Unidade de Implementação
da Lei de Enquadramento Orçamental

Central Accounting and Reporting System

Budgetary and financial reporting

Validation Rules

Janeiro 2018

- The Central Accounting and Reporting System (S3CP) is a centralised financial management system.

- This system was designed and it has been developed in order to fulfill two main objectives – support in the decision-making process and support in the issuing of the General State Accounts –, giving special attention to the consolidated budget and financial statements (in accrual and modified cash basis)

- Beyond the treatment of the aggregated data, S3CP also has a solution that enables the consolidation of accounts

- The central chart of accounts is the system reference element and the normalization instrument for the process of consolidation and issuance of the consolidated report.
- Budgetary and financial information is obtained through the integration of XML files exported from entities accounting softwares.
- Development of a Portal for data quality and integration.
- Web services integration with entities systems.
- More than 200 validation rules (to ensure the quality of information).
- The accounting and technical requirements that software houses have to comply with were defined through the UniLEO Technical Standard No. 1

Cross validations are made between the analytical trial balance, budgetary statements, financial statements and notes

S3CP

Public Accounting System

Central Chart of Accounts

- Analytical trial balance
- Budgetary Performance (Performance Statement)
- Budgetary control - Revenue
- Budgetary control - Expenditure
- Debts by seniority
- Financial Position (Balance sheet)
- Financial Performance (Income Statement)
- Statement of Changes in Net Assets / Equity / Net worth
- Cash Flow Statement
- Contractual Charges
- Intangible, Tangible and Investment Properties

Main features

- Portal for data quality and integration
- Accounting and technical requirements that software houses have to comply with
- Web services integration with entitie systems
- Specific requirements for consolidation purposes

Technical Standard **No. 1**

We would like to highlight the advantages of this solution when compared with the online registration:

- Reliability of the collecting data process, since it replaces the online registration for automatic information provided by the SFA accounting systems;
- Reliability of the accounting data, because the files content comes directly from the SFA accounting systems;
- Versatile solution, since the data gathered (mainly balances of accounts disaggregated by budgetary classification and partner entity, when applicable) will provide the necessary basis to respond to a wider range of current and future needs;
- Based on the trial balance, the system is able to validate the balance sheet, the profit and loss account and the budgetary outturns in an integrated way.

Regarding the chart of accounts, within the scope of the SNC-AP, the chart of accounts is unique for all entities of Public Administrations and other entities that, by law, are required to apply the SNC-AP, without prejudice to the exceptions allowed for entities that are part of the simplified regime.

Entities have the flexibility to adjust the chart of accounts to their specific needs and may create lower level subaccounts.

In Annex 3 to the SNC-AP there is a match between chart of accounts and ESA 2010 classifications, to allow obtaining national accounting information.

The central chart of accounts has five levels, at most.

Any change to the central chart of accounts must be approved by the CNC (Accounting Standardization Committee).

Entities should make a correspondence between the entity chart of accounts and the central chart of accounts (CPLC), in accordance with the requirements defined by the UniLEO Technical Standard No. 1.

The CPLC file is one of the files provided for in that Standard and includes the entity chart of accounts with the complete structure and its correspondence with the central chart of accounts.

CONTA CENTRAL (CENTRAL ACCOUNT)	DESCRIÇÃO (DESCRIPTION)	CONTA (ENTITY ACCOUNT)	DESCRIÇÃO (DESCRIPTION)
11	CAIXA (CASH)	11	CAIXA (CASH)
11.1	CAIXA (CASH)	11.1	CAIXA (CASH)
11.1	CAIXA (CASH)	11.1.1	CAIXA A (CASH)
12	DEPÓSITOS À ORDEM (CASH EQUIVALENTS)	12	DEPÓSITOS À ORDEM (CASH EQUIVALENTS)
12.1	DEPÓSITOS À ORDEM NO TESOURO (CASH EQUIVALENTS IN TREASURE)	12.1	DEPÓSITOS À ORDEM NO TESOURO (CASH EQUIVALENTS IN TREASURE)
12.1	DEPÓSITOS À ORDEM NO TESOURO (CASH EQUIVALENTS IN TREASURE)	12.1.06056	DGT - 00000006056
12.1	DEPÓSITOS À ORDEM NO TESOURO (CASH EQUIVALENTS IN TREASURE)	12.1.06167	DGT - 00000006167
21	CLIENTES, CONTRIBUINTES E UTENTES (CUSTOMERS, TAXPAYERS AND USERS)	21	CLIENTES, CONTRIBUINTES E UTENTES (CUSTOMERS, TAXPAYERS AND USERS)
21.1	CLIENTES C/C (CUSTOMERS)	21.1	CLIENTES C/C (CUSTOMERS)
21.1	CLIENTES C/C (CUSTOMERS)	21.1.1	NACIONAIS (NATIONAL CUSTOMERS)
21.1	CLIENTES C/C (CUSTOMERS)	21.1.1.00003	LAURENTINA MARIA MALHEIRO SANTOS

The Central Chart of Accounts
An instrument to address different information needs

Central Accounting and Reporting System - Gather data

№	Short description	Long description
1	CPLC	Correspondence between charts of accounts (entity account versus central account)
2	BA	Class zero trial balance (budgetary accounting)
2	BA	Trial balance (budgetary and financial accounting)
3	DDORC	Budgetary Performance (Performance statement)
4	DOREC	Budgetary Control - Revenue
5	DODES	Budgetary Control - Expenditure
6	PDA	Debts by seniority
7	BLC	Balance Sheet
8	DR	Income Statement
9	DAPL	Statement of changes in net assets/equity
10	DFC	Cash flow Statement
11	EC	Contract costs
12	AI	Intangible assets - carrying amounts and quarter changes
12A	AI - A	Intangible assets - separately disclosed increases
12B	AI - D	Intangible assets - separately disclosed decreases
13	AFT	Tangible fixed assets - carrying amounts and quarter changes
13A	AFT - A	Tangible fixed assets - separately disclosed increases
13B	AFT - D	Tangible fixed assets - separately disclosed decreases
14	PI	Investment property - carrying amounts and quarter changes
14A	PI - A	Investment property - separately disclosed increases
14B	PI – D	Investment property - separately disclosed decreases
15	DPPI	Multi-Annual Investment Plan Demonstration

BUDGETARY PERFORMANCE (PERFORMANCE STATEMENT)

Item	Revenue	Funding sources (n)						n-1
		RP	RG	UE	EMPR	FUNDOS ALHEIOS	TOTAL	
	Previous cash balance							
	Budget transactions [1]							
	Transfer of cash balance to other entity							
	Treasury transactions [A]							
	Current Revenue							
R1	Tax							
R11	Direct taxes							
R12	Indirect taxes							
R2	Social security, CGA and ADSE contributions							
R3	Fees, fines and other penalties							
R4	Property income							
R5	Current transfers							
R51	Public Administrations							
R511	Central Government - State							
R512	Central Government - Other entities							
R513	Social security							
R514	Regional Government							
R515	Local Government							
R52	Others							
R6	Sales of goods and services							
R7	Other current revenue							
	Capital revenue							
R8	Sale of investment goods							
R9	Capital transfers							
R91	Public Administrations							
R911	Central Government - State							
R912	Central Government - Other entities							
R913	Social security							
R914	Regional Government							
R915	Local Government							
R92	Others							
R10	Other capital revenues							
R11	Cash returns from payments made in previous periods							
	Effective Revenue [2]							
	Non-effective Revenue [3]							
R12	Revenue from financial assets							
R13	Revenue from financial liabilities							
	Sum [4]=[1]+[2]+[3]							
	Treasury transactions [B]							

Item	Expenditure	Funding sources (n)						n-1
		RP	RG	UE	EMPR	FUNDOS ALHEIOS	TOTAL	
	Current Expenditure							
D1	Employees							
D11	Employee's compensation							
D12	Variable or contingent bonuses							
D13	Social security							
D2	Purchase of goods and services							
D3	Interest and other charges expenditure							
D4	Current transfers							
D41	Public Administrations							
D411	Central Government - State							
D412	Central Government - Other entities							
D413	Social security							
D414	Regional Government							
D415	Local Government							
D42	Others							
D5	Subsidies							
D6	Other current expenditures							
	Capital Expenditure							
D7	Investments							
D8	Capital transfers							
D81	Public Administrations							
D811	Central Government - State							
D812	Central Government - Other entities							
D813	Social security							
D814	Regional Government							
D815	Local Government							
D82	Others							
D9	Other capital transfers							
	Effective Expenditure [5]							
	Non-effective expenditure [6]							
D10	Expenditure from financial assets							
D11	Expenditure from financial liabilities							
	Sum [7]=[5]+[6]							
	Treasury transactions [C]							
	Final cash balance							
	Budget transactions [8] = [4]-[7]							
	Treasury transactions [D]=[A]+[B]-[C]							
	Overall balance [2] - [5]							
	Primary expenditure							
	Current balance							
	Capital balance							
	Primary balance							
	Total revenue [1] + [2] + [3]							
	Total expenditure [5] + [6]							

Budget line classifications

Budgetary Accounting

Expenditures, revenues and balances must be discriminated acording to the following funding sources:
RP - Own Funds / RG - General Revenues / UE - European Union Funds / EMPR - Borrowing / FUNDOS ALHEIOS - Others Funds - Refers to Treasury transactions
CGA - Public servants social scheme; ADSE - Public servants health subsystem.

Budgetary Accounting

BUDGETARY CONTROL - REVENUE

Detailed Budget codification	Adjusted estimates	Outstanding estimates	Revenues to be charged from previous periods	Liquidated revenues	Cancelled liquidations	Collected gross revenue	Refunds		Collected net revenue			Deferred revenues	Revenue to be collected at the end of the period	Liquidations from future periods				
							Issued	Paied	Previous periods	Current period	Total			(n+1)	(n+2)	(n+3)	(n+4)	Future periods
Current revenue																		
Capital revenue																		
Total																		

BUDGETARY CONTROL - EXPENDITURE

Item	Unpaid expenditure from previous years	Corrected appropriations	Frozen appropriation	Unfrozen appropriation	Available appropriations	encumbrance	Commitments	Obligations	Gross expenditure paid	Replacements not cut in payments		Net expenditure paid		
										Issued	Received	Previous periods	Current period	Total
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]=[12]+[13]
Current expenditure														
Capital expenditure														
Total														

...

Budgetary Accounting

Commitments to transfer	Unpaid obligations	Assumed commitments for the next periods					Obligations for future periods				
[15]=[7]-[8]	[16]=[8]-[14]	(n+1)	(n+2)	(n+3)	(n+4)	Next periods	(n+1)	(n+2)	(n+3)	(n+4)	Next periods
...											

DEBTS BY AGEING

Additional information for the systems

Description	Maturing debt		Ranges of overdue debt by antiguity (in days) [D]				Exceptions [E]	Overdue payments	Total debt by nature of the expenditure		
	Short term [B]	and Long term [C]	< 90 [1]	[90 - 180[[2]	[180 - 365] [3]	> 365 days [4]		[F]=[2]+[3]+[4]-[E]	Short term [G]=[B]+[D]	and Long term [H]= [C]	SUM [I]=[G]+[H]
Current Expenditure											
Employees											
Certain and permanent wages											
Variable or contingent bonuses											
Social security from which:											
Health charges											
Employers' contrib. to ADSE											
Others											
Social Security contributions											
CGA											
Social Security - General regime											
Others											
Others											
Purchase of goods and services											
Interest and other charges expenditure											
Current transfers											
Public Administrations											
Other current transfers											
Subsidies											
Other current expenditure											
Capital expenditure											
Capital goods acquisition											
Capital transfers											
Public Administrations											
Other capital transfers											
Financial assets acquisition											
Reimbursements from financial liabilities											
Other Capital expenditure											
Sum											

BALANCE SHEET

Financial Accounting

ITEMS	Observations	Dates	
		XX/N	XX/N-1
Assets			
Non-current assets			
Property, plant and equipment			
Investment property			
Intangible assets			
Financial investments			
Other financial assets			
Current assets			
Inventories			
Biological assets			
Receivables from transfers and subsidies			
Receivables from subsidized loans			
Customers, taxpayers and users			
State and other public entities			
Other miscellaneous short-term receivables			
Deferrals			
Financial assets owned for negotiation			
Other financial assets			
Cash and cash equivalents			
TOTAL ASSETS			
Net assets (balancing item)/ Equity			
Equity			
Other equity instruments			
Share premium			
Reserves			
Surplus/deficit from previous years			
Adjustments in financial assets			
Revaluation surplus (revaluation account)			
Other changes in equity			
Surplus/deficit for the year			
Minority interests			
TOTAL NET ASSETS/EQUITY			
Liabilities			
Non-current liabilities			
Provisions			
Borrowings			
Suppliers of investments			
Post-employment benefits			
Other non-current payables			
Current liabilities			
Payables from transfers and subsidies			
Trade payables			
Prepayments from customers, taxpayers and users			
State and other public entities			
Borrowings			
Suppliers of investments			
Other current payables			
Deferrals			
Financial liabilities owned for negociation			
Other financial liabilties			
TOTAL LIABILITIES			
TOTAL NET ASSETS AND LIABILITIES			

BALANCE SHEET

Financial Accounting

	ITEMS	Observations	Dates	
			XX/N	XX/N-1
	Assets			
	Non-current assets			
43+453+450+4553-4590-4593-45953	Property, plant and equipment			
42+452+4552-4592-45952	Investment property			
44+454+4554-4594-45954	Intangible assets			
	...			
	Current assets			
32+33+34+35+36+391	Inventories			
371+3921	Biological assets			
201+205	Receivables from transfers and subsidies			
2031+20321	Receivables from subsidized loans			
211+212+213+214+215-219	Customers, taxpayers and users			

INCOME STATEMENT

Financial Accounting

	Profit and Loss	Observations	Dates	
			XX/N	XX/N-1
70	Taxes and fees			
71	Sales			
72	Services			
75	Current transfers and subsidies to production obtained			
73	Changes in production inventories			
74	Work for the entity itself			
61	Cost of goods sold and materials consumed			
62	External supplies and services			
63	Staff costs			
60 (exceto 603)	Transfers and subsidies granted			
603	Social benefits			
652-7622	Impairment of inventories (losses / reversals)			
651-7621	Impairment of accounts receivable (losses / reversals)			
67-763	Provisions (increases/reductions)			
653+657-7623-7627	Impairment of non-depreciable assets (losses / reversals)			
77-66	Changes in fair value			
78+792+798	Other income and gains			
68+6913+6918	Other expenses and losses			
	Earnings before depreciation and financial income			
64-761	Depreciation/amortisation			
654+655+656-7624-7625-7626	Impairment of depreciable investments (losses / reversals)			
	Operating income (before financial income)			
791+793	Finance income			
6910+6911+6912+692+698	Finance cost			
	Earnings before taxes			
812	Income Tax			
	Surplus/deficit for the year			

CASH FLOW STATEMENT

Financial Accounting

Items	Observations	Dates N	Dates N-1
Cash flow from operating activities			
Cash receipts from customers			
Cash receipts from tax payers			
Cash receipts from users			
Cash payments to suppliers			
Cash payments to employees			
Cash generated from operations			
Other cash receipts and payments			
Cash flows from operating activities (a)			
Cash flows from investing activities			
Payments related to:			
Property, plant and equipment			
Intangible assets			
Investment property			
Investimentos financeiros			
Other assets			
Receipts resulting from:			
Property, plant and equipment			
Intangible assets			
Investment property			
Financial investments			
Other assets			
Subsidies to investment			
Capital transfers			
Interests and similar earnings			
Dividends			
Cash flows from investing activities (b)			
Cash flows from financing activities			
Receipts resulting from:			
Obtained financing			
Capital subscription and other equity instruments			
Coverage of losses			
Donations			
Other financing activities			
Payments related to:			
Obtained financing			
Finance cost			
Dividends			
Decreases of capital and other equity instruments			
Other financing activities			
Cash flows from financing activities (c)			
Changes in cash and cash equivalents (a+b+c)			
Effect of exchange rate differences			
Cash and cash equivalents at beginning of period			
Cash and cash equivalents at end of period			
CONCILIATION BETWEEN CASH AND CASH EQUIVALENTS AND THE CASH BALANCE			
Cash and cash equivalents at the beginning of the period			
- Cash equivalents at the beginning of the period			
- Cash exchange rate variations at the beginning of the period			
= Previous cash balance			
From budget execution			
From treasury transactions			
Cash and cash equivalents at the end of the period			
- Cash equivalents at the end of the period			
- Cash exchange rate variations at the end of the period			
= Final cash balance			
From budget execution			
From treasury transactions			

Intangible, Tangible and Investment Properties

Disclosures in the Annex

AFT - FIXED ASSETS

FIXED ASSETS	Initial carrying amount	Changes in the period								End carrying amount
		Additions	Internal transfers to the entity	Revaluations	Reversals of impairment losses	Impairment losses	Depreciation for the period	Exchange rate differences	Decreases	
Public domain assets , heritage assets, artistic and cultural assets										
Land and natural resources										
Buildings and other constructions/dwellings										
Infrastructures										
Heritage assets, artistic and cultural assets										
Others										
Tangible assets in progress										
Fixed assets under concession										
Land and natural resources										
Buildings and other constructions										
Infrastructures										
Heritage assets, artistic and cultural assets										
Fixed assets under concession in progress										
Another fixed assets										
Land and natural resources										
Buildings and other constructions										
Basic equipment - tools and utensils										
Transportation equipment										
Office equipment										
Biological equipment										
Others										
Tangible assets in progress										
Total										

Intangible, Tangible and Investment Properties

Disclosures in the Annex

AFT-A - Tangible Assets with breakdown of additions

FIXED ASSETS	Additions										
	Internal	Acquisition	Cession	Transfer or exchange	Expropriation	Donation, inheritance, bequest or lost to the State	Payment in kind	Financial leasing	Mergers, splits, restructuring	Others	Total
Public domain assets , heritage assets, artistic and cultural assets											
Land and natural resources											
Buildings and other constructions/dwellings											
Infrastructures											
Heritage assets, artistic and cultural assets											
Others											
Tangible assets in progress											
Fixed assets under concession											
Land and natural resources											
Buildings and other constructions											
Infrastructures											
Heritage assets, artistic and cultural assets											
Fixed assets under concession in progress											
Another fixed assets											
Land and natural resources											
Buildings and other constructions											
Basic equipment - tools and utensils											
Transportation equipment											
Office equipment											
Biological equipment											
Others											
Tangible assets in progress											
Total											

Intangible, Tangible and Investment Properties

Disclosures in the Annex

AFT-D - Tangible Assets with breakdown of decreases

FIXED ASSETS	Decreases					
	Disposals	Transfer or exchange	Return or reversal	Mergers, splits, restructuring	Others	Total
Public domain assets , heritage assets, artistic and cultural assets						
Land and natural resources						
Buildings and other constructions/dwellings						
Infrastructures						
Heritage assets, artistic and cultural assets						
Others						
Tangible assets in progress						
Fixed assets under concession						
Land and natural resources						
Buildings and other constructions						
Infrastructures						
Heritage assets, artistic and cultural assets						
Fixed assets under concession in progress						
Another fixed assets						
Land and natural resources						
Buildings and other constructions						
Basic equipment - tools and utensils						
Transportation equipment						
Office equipment						
Biological equipment						
Others						
Tangible assets in progress						
Total						

Intangible, Tangible and Investment Properties

Disclosures in the Annex

AI - INTANGIBLE ASSETS

ITEMS	Initial carrying amount	Changes								End carrying amount
		Additions	Internal transfers to the entity	Revaluations	Reversals of impairment losses	Impairment losses	Depreciation for the period	Exchange rate differences	Decreases	
INTANGIBLE ASSETS										
Intangible assets in the public domain, heritage, artistic and cultural domain										
Goodwill										
Development projects										
Software and information systems										
Industrial and intellectual property										
Others										
Intangible assets in progress										
total										

AI-A - Intangible Assets with breakdown of additions

ITEMS	Additions									
	Internal	Acquisition	Cession	Transfer or exchange	Donation, inheritance, bequest or lost to the State	Payment in kind	Financial leasing	Mergers, splits, restructuring	Others	Total
INTANGIBLE ASSETS										
Intangible assets in the public domain, heritage, artistic and cultural domain										
Goodwill										
Development projects										
Software and information systems										
Industrial and intellectual property										
Others										
Intangible assets in progress										
total										

Intangible, Tangible and Investment Properties

Disclosures in the Annex

AI-D - Intangible Assets with breakdown of decreases

ITEMS	Decreases				
	Disposals	Transfer or exchange	Mergers, splits, restructuring	Others	Total
INTANGIBLE ASSETS					
Intangible assets in the public domain, heritage, artistic and cultural domain					
Goodwill					
Development projects					
Software and information systems					
Industrial and intellectual property					
Others					
Intangible assets in progress					
total					

Intangible, Tangible and Investment Properties

Disclosures in the Annex

PI - INVESTMENT PROPERTIES (fair value model)

ITEMS	Initial carrying amount	Changes (fair value model)						End carrying amount
		Additions	Internal transfers to the entity	Fair value gains	Fair value losses	Exchange rate differences	Decreases	
INVESTMENT PROPERTIES								
Public domain assets								
Land and natural resources								
Buildings and other constructions/dwellings								
Other investment proprierties								
Investment proprierties in progress								
total								

PI-A - INVESTMENT PROPERTIES with breakdown of additions (fair value model)

ITEMS	Additions (fair value model)									
	Internal	Acquisition	Cession	Transfer or exchange	Donation, inheritance, bequest or lost to the State	Payment in kind	Financial leasing	Mergers, splits, restructuring	Others	Total
INVESTMENT PROPERTIES										
Public domain assets										
Land and natural resources										
Buildings and other constructions/dwellings										
Other investment proprierties										
Investment proprierties in progress										
total										

Intangible, Tangible and Investment Properties

Disclosures in the Annex

PI-A - INVESTMENT PROPERTIES with breakdown of decreases (fair value model)

ITEMS	Decreases (fair value model)				
	Disposals	Transfer or exchange	Mergers, splits, restructuring	Others	Total
INVESTMENT PROPERTIES					
Public domain assets					
Land and natural resources					
Buildings and other constructions/dwellings					
Other investment proprierties					
Investment proprierties in progress					
total					

Three type's validation rules

General rules (VG):

RULE NUMBER	DESCRIPTION
VG-003	Partner entities are identify by VAT number. All partner entities code should belong to a list prepared by central entities of regulation
VG-010	The information reported to a certain period should be sent to a default date of the immediately following period (week / month)
VG-011 and VG-012	If we define the first 10 days of the month to gather information, this period opens automatically on the first day and closes at midnight of the tenth day. After this period the entity that prepared the information should ask permission to send the data. If UniLEO opens the period, the entity can send it.
VG-015	The information is accumulated until the submission period
VG-017	The submission of information should be sequential
VG-020	The entity code that identifies the user who authenticated the S3CP Portal should be coincident with the uploaded file entity code
…	…

CPLC - Correspondence between charts of accounts (entity account *versus* central account):

RULE NUMBER	DESCRIPTION
CPLC-001	The CPLC can not be submitted empty
CPLC-003	The CPLC should be sent at least once a year, whenever necessary, that is, whenever there is a change to the entity chart of accounts or match with the central chart of accounts. The CPLC should be the first year information to be sent
CPLC-004	The entities' chart of accounts is received through the CPLC containing the match between the entity account and the central chart of accounts
CPLC-008	The Entity account code must be coincident with the respective central account code and lower levels can be freely use by the entities
CPLC-009	The central account shall appear in the central accounts list
…	…

BA - Trial balance:

RULE NUMBER	DESCRIPTION
BA-001	It should be ensured the balance of the initial balances, months movements, the accumulated movements and final balances for the class 0 accounts, for all reporting periods
BA-002	The same rule should be applied to all the classes from 1 to 8 accounts
BA-004	In the trial balance for the periods 01-13, the final class 6 accounts balances , as a whole, as well as the class 7 accounts balances, as a whole, **can not be null**
BA-005	In the trial balance for the period 14 the final class 6 accounts balances, as a whole, as well as the class 7 accounts balances, as a whole, **should be null**
BA-006	Closing period (month) validation: In trial balance the movements accumulated in a particular month can not be different from the sum of the accumulated movements of the previous month over the movements of the month shown (this rule rejects the trial balance if entity has been made double-entries with retroactive effect)
BA-009	The contents of the partner entity field must appear on the Entity List (VAT). If not applicable, must come filled with 999999990 code
BA-010	Validation is applied to the budget classifiers at the time, for expenditure and revenue, in the case of the class 0 accounts
BA-018	The balances of the trial balance may not contain balances debit and credit for the same account, budget classifications and partner entity
…	…

Budget statements

RULE NUMBER	DESCRIPTION
Internal validation rules	
DODES-001	The amount of "commitments" should be less or equal to "encumbrance"
DODES-002	The amount of "obligations" should be less or equal to “commitments"
DODES-003	The amount of “expenditure paid" should be less or equal to "obligations"
…	…
Cross validations between the trial balance and budget statements	
DOREC-015	Column “collected net revenue” (current-period) must match with the account balance 0171 showed in trial balance
DOREC-018	Column “liquidations for future periods (n+1)” must match with the account balance 0321 showed in trial balance
DODES-017	Column “commitments” - must match with the account balance 0261 showed in trial balance
DODES-018	Column “obligations” - must match with the account balance 0271 showed in trial balance
DODES-024	After the budgetary accounting closer: the column “commitments transfered for the following year” must match with the account balance 0263 showed in trial balance
DODES-025	After the budgetary accounting closer: the column “unpaid obligations” must match with the account balance 0273 showed in trial balance
…	…

BALANCE SHEET (BLC) / INCOME STATEMENT (DR)

RULE NUMBER	DESCRIPTION
Internal validation rules	
BLC-001	Total assets should be coincident with the total equity and liabilities
BLC-044	Totals and subtotals of the balance sheet shall be consistent with the displayed detail
DR-001	The "net income" of the income statement should be consistent with the respective values of revenues and expenses
…	…
Cross validations between the trial balance and financial statements and notes	
BLC/DR	The "net income“ in balance sheet should be coincident with the "net income" of the income statement
BLC-004	The balance sheet item: “Investment properties” must match with the accounts balance 42+452+4552-4592-45952 showed in trial balance
BLC-005	The balance sheet item: “Intangible assets” must match with the accounts balance 44+454+4554-4594-45954 showed in trial balance
DR-002	The income statement item: “Taxes and fees” must match with the accounts balance 70 showed in trial balance
DR-009	The income statement item: “External supplies and services” must match with the accounts balance 62 showed in trial balance
…	…

Thank you for your attention!