

Nordic Smart Government use case: mapping between XBRL- GL and SAF-T

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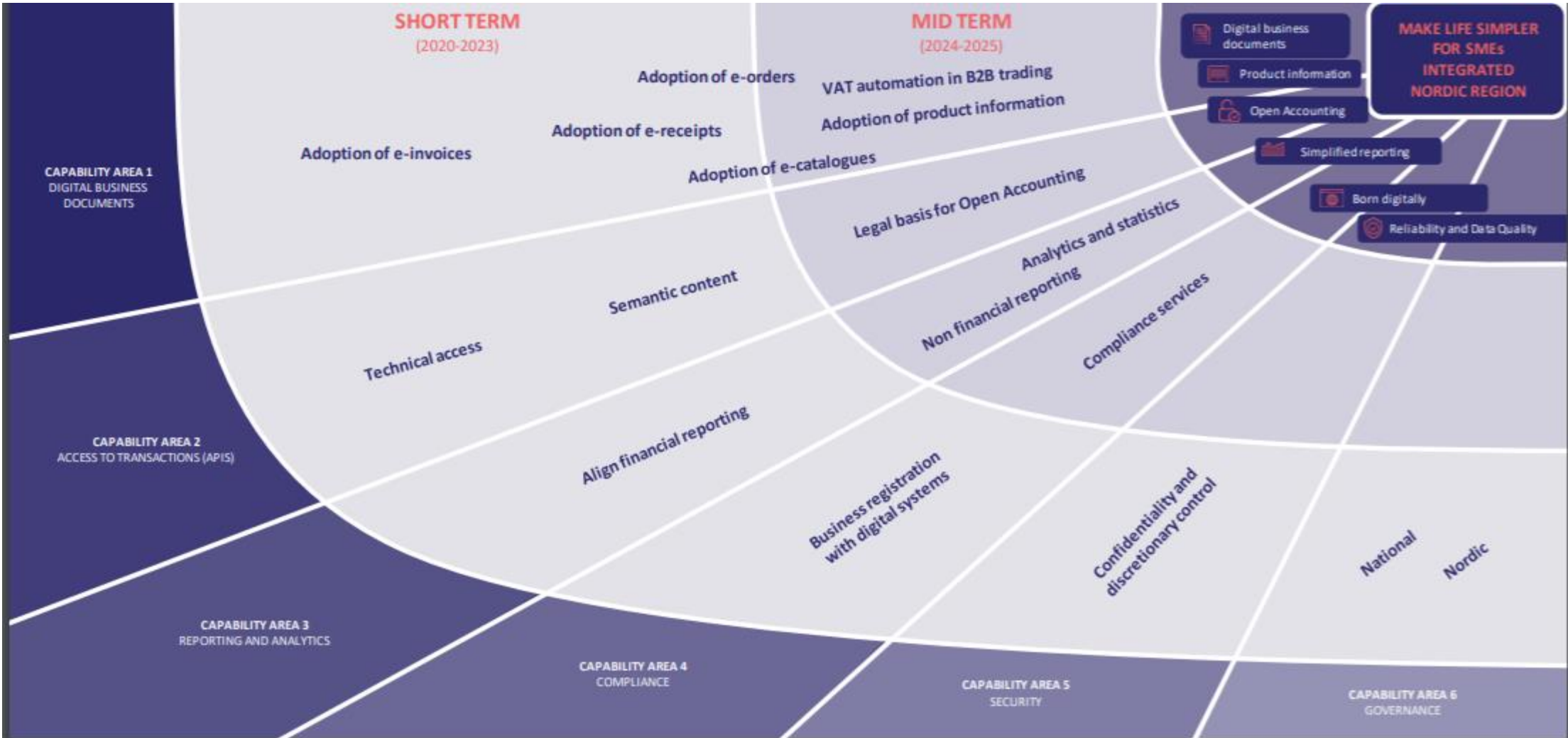
Nordic Smart Government 3.0 (2018-2020)

- Aims to create an integrated and interoperable Nordic region
 - Sweden, Norway, Denmark, Iceland and Finland
- Funded by the Nordic Innovation / Nordic Council of Ministers
- Areas of work
 - Standardization and adoption of electronic business documents
 - Automation in information exchange and administrative processes to make life easier for businesses
 - Information exchange, accessibility and security

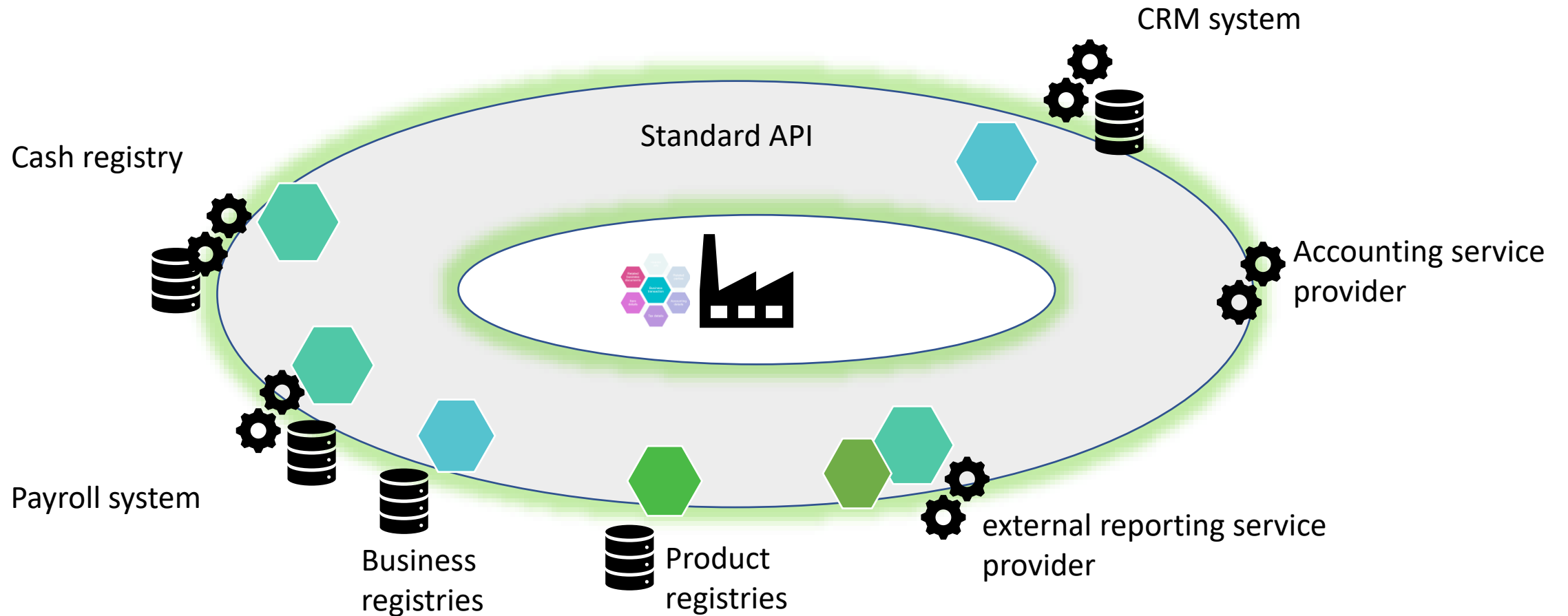
Future roadmap in the Nordics

- “...September 1st, the Nordic Ministers of Business approved the Roadmap for Nordic Smart Government (NSG).”
- The roadmap defines the common Nordic and national steps that need to be taken in order to realize the NSG vision
- By 2027 the potential value across the Nordics is estimated to be around 14 billion EUR annually ([EY 2017](#))
- Please find the roadmap introduction [here](#) and full NSG 3.0 list of deliverables documentation [here](#)

The Nordic Roadmap 2020-2027



With standard data model/format together with standard API we can enable system interoperability



Show-stoppers for interoperability in the Nordics

- We use different data formats to express transactional data and we are in different stages of the adoption
- Status:
 - Sweden: widely adopted local format SIE (standard import export file)
 - Norway: recent regulation to adopt SAF-T
 - Finland: steps taken towards XBRL GL with many pilots and other supporting work
 - Denmark & Iceland: no progress yet

Approaching interoperability

- We need to have a holistic way of accessing all business transaction data, which can be achieved by
 - Force one data format to be used in all countries
 - Common data model (=the RDM) and mapping this to the data formats
 - Mappings between different data formats
- The last two options need a data transformation service to be coupled with
- Data transformation based on incomplete mappings leads to some data loss

Experiences from mapping between XBRL GL and SAF-T

- limited vs. unlimited structures in e.g. party details, related business documents, accounting details
- Understanding of the data definitions
- Available expertise is limited
- Enumerated fields are challenging to map
- Findings:
 - Mapping can be done to a large portion of the data sets
 - 1-1 mapping is not achievable unless the data structures are harmonized and each data format extended to cover all the missing fields
 - What level of mapping is “good enough”?

Thank you!

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