

Brazilian Experience From Accounting Reform to Decision Infrastructure

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The Initial Challenge



Modernization Achievements on Public Sector Accounting



- Historically, financial reporting:
 - were produced primarily for compliance and accountability purposes;
 - were not aligned with the managerial needs of decision-making;
 - required specialized accounting knowledge for interpretation;
 - arrived too late to influence public policy choices.

Progress of Brazilian Reforms

Actionability

Connectivity

Adaptability

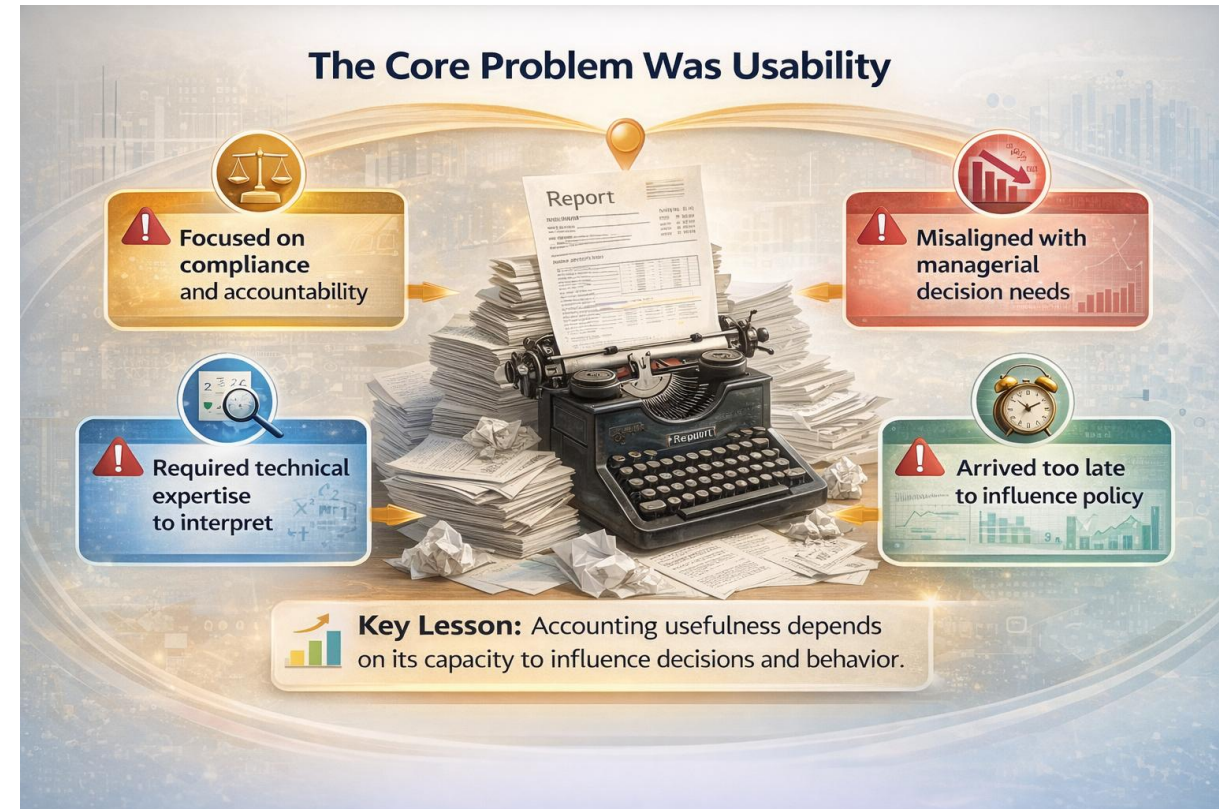
Understandability

Performance-based incentives
(Accounting and Fiscal
Information Quality Ranking)

Federative integration of fiscal
data

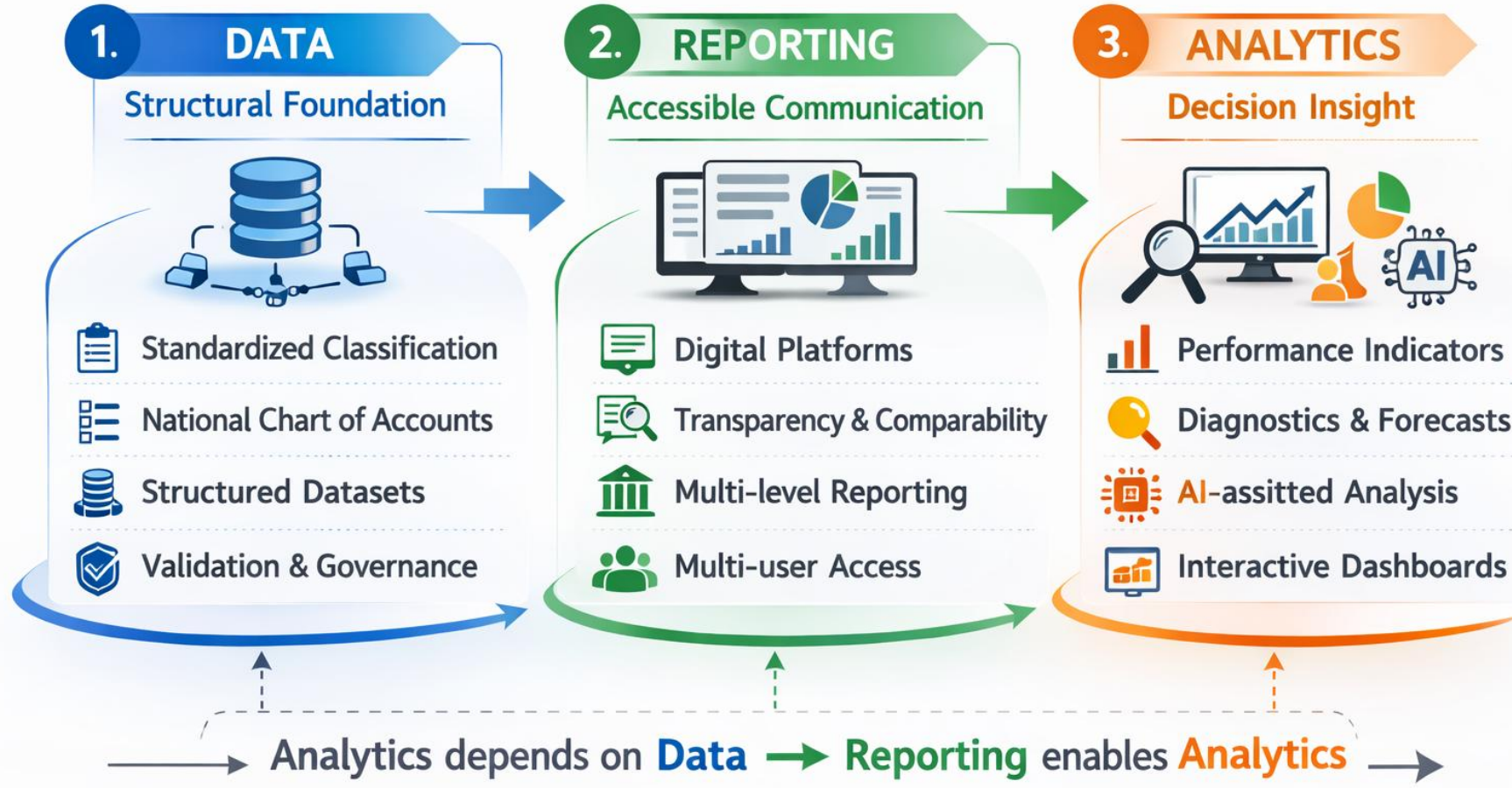
Interactive analytical
dashboards

Artificial Intelligence interface in
natural language



The main insight is that accounting information becomes valuable when it modifies decision-making behavior, and not when it only informs!

Brazilian Accounting Modernization: A Sequential Model





Innovative System Practices

Siconfi

- Accounting and Tax Information System of the Brazilian Public Sector – Siconfi.
- Tool for receiving accounting, financial and budgetary information through the accounting balances matrix (MSC).

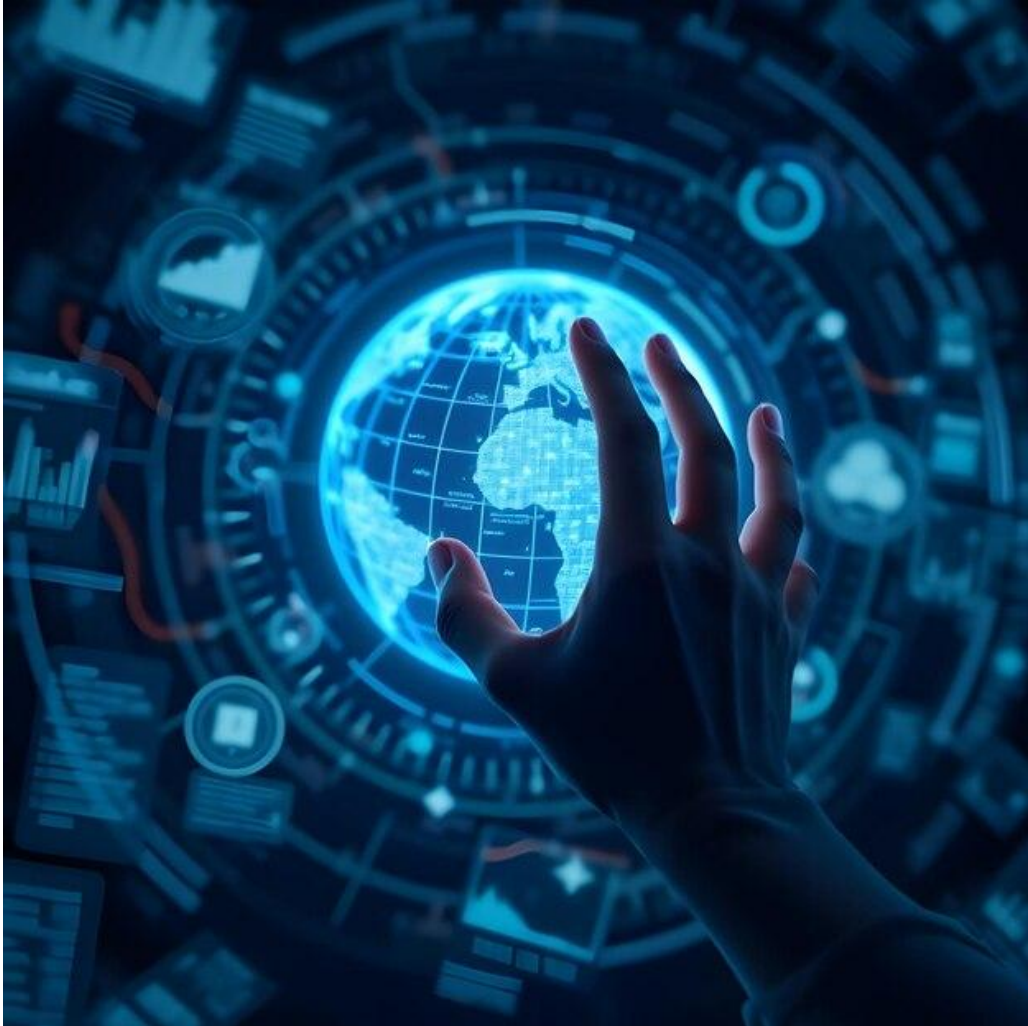
Siconfi was born in 2014



Siconfi completed
12 years!!



Data received in Siconfi



830 thousand declarations

520 thousand MSCs

A world of data

- 575 million value records that came from statements (Budget Execution, Fiscal Management, and Acruval information)
- 7 billion value records from ledger balance matrices





Use of data

Consolidation of
Public Accounts

Analysis of Credit
Operations

Control of
Education Expenses

Payment Capacity
Analysis

Tax Statistics

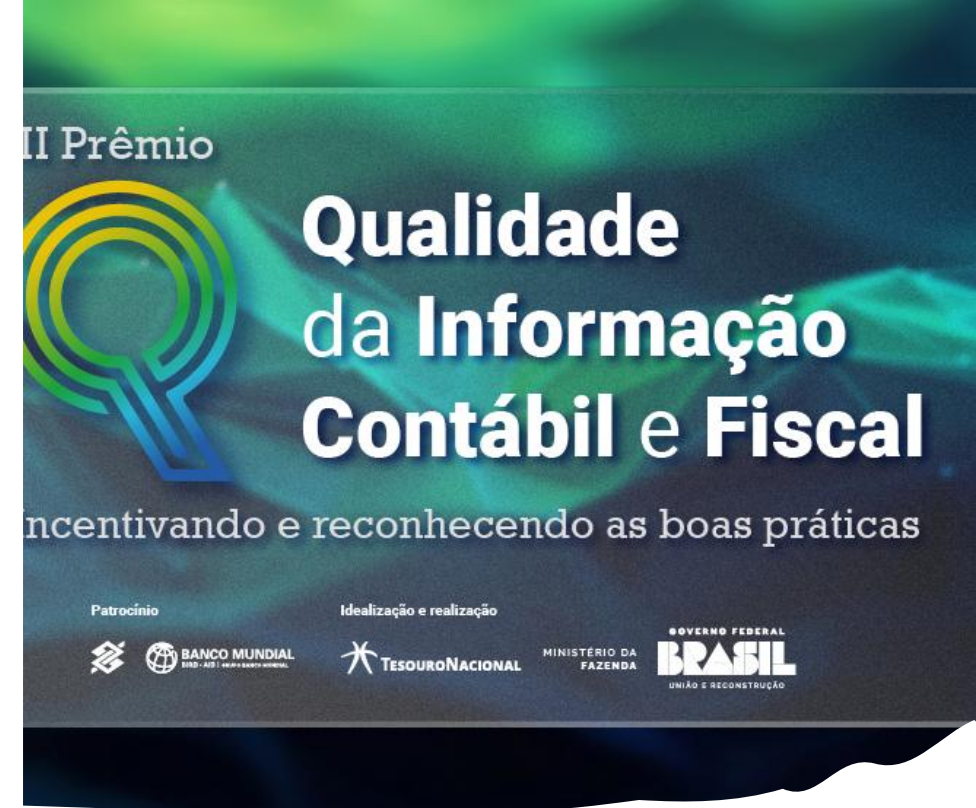
Monitoring of fiscal
adjustment
programs

Sharing:
Courts of Auditors
Ministry of Health
Ministry of Education
Ministry of Social
Security
Taxation

Multidimensional classifications that allow data reuse

Multidimensional classifications that allow data reuse

[illegible]



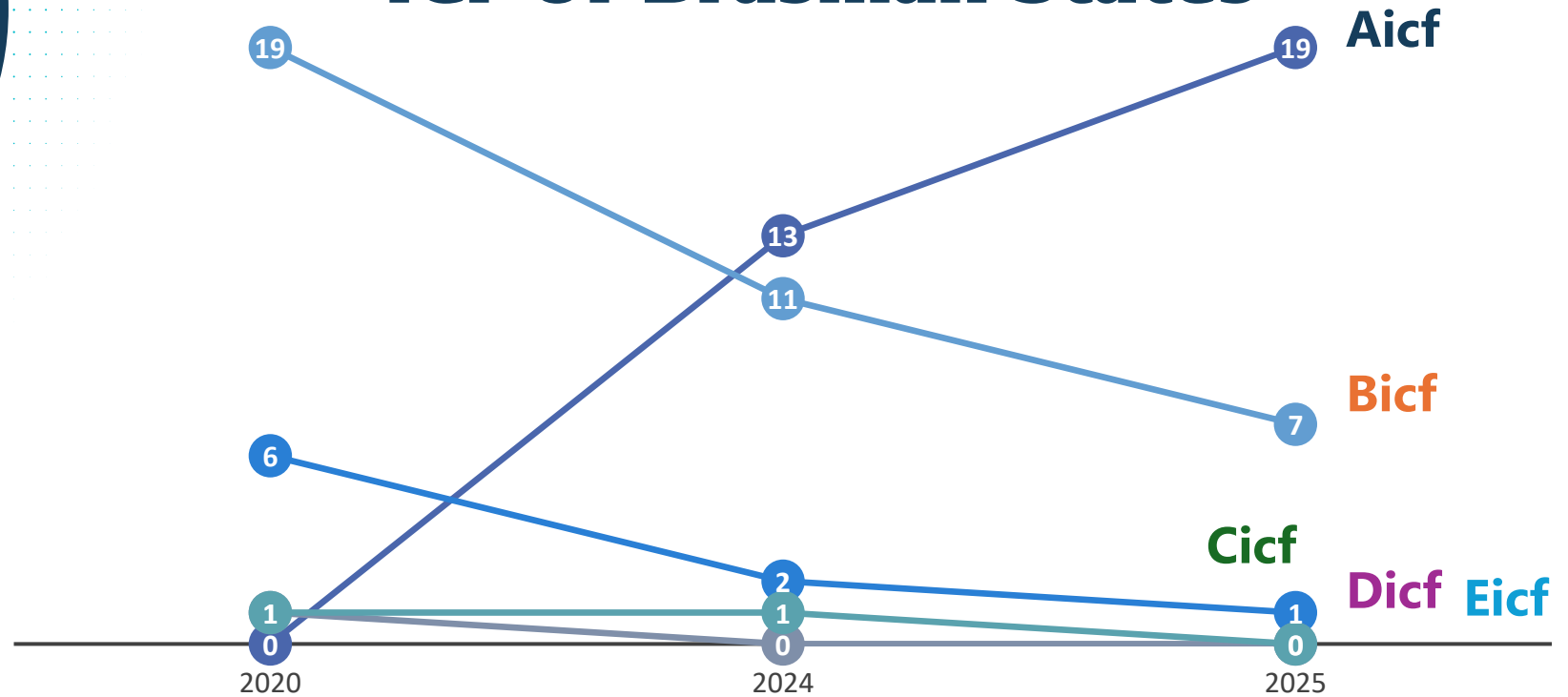
Accounting Quality Award

Behavioral incentives linked to data quality

Data quality

Indicator of the Quality of Accounting and Tax Information - ICF

ICF of Brazilian States

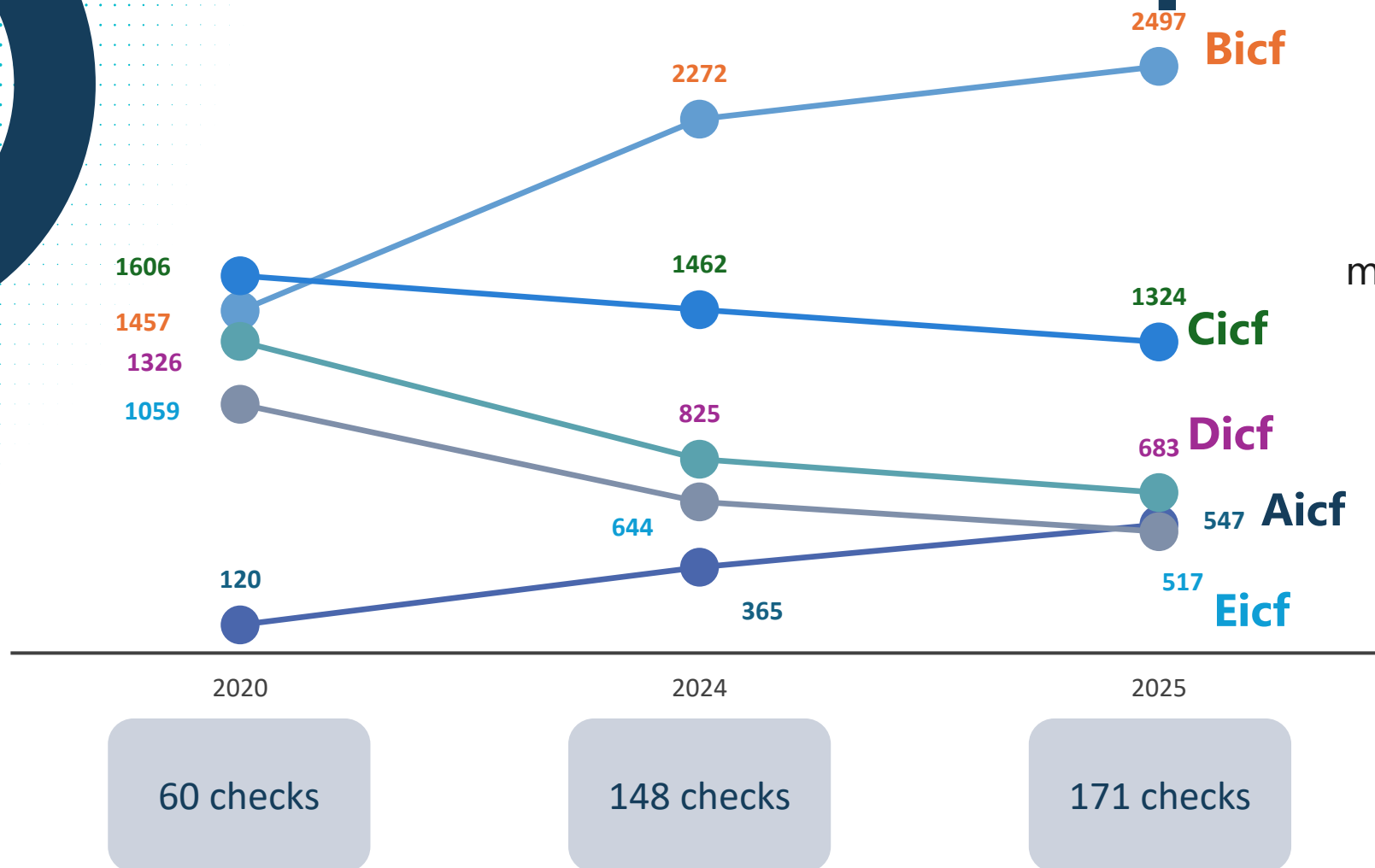


68 checks

153 checks

173 checks

ICF of Brazilian Municipalities



54.7% of the municipalities are Aicf or Bicf.



AI Project

Progressive model

The Brazilian experience suggests a progressive model:

1. Standardize
Harmonized Classifications
(PCASP, MDF, MCASP)

2. Validate
Automated rules of
consistency and quality of
information

3. Integrate
Federative consolidation
(national tax database)

4. Explain
Analytics Dashboards + AI
(Natural Language)

5. Influencing Behavior
Rankings, transparency and
performance-driven
accountability

The challenge

To encourage the use of data by society in general and to strengthen transparency.

The image features two hands, one light-skinned and one dark-skinned, reaching towards each other from the left and right sides respectively. Their fingers are slightly curled, and they are positioned as if about to grasp each other. In the background, a large, teal-colored curly bracket spans across the width of the image, framing the hands. The overall background is a light, neutral color.

Types of Data users

Some users want ready-made queries, but other users want the freedom to make their withdrawals.

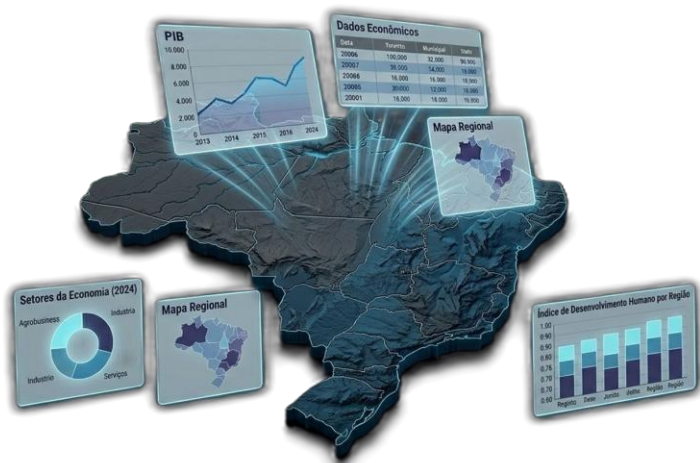


The project

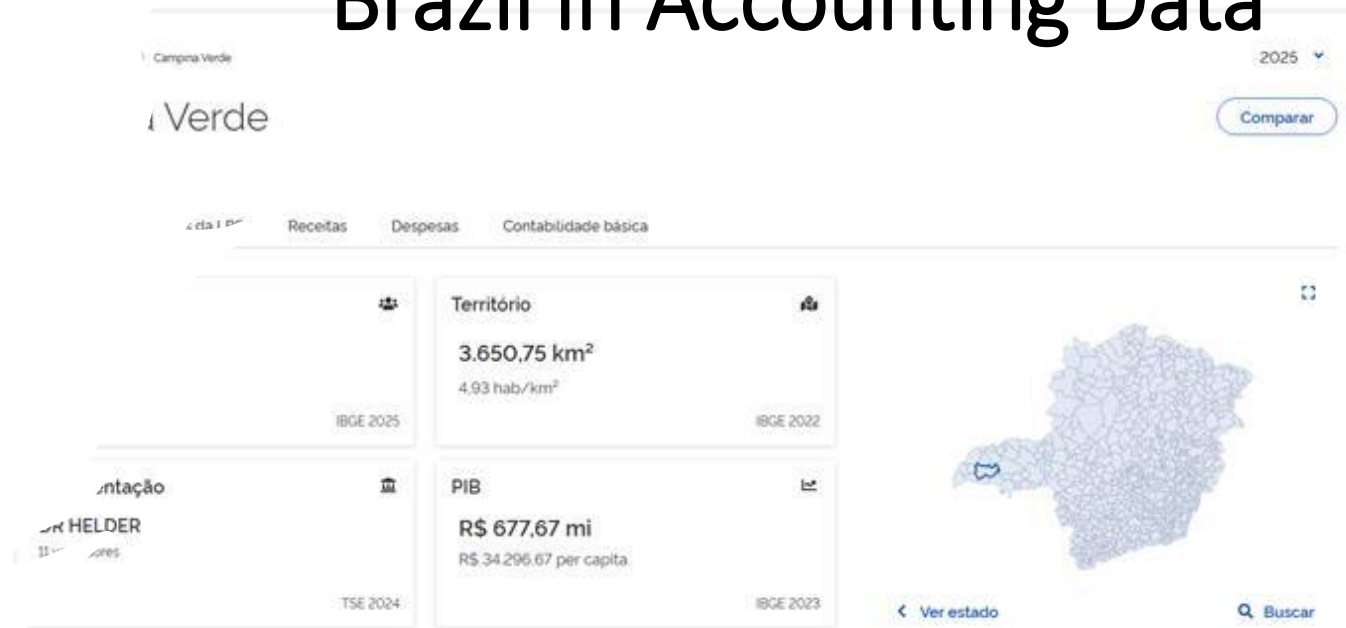
Provide Siconfi with an AI tool that allows queries based on its data and concepts, and the generation of an information panel, aiming to make Siconfi a reference for transparency in access to data and information to society.

Interactive Analytics Dashboards

To allow stakeholders to conduct their own analyses and create their own stories about budgetary, financial and accounting information.



Brazil in Accounting Data



Limites da LRF

AI Assistant

Artificial intelligence tool that will answer questions about the data received in Siconfi and about all the theoretical part that involves this data.



Treasury Accounting Intelligence

Nova

Exemplos

Mostre a distribuição das principais fontes de receita do governo federal em 2024.



Monte um gráfico com os valores dos resultados primários (com RPPS e sem RPPS) estaduais em 2024.



Do que trata a lei complementar 87?



Capacidades

Analisa e apresenta dados contábeis e orçamentários em tempo real, com tabelas, relatórios e gráficos.

Permite ajustar ou refazer perguntas durante a mesma consulta.

Garante respostas seguras sem acessar dados pessoais, histórico de uso.

Limitações

Pode, ocasionalmente, apresentar informações incompletas ou imprecisas.

Baseia-se em dados públicos disponíveis, podendo não refletir atualizações mais recentes.

S

O gasto com educação do município de Goiânia em 2024, no período mais recente disponível (6º bimestre), é R\$ 724.967.612,97.

Evolução dos gastos com educação em Goiânia (2024):

Exercício	Período	Valor (R\$)
2024	1	91.698.698,45
2024	2	205.259.973,87
2024	3	334.015.595,77
2024	4	4583.328.769,12
2024	5	599.792.841,84
2024	6	724.967.612,97

Referências

• [RREO, Gastos com Educação, VW_XBRL_FATONUMERICO_ENTE]

Observações Adicionais

Os valores apresentados referem-se aos períodos bimestrais do exercício de 2024, sendo o do 6º bimestre o mais atualizado. O valor do 4º bimestre está significativamente acima dos demais, podendo indicar lançamento extraordinário ou ajuste contábil.

SQL

Como posso te ajudar?



As respostas podem conter erros, a STN não se responsabiliza nem as endossa como oficiais. Sempre confira com fontes originais.

Conversational Interfaces



Como posso te ajudar?

**Democratization of Accounting and Tax
Information**



Release of the first
version scheduled for
06/22/2026.

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Thanks for your attention!

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