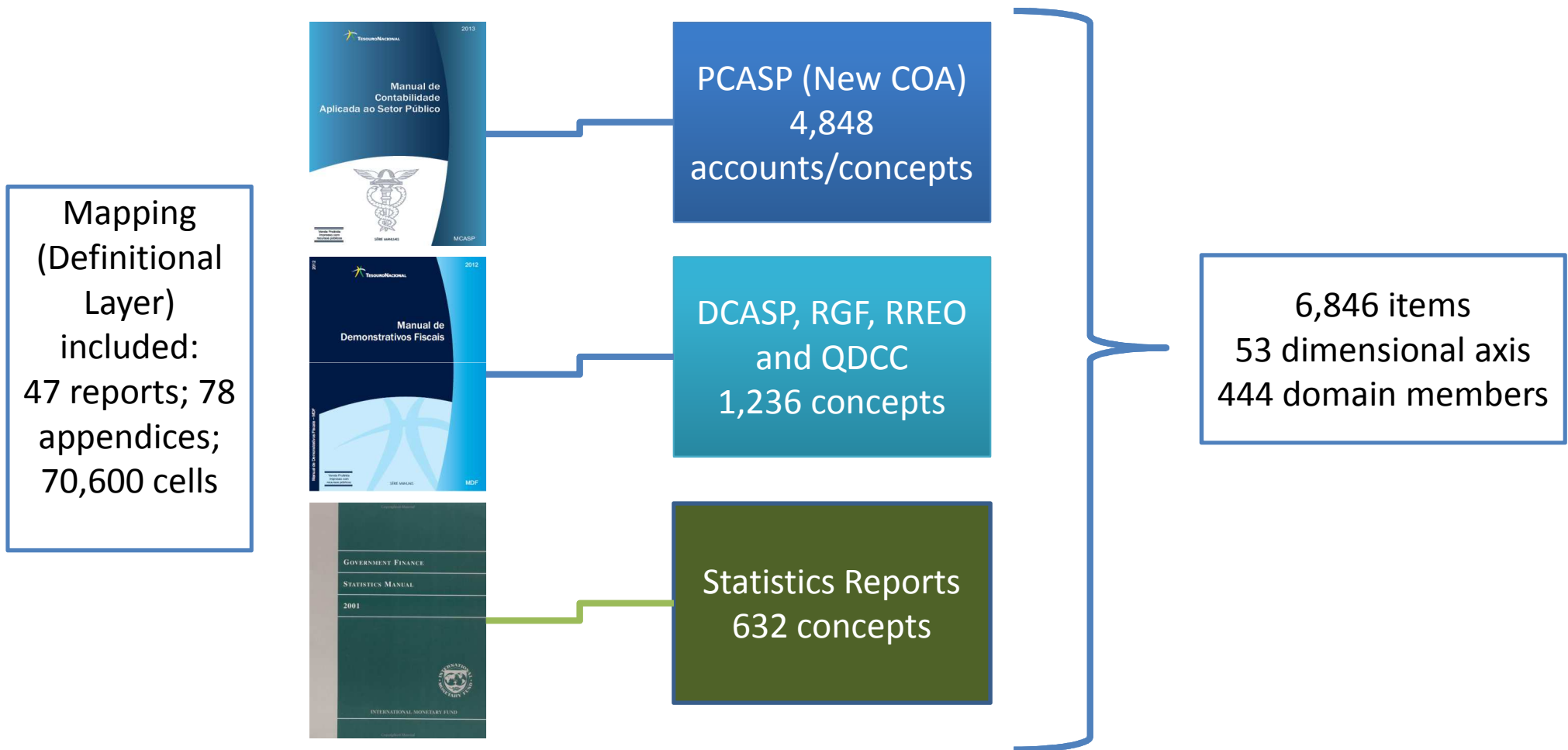
Name Rules

Context Rules

SICONFI XBRL Taxonomy Architecture



Taxonomy Properties



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

THANK YOU!

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