

XBRL to lower the Administrative Burden

A case study of the Dutch water boards

Dave van den Ende

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Deloitte.

Introduction



*“XBRL will make it much **easier to generate, validate, aggregate, and analyze** business and financial information, which in turn will **improve the quality, timeliness, completeness, and comparability** of the information that companies use to make decisions. The new language will allow them to **strengthen and ensure the reliability of their internal controls**, thereby **lowering the cost** of maintaining these pervasively manual compliance processes.”*

** Source: Harvard Business Review, 2007*

*“The **Administrative burden** is defined as the costs to businesses of complying with the information obligations resulting from government-imposed legislation and regulations. This also includes the obligation to provide information to third parties.”*

** Source: Dutch Ministry of Finance*

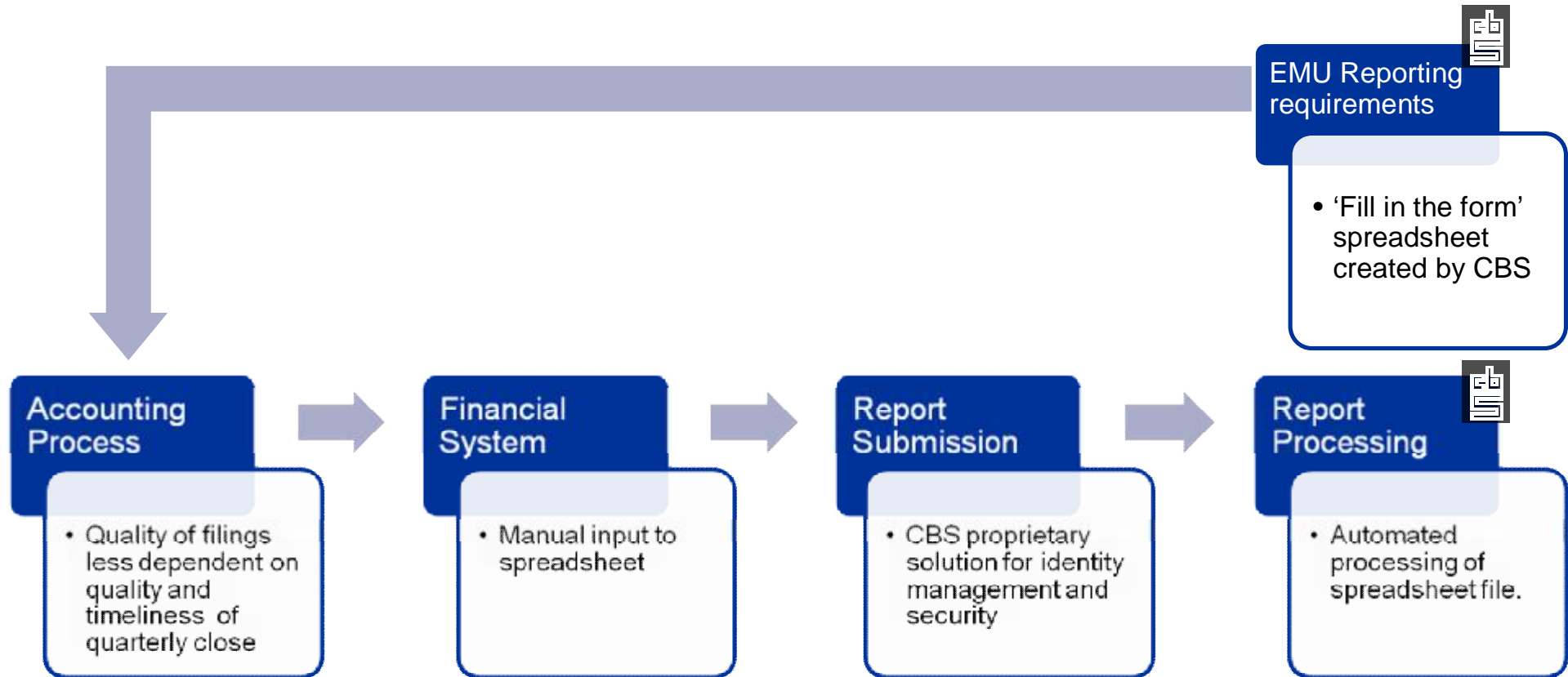
- ; The oldest form of democracy (13th century)
- ; 27 water boards
- ; 11,000 employees
- ; 2 billion euros in tax income
- ; Financially almost completely self-supporting

- ; Four main responsibilities of the Dutch water boards
 1. **Flood protection:** sea, rivers, local water systems
 2. **Water quantity:** drainage and irrigation
 3. **Water quality:** planning, licencing, monitoring
 4. **Urban wastewater treatment:** treatment plants

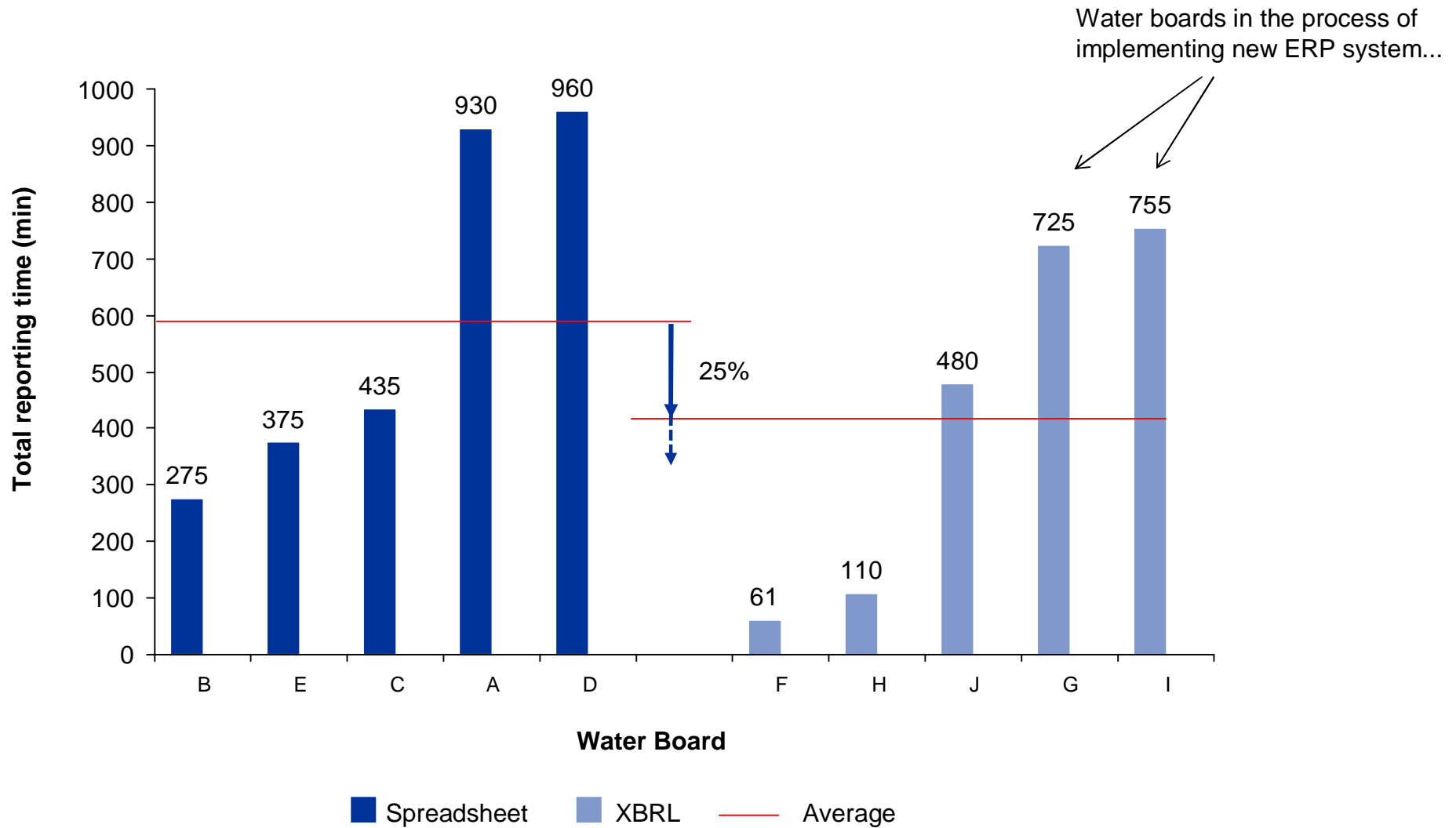


Source: Unie van Waterschappen, 2007

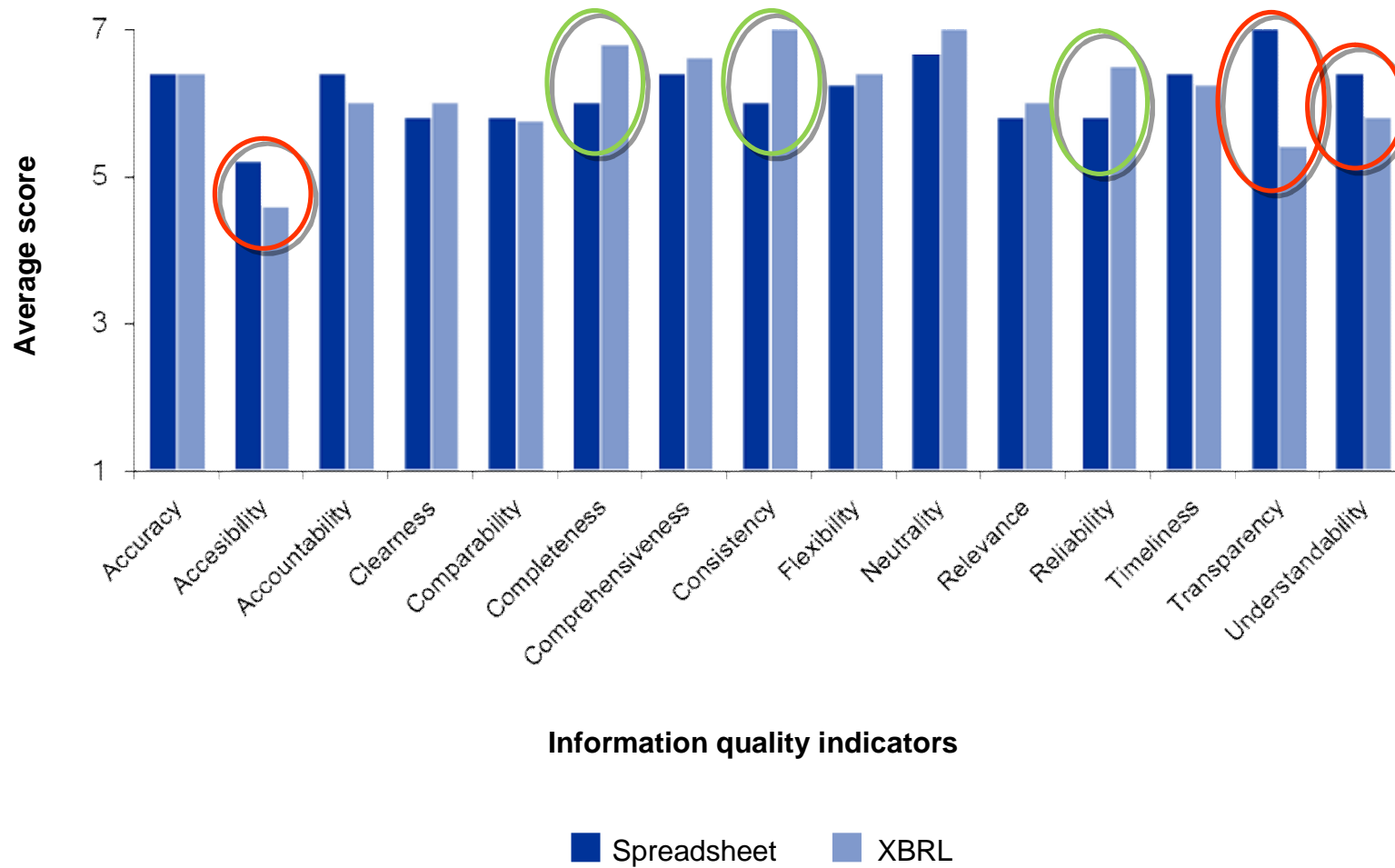
The spreadsheet-based EMU reporting solution



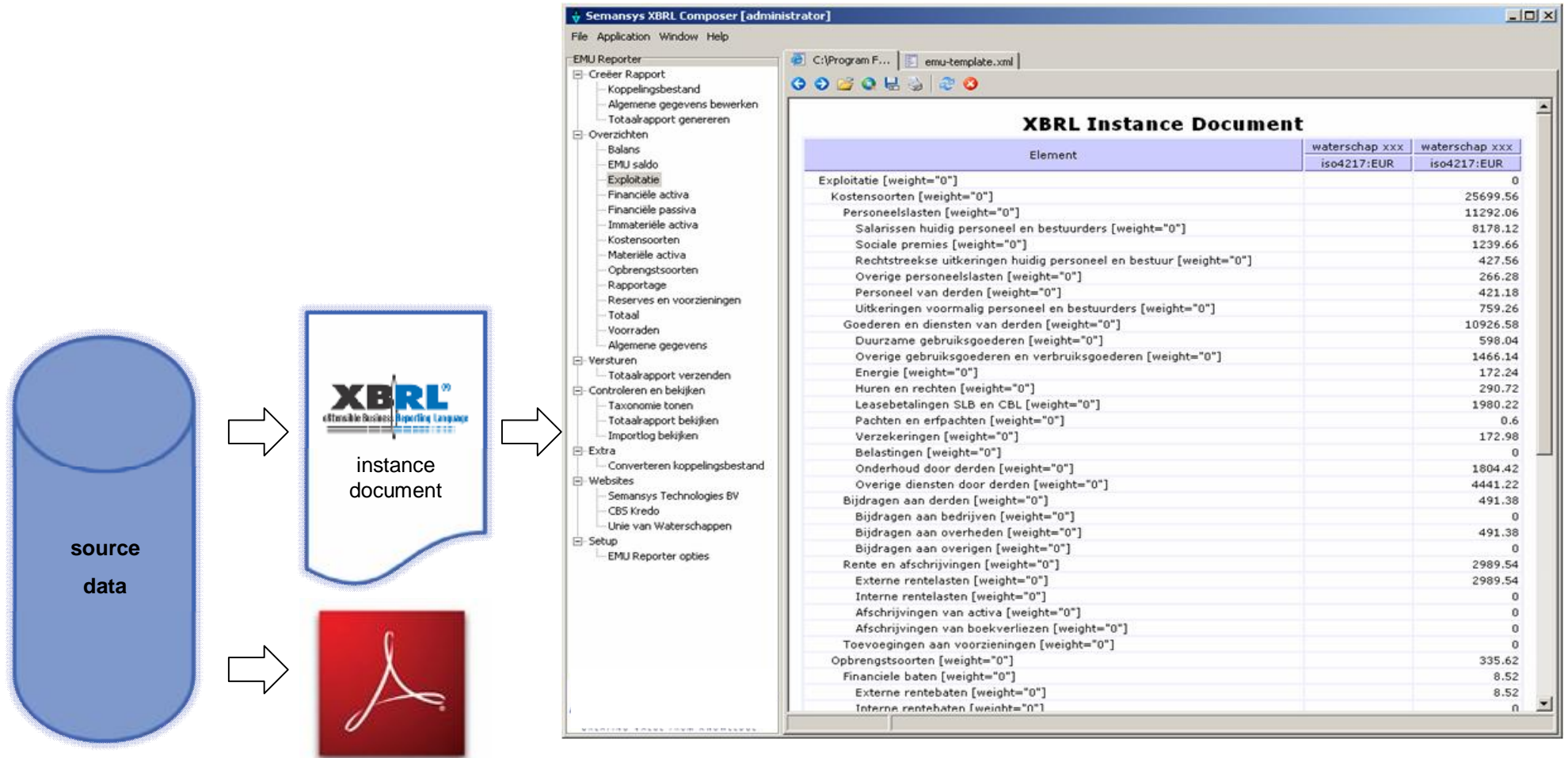
XBRL solution shows > 25% improvement in reporting time...



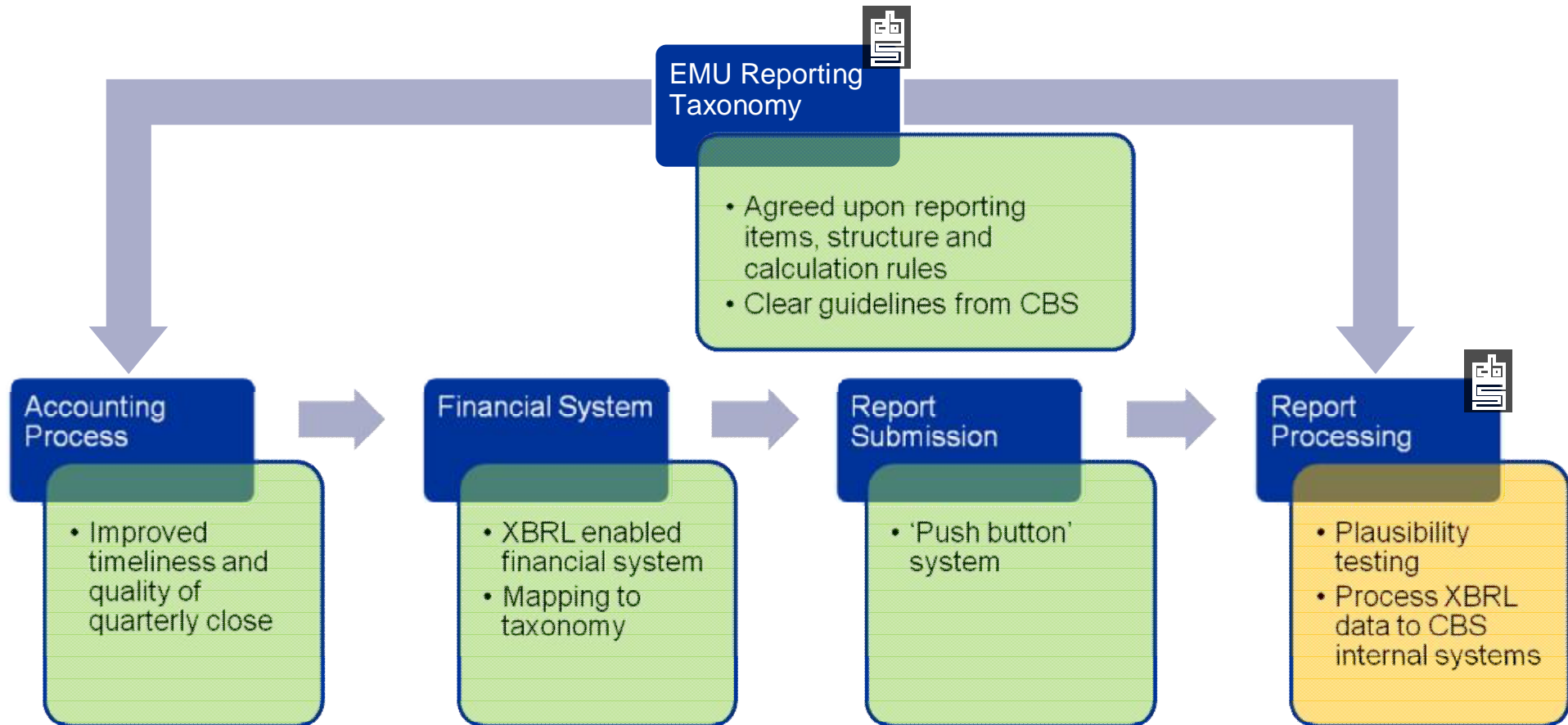
... but information quality leaves room for improvement



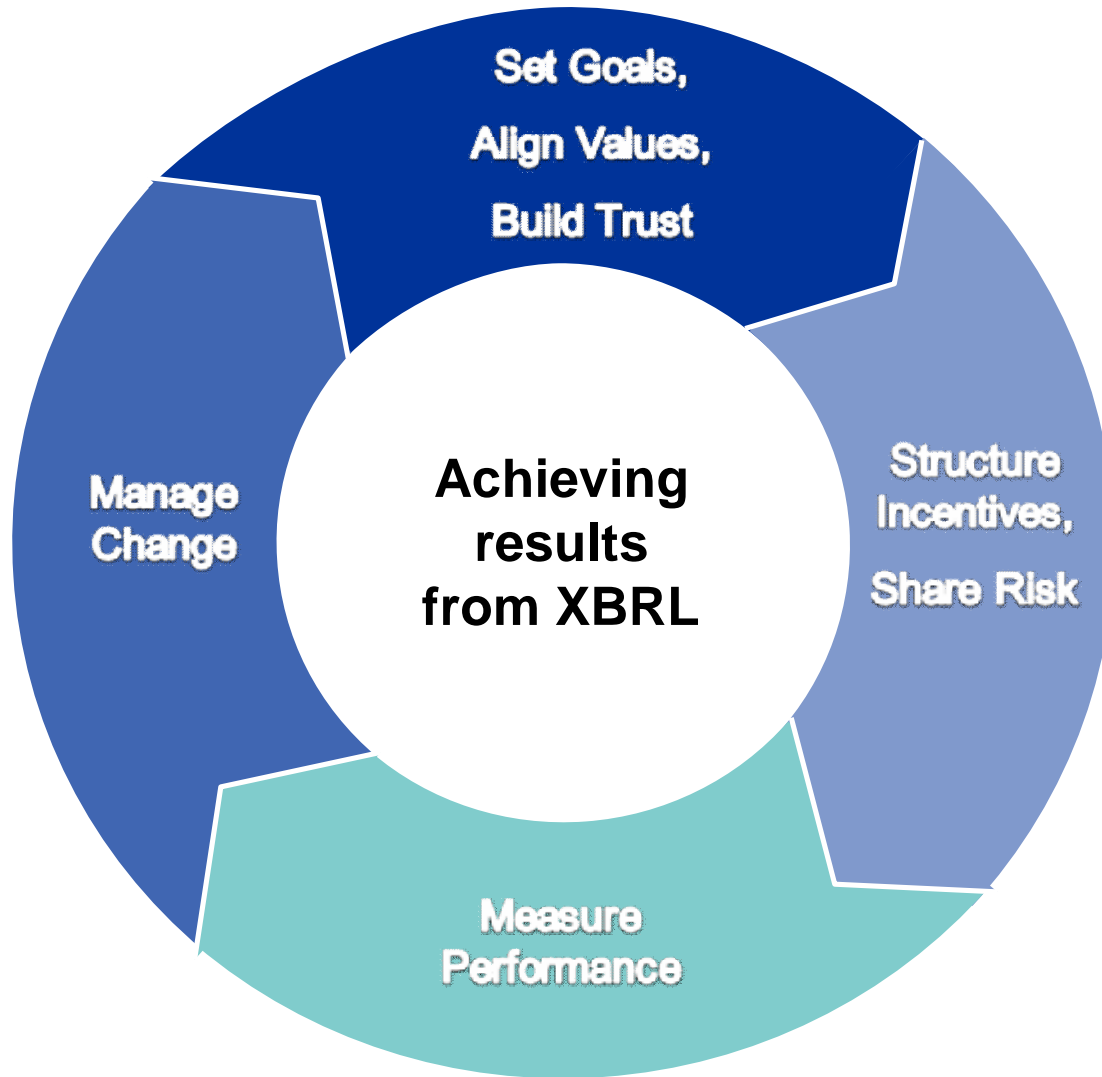
Overview of XBRL reporting solution



The water boards gain most from XBRL



Unlocking information unleashes the power of networks



For Further Information...

Contact

Dave van den Ende

Director

Deloitte Consulting

Main: +31 (0) 30 2995500

Mobile: +31 (0) 6 52048163

dgvandenende@deloitte.nl

www.Deloitte.nl

Deloitte Consulting B.V.

Orteliuslaan 1041

P.O. Box 85104, 3508 AC Utrecht

The Netherlands

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