

IV ENCUENTRO DE COORDINACION
PRESUPUESTARIA, FINANCIERA Y FISCAL,
INTERGUBERNAMENTAL DE PAÍSES
IBERO-AMERICANOS



GEFIN

GRUPO DE GESTORES
DAS FINANÇAS ESTADUAIS

Financial and Accounting Management Harmonization at Brazilian States

Bogotá/CO
09/Setembro/2015

Augusto Monteiro (BA)
Presidente



THEMES

1 – Brazil: General Data

*2 – Financial management in the states of Brazil
(Current Issues and Challenges)*

*3 – Federative Cooperation: GEFIN History, Structure and
Activities*

4 – International Cooperation and Technical Assistance

BRAZIL: GENERAL DATA



- *Population: 200 Million Inhabitants*
- *Gross Domestic Product: \$ 1.8 Trillion*
- *Public Debt: \$ 1.1 Trillion*
- *Debt / GDP Ratio – 51,8% (2010)
-> 62,4% (2015)*
- *International Reserves – US\$ 380 Billion*

FEDERATIVE ORGANIZATION

- *Federative Republic*
- *3 Levels of Government*
- *26 States and a Federal District*
- *Regional Inequalities*
- *States Main Tax – ICMS (VAT, States Management)*



STATES FINANCIAL MANAGEMENT ROLES

- Financial Management Information Systems;
- Accounting Management;
- States Revenues and Expenditures;
- Treasury Single Account (TSA), Cash and Investments Management
- Public Debt Management;
- Legal Reports;
- Fostering Fiscal Transparency ;



GEFIN PURPOSES



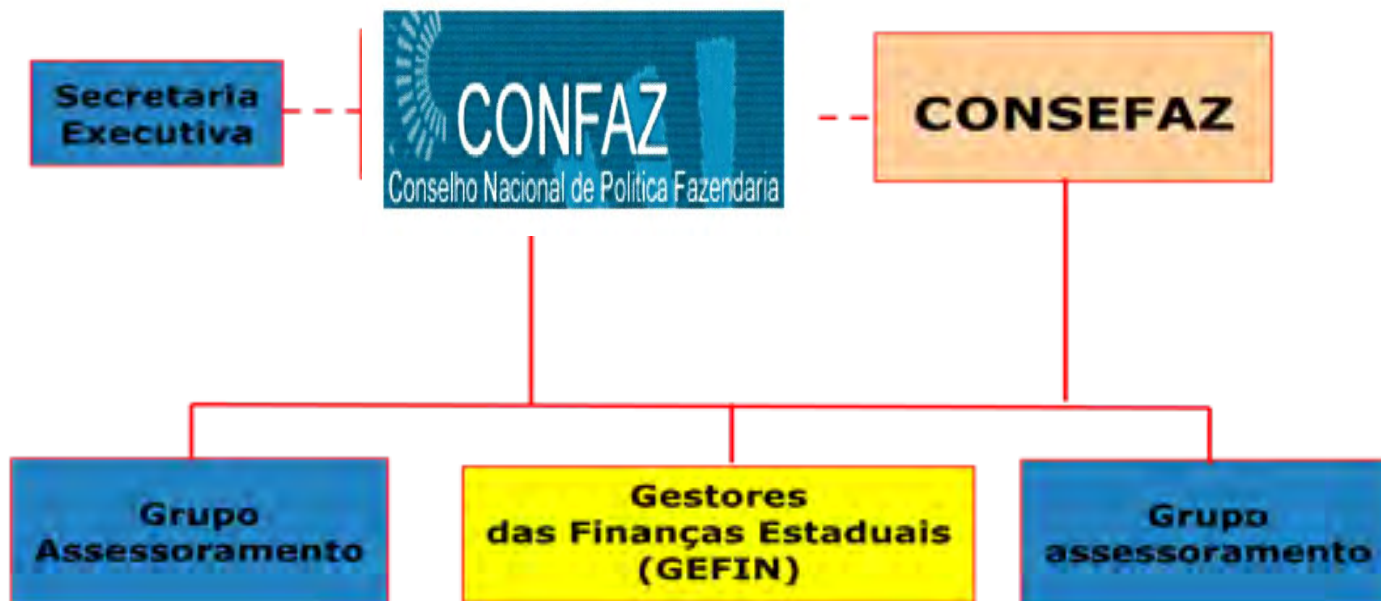
- Monitoring the development of national public policies with financial impact on the States (including themes in the National Congress)
- Promoting studies and proposing improvements to these policies, in order to preserve fiscal sustainability of states (improvement of legislation and public finances management);
- Sharing experiences and systems in financial management, budgeting, accounting and public spending assessment

GEFIN HISTORY



- *Body of the National Council of Fiscal Policies - CONFAZ*
- *Established in June, 2004*
- *Progressive Structuring*
- *14 Work-Groups*
- *Management Term: 2015-2016*
- *Institutional Site : www.gefin.net.br*

INTEGRAÇÃO



GEFIN STRUCTURE

Presidência

**Coordenação
Executiva**

**Coordenação
Adm. Financeira**

Grupo de trabalho

Grupo de trabalho

Grupo de trabalho

**Responsável por atividade
de estudo**

NETWORKING

- **Other National Councils**

- CONSEPLAN;
- CONSAD;
- CONAPREV;
- CONSED

- **National Treasury Work Groups**

- GTCON – Legal Reports
- GTREL – Fiscal Responsibility Law Requirements
- GTSIS - Financial Management Information Systems

- **Other CONFAZ Technical Groups**

- COTEPE, ENCAT;
- COGEF;
- FORUM FISCAL;
- GDFAZ

WORK GROUPS

- GT - 01 – EDUCATION EXPANDITURES
- GT - 02 – HEALTH EXPANDITURES
- GT - 03 – PUBLIC SAFETY EXPANDITURES
- GT - 04 – PUBLICA DEBT MANAGEMENT
- GT - 05 – JUDGMENTS PAYMENTS
- GT - 06 - ACCOUNTING
- GT - 07 – FISCAL SUSTAINABILITY
- GT - 08 – FEDERAL TRANSFERENCES
- GT - 09 – PUBLIC POLICIES EFFECTIVENESS
- GT - 10 – FUNDS RAISING
- GT - 11 – FINANCIAL MANAGEMENT LAW
- GT - 12 – PENSIONS MANAGEMENT
- GT – 13 – TREASURY MANAGEMENT
- GT – 14 – FISCAL COMPLIANCE

ROUTINES

- Ordinary Meetings - Quarterly;
- Extra-ordinary Meetings – As necessary;
- Work Groups Studies
- Meetings of the National Council of Fiscal Policies - CONFAZ

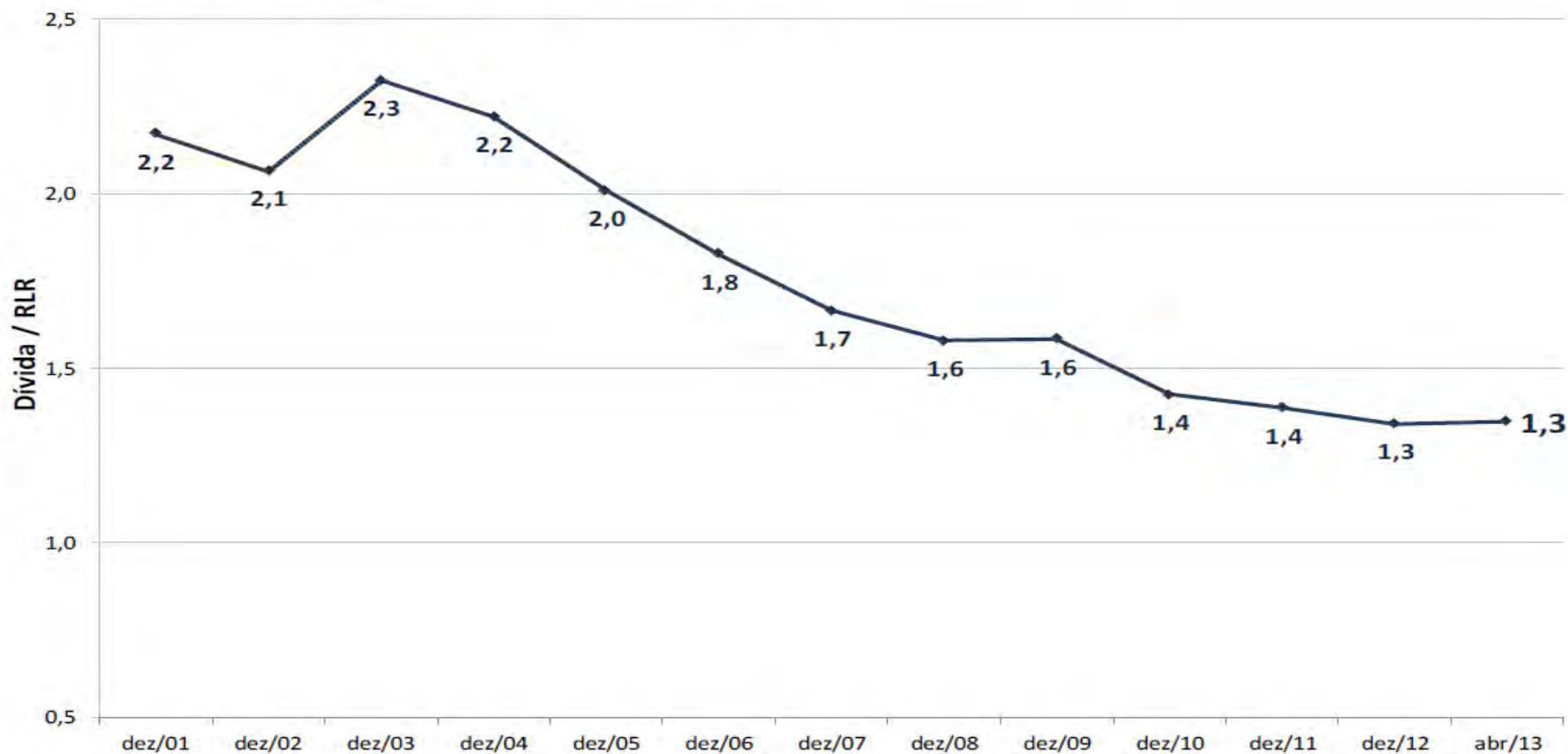
CURRENT ISSUES

- Public Debt and Fiscal Sustainability of Sub-national States;
- Public Policies Funding
(Education, Health and Public Safety)
- Public Investment Constraints
- Pensions Systems Deficits;
- Convergence to International Public Accounting Standards

RATIO OF DEBT TO REVENUE

Dívida dos Governos Estaduais

Dívida (Bruta) / Receita Líquida Real

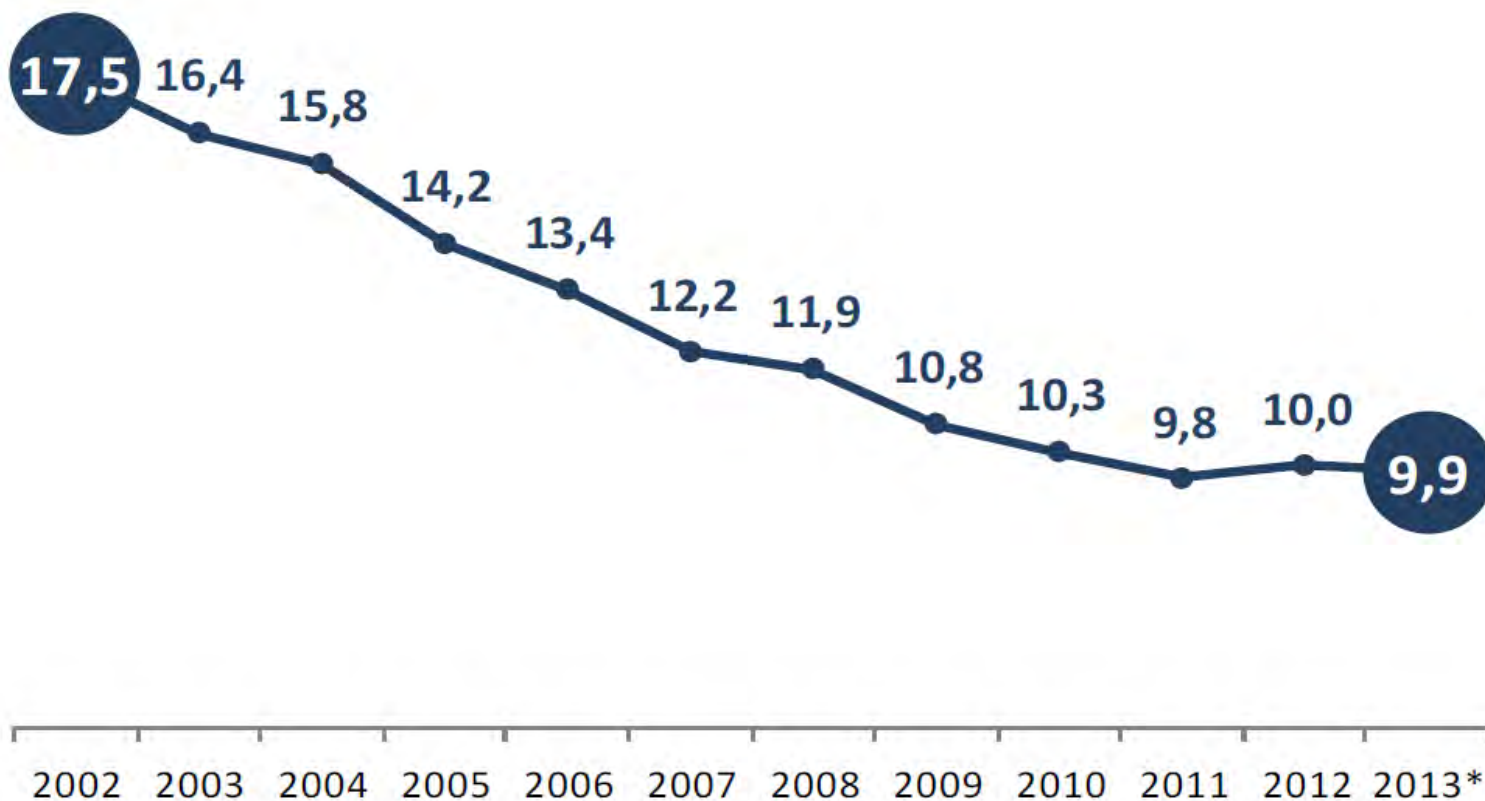


Fonte: STN / COREM

PUBLIC DEBT / GDP

Dívida Líquida dos Governos Estaduais

em % do PIB



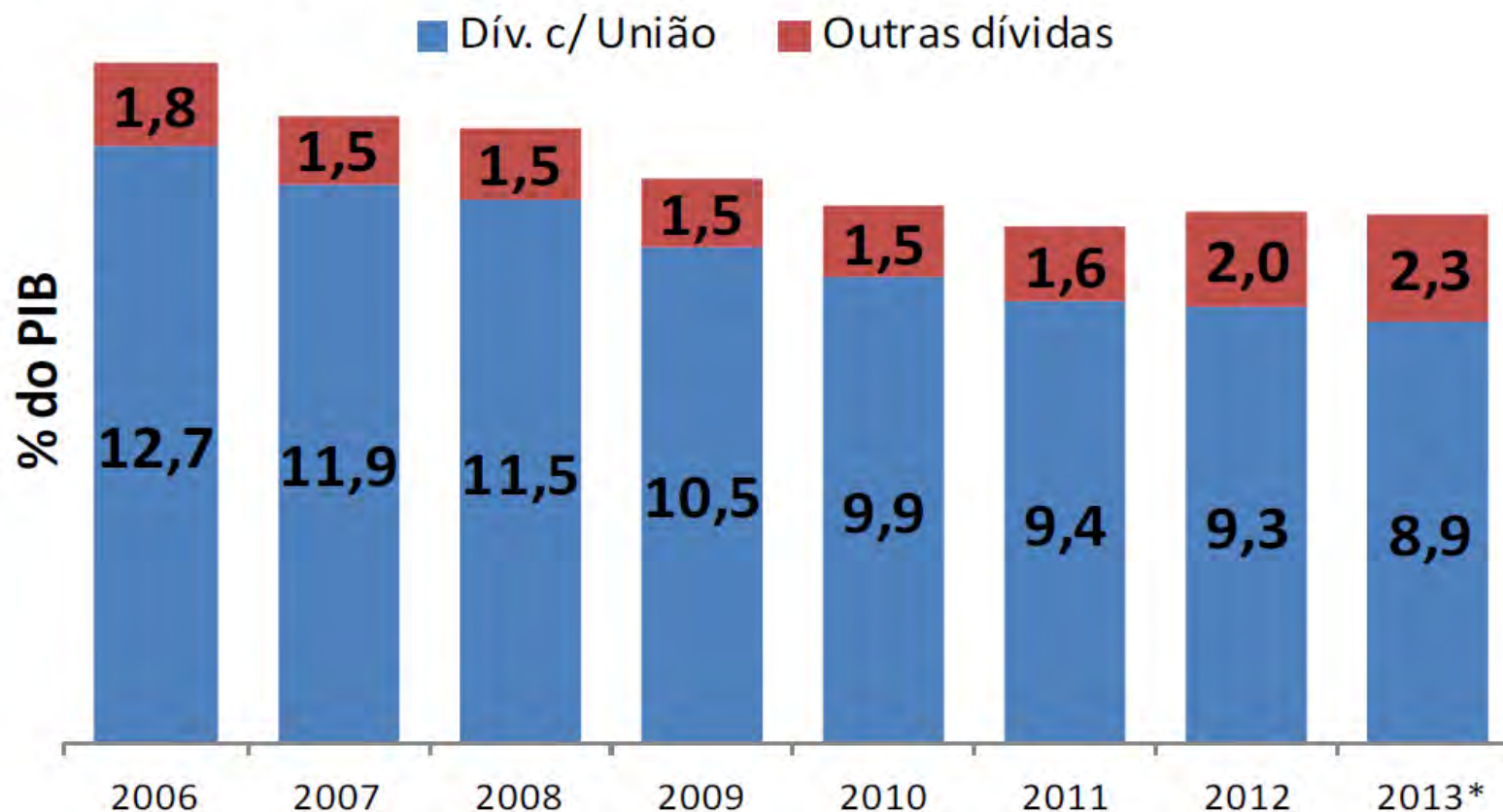
* Posição de julho

Fonte: BCB
Elaboração: STN/MF

DEBT WITH FED GOVNT.

Dívida dos Governos Estaduais

em % do PIB



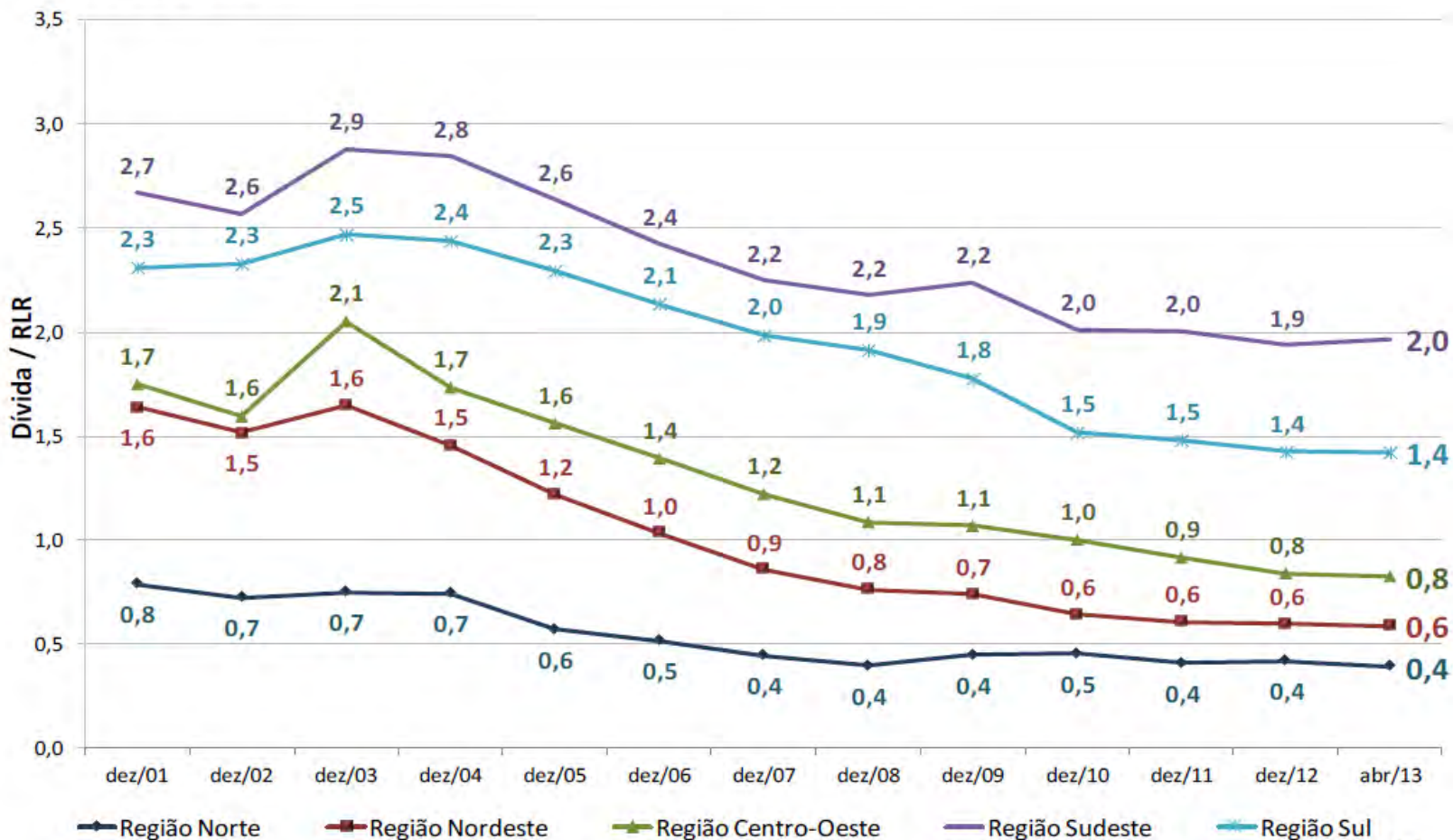
* Posição de julho

Fonte: BCB
Elaboração: STN/MF

DEBT PER REGION

Dívida dos Governos Estaduais

Por região



Fonte: STN / COREM



ESTADO DE SANTA CATARINA

SECRETARIA DE ESTADO DA FAZENDA

DIRETORIA DE CAPTAÇÃO DE RECURSOS E DA DÍVIDA PÚBLICA

EM 31-12-2014

UF	Resultado Primário R\$	RCL	DCL	% da DCL sobre RCL
RS	(542.159.461,05)	28.633.465.815,75	59.939.701.992,16	209,33%
MG	1.030.992.187,40	47.644.235.435,77	85.268.466.755,29	178,97%
RJ	(7.339.441.229,00)	46.045.517.774,00	82.048.346.597,00	178,19%
AL	(278.940.261,91)	5.969.712.767,26	9.186.834.623,41	153,89%
SP	4.589.051.013,68	135.630.164.995,68	200.478.761.477,15	147,81%
MS	(18.298.631,29)	8.095.589.259,40	7.949.594.322,38	98,20%
GO	(680.584.283,33)	16.656.492.150,00	14.951.661.130,88	89,76%
AC	(329.169.807,63)	4.267.230.697,30	3.153.725.195,84	73,91%
PI	(147.537.543,32)	6.201.506.914,05	3.776.119.003,70	60,89%
RO	105.646.586,15	5.489.267.006,23	3.211.155.798,30	58,50%
PR	(4.610.793.204,98)	28.179.730.750,51	16.375.388.108,91	58,11%

PE	(2.060.529.274,22)	18.475.020.080,82	10.663.863.674,14	57,72%
SE	228.954.906,30	5.982.485.349,94	3.414.265.495,44	57,07%
MA	(630.764.905,25)	10.147.462.439,59	4.694.372.039,40	46,26%
SC	(555.788.112,48)	17.835.511.027,09	8.051.407.354,47	45,14%
CE	(134.115.398,86)	14.394.882.432,94	6.138.896.095,00	42,65%
MT	(306.741.345,73)	10.927.731.310,28	4.633.930.616,21	42,41%
AP	(410.822.127,05)	4.020.130.039,48	1.656.630.567,15	41,21%
BA	1.128.137.039,63	25.870.525.219,40	10.331.577.909,66	39,94%
PB	(161.822.000,00)	7.399.789.000,00	2.736.794.000,00	36,98%
TO	(522.092.597,60)	6.071.450.294,61	1.983.736.520,58	32,67%
AM	(837.084.547,85)	11.039.956.264,46	3.396.340.568,40	30,76%
ES	(494.585.752,78)	11.798.288.649,28	3.182.321.111,88	26,97%
DF	(514.150.533,05)	17.504.269.623,87	3.618.924.036,72	20,67%
RR	694.140.881,87	2.785.141.355,06	513.456.938,19	18,44%
RN	266.285.564,27	7.779.321.689,22	843.267.398,75	10,84%
PA	514.906.000,00	15.092.464.000,00	1.503.963.000,00	9,96%
Consolidado	(12.017.306.838,08)	519.937.342.341,99	553.703.502.331,01	106,49%

FINANCIAL MANAGEMENT INFORMATION SYSTEMS

- Budget and Payments Operations;
- Treasury Management
- Public Accounting;
- Information Systems
 - Planning and Budget;
 - Public Debt
 - Payroll
 - Procurement
 - Others

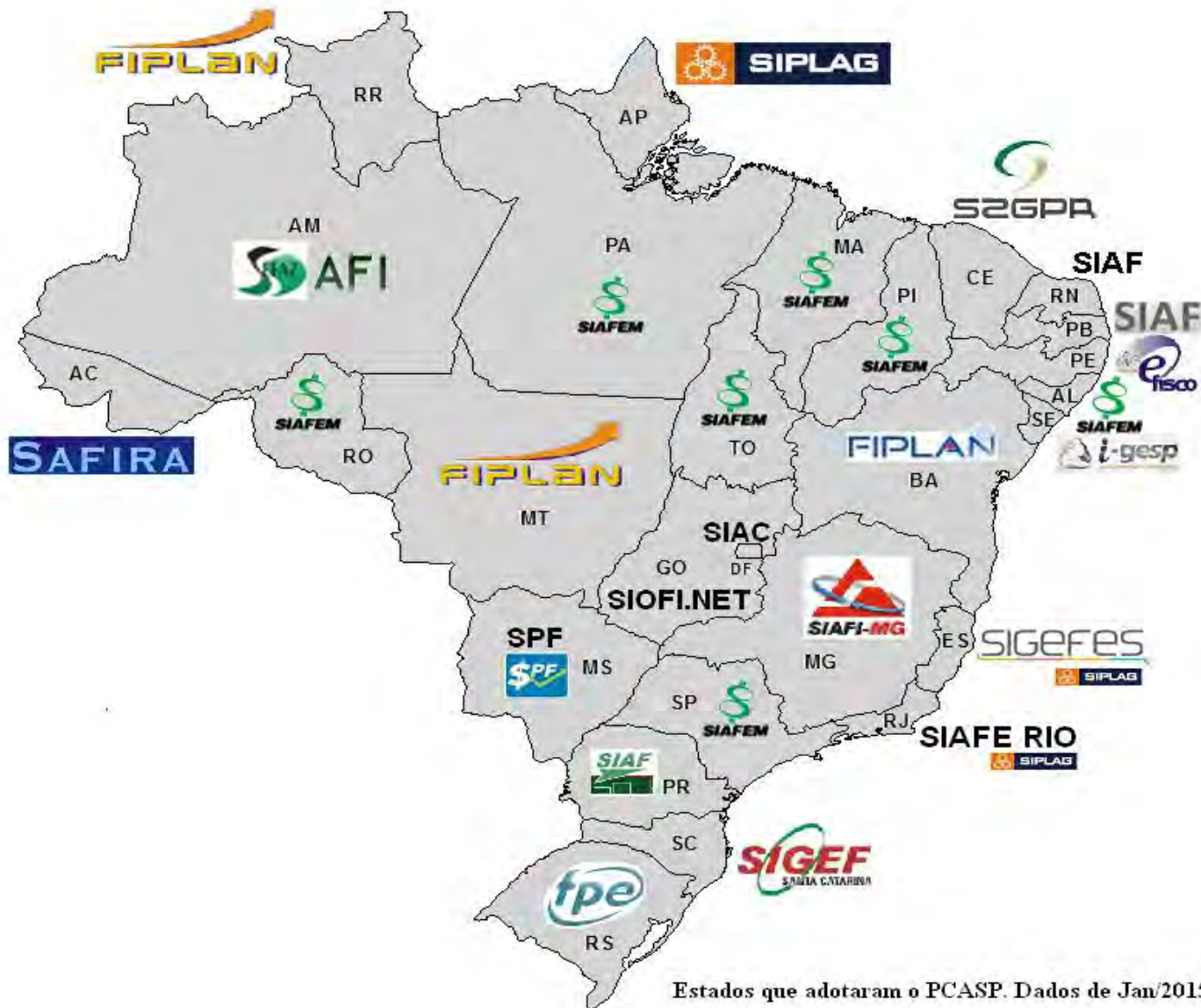


TECHNOLOGIC OPTIONS / FMIS

- Specific Development
- Different Technologic Platforms
- Absence of a National Standard
- The Role of SIAFEM
- Referencial Systems
- Internacional Cooperation for FMIS Assessment



BRAZILIAN STATES FMIS

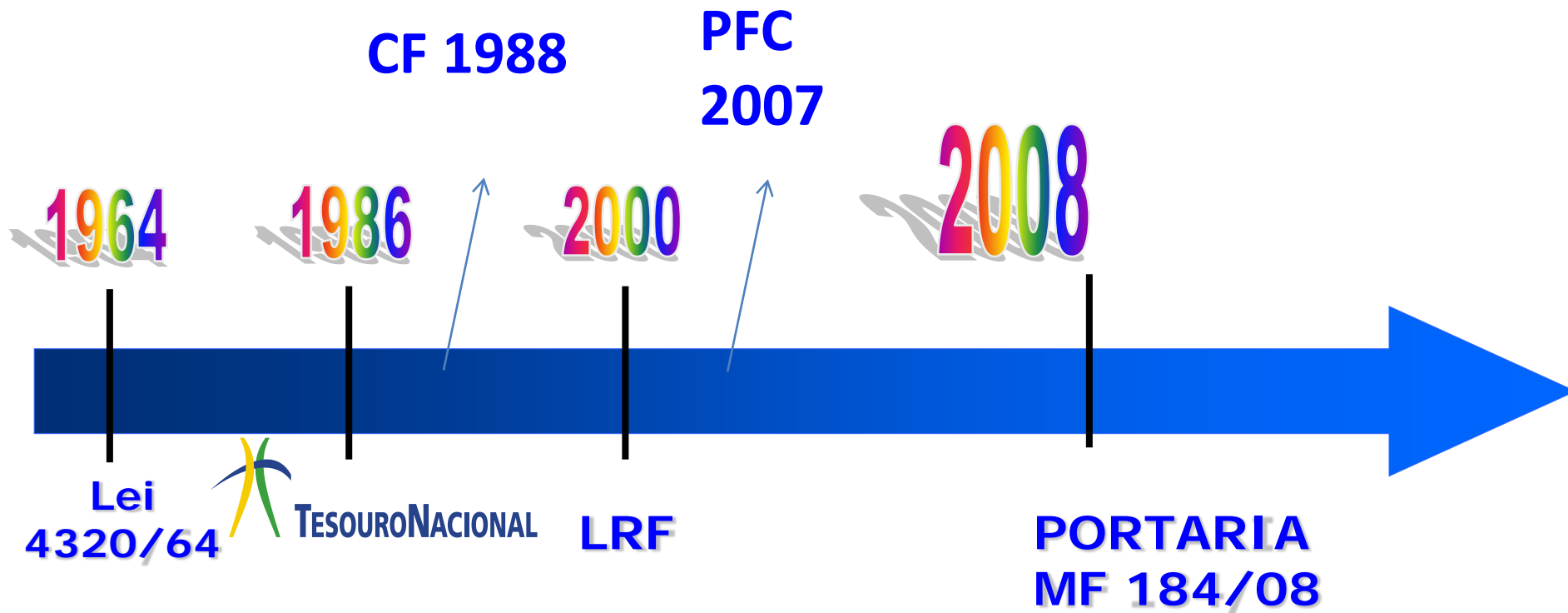


Estados que adotaram o PCASP. Dados de Jan/2015

IPSAS - NICSP

- International Standards Guided (IPSAS);
- Federal Government Leadership - Coordination: Secretariat of Treasury – STN
- Long Term Process
- Progressively Adopted by Subnational States

MILESTONES - PUBLIC ACCOUNTING EVOLUTION



Chronograma - Portaria 828/2011

I - Reconhecimento, mensuração e evidenciação dos créditos, tributários ou não, por competência, e a dívida ativa, incluindo os respectivos ajustes para perdas;

II - Reconhecimento, mensuração e evidenciação das obrigações e provisões por competência;

III - Reconhecimento, mensuração e evidenciação dos bens móveis, imóveis e intangíveis;

IV - Registro de **fenômenos econômicos**, resultantes ou independentes da execução orçamentária, tais como depreciação, amortização e exaustão;

V - Reconhecimento, mensuração e evidenciação **dos ativos de infraestrutura;**

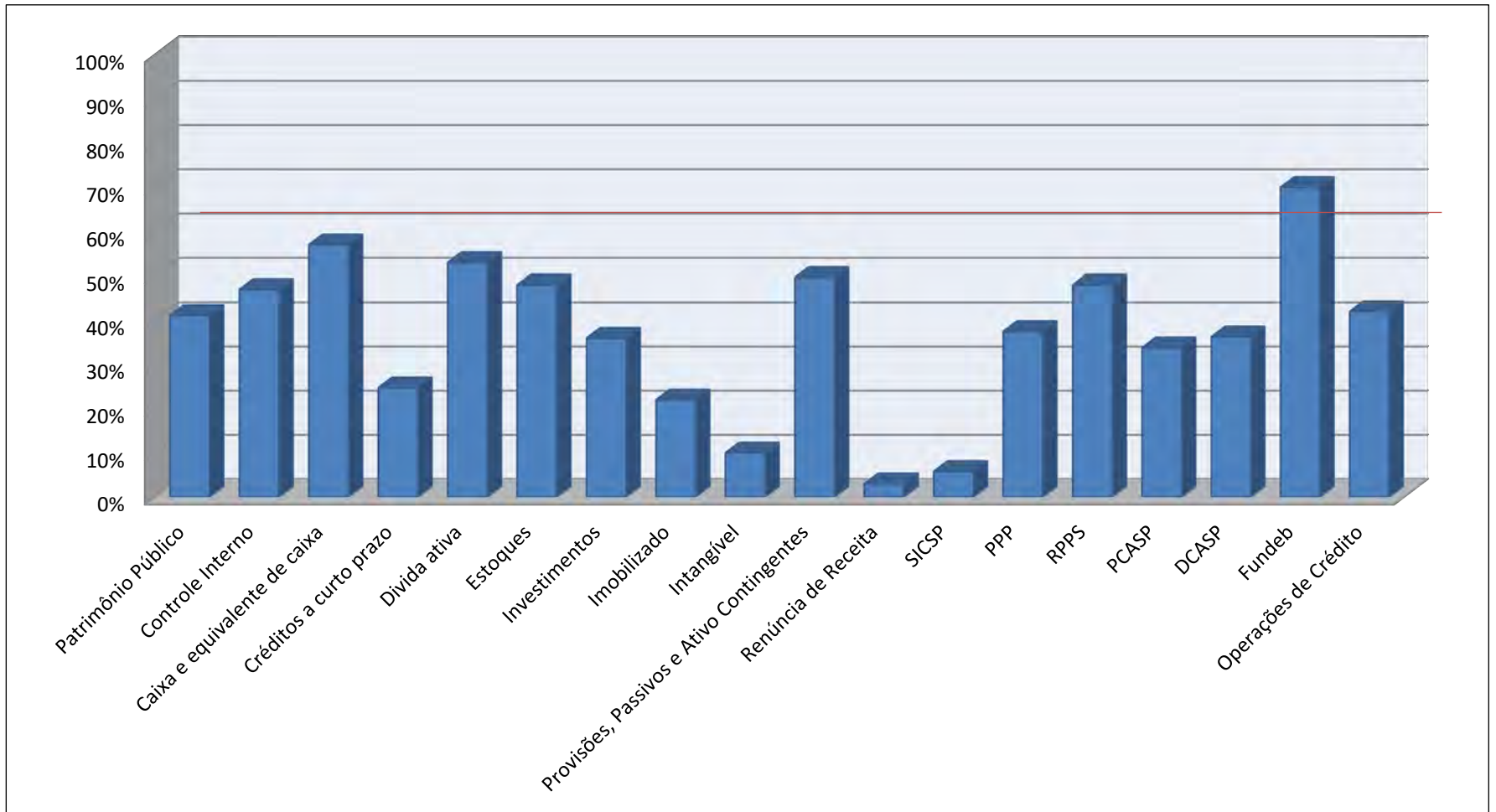
VI - Implementação do **sistema de custos;**

VII - Aplicação do **Plano de Contas**, detalhado no nível exigido para a consolidação das contas nacionais;

VIII - Demais aspectos **patrimoniais previstos** no Manual de Contabilidade Aplicada ao Setor Público.

Maturity Assessment

Source: Consultoria de Avaliação, sob a Coordenação do GEFIN



FINANCIAL CAREERS



- States with a Single Career (Taxes, Treasury and Accounting): 3 - BA, CE, PE;
- States with a Specific Career for Treasury and Accounting : 7 – AL, DF, ES, GO, MG, PR, RS;
- States with a Career for Treasury and other for Accounting : 2 – RJ, SC;
- States without Specific Careers for Treasury and Accounting: 15 – The Others

GEFIN ROLE

- Best Practices Sharing and Fostering;
- HR Training
- Coordination with International Organizations
 - IDB – Improvement Programs
 - IRDB – Training (Debt Management);
- Cooperation and Technical Assistance:
 - GEFIN Institucional Strengthening - CAF
 - International Accounting Standards Convergence – PRODEV/IDB
 - Financial Management Information Systems Assesment – IDB / Korean Fund;



INTERNATIONAL COOPER.

- Internacional Relationship of GEFIN – Foro Permanente (AR), INDETEC (ME), ILPES-CEPAL (CH), Colombia
- Purpose: Sharing knowledge and experiences
- Mutual Learning
- Communities of Practices Strengthening
- Organization/Participation of/in Technical Seminars
 - IDB Network of Public Financial Managers
 - FOTEGAL
 - FOCAL
 - Foro Iberoamericano de Gestão Financeira e Orçamentária

CHALLENGES AHEAD

- Country Federative Structure Revision;
 - States and Municipalities Functions and Services
 - Revenues Distribution
 - Vertical Gap
 - Horizontal Balance
- Financial Management Improvement
 - Human Resources and Training
 - Processes and Systems
- Tax Reform
- Pensions Revision;



GEFIN

GRUPO DE GESTORES
DAS FINANÇAS ESTADUAIS

www.gefin.net.br