

Brazil's National Treasury Cuts Expenditure Classification From 1,000 Hours to 8 With a Machine-Learning Model

AI in the Public Sector · Good practice · Brazil

Quality score: 73/100

Evidence strength: Observational / pre–post

Summary

Brazil's National Treasury replaced a 1,000-hour manual process with a machine-learning classifier that codes subnational spending to the UN's COFOG standard in 8 hours at over 97% accuracy, feeding the government's annual expenditure-by-function report.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	2/3
Transparency, fairness & accountability	2/3
Transferability / demonstrated replication	2/3
Scalability beyond pilot	3/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-09-01

[Secretaria do Tesouro Nacional \(STN\), Brazilian Ministry of Finance](#) — accessed 2026-09-01

[International Budget Partnership: AI is Coming for Public Finance. What is it Actually Doing?](#) — accessed 2026-09-01

[ODI: The AI-augmented state — enforcing fiscal promises](#) — accessed 2026-09-01

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