Revista Catarinense da CIÊNCIA CONTÁBIL
ISSN 2237-7662, v. 25, 1-18, e3737, 2026
https://doi.org/10.16930/2237-7662202637372
Available at http://revista.crcsc.org.br

STANDARDS AND GUIDELINES FOR COST INFORMATION SYSTEMS IN BRAZILIAN STATES IN LIGHT OF NBC TSP 34

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ABSTRACT

The objective of this article is to characterize the extent to which cost information systems in Brazilian states comply with the standards and guidelines established in NBC TSP 34. This is a field study of a descriptive nature, adopting both qualitative and quantitative approaches. Data were collected through a questionnaire sent to all individuals responsible for the development of Cost Information Systems (CIS) projects in the states. Among the 25 responding states, a positive aspect is the compliance, or intention to comply, with NBC TSP 34 regarding the main users of the CIS, who are associated with management, control, and transparency functions. Similarly, alignment is observed in relation to the focus of cost information generation, which is linked to decision-making processes, monitoring, and planning, as well as the anticipated provision of managerial reports. On the other hand, certain aspects require attention. Some state-level CIS show low compliance with NBC TSP 34 concerning adherence to the qualitative characteristics and constraints of cost information. There is also a need for greater dissemination of cost reports, as well as the identification of physical variables within the CIS to enable accurate measurement of the costs of goods and services delivered. Most notably, there is a lack of effective use of cost information by managers. From a theoretical perspective, this study contributes to the expansion of research in the field by presenting the current status of cost information systems in Brazilian states, demonstrating their level of compliance with the most recent standard issued for public sector cost systems, NBC TSP 34. From a practical standpoint, it contributes by identifying the current situation of state systems in relation to the requirements established by the standard.

Keywords: Implementation of cost systems, Public Sector Costs, NBC TSP 34.

Edited in Portuguese and English. Original version in Portuguese.

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Received on November 16, 2025. **Final version received on** March 13, 2026. Accepted on April 1, 2026 by Rogério João Lunkes (Editor-in-Chief). **Published on** May 8, 2026.

1 INTRODUCTION

State structures established and maintained to deliver public services generally exhibit a robust, bureaucratic, and highly hierarchical configuration, oriented more toward compliance with legal requirements than toward the evaluation of the quality of services delivered to citizens (Almeida et al., 2009). Public administrators lack a managerial tool capable of evidencing the degree of utilization of the resources under their responsibility and enabling the assessment of efficiency in the use of these resources for the delivery of goods and services to society (Moura et al., 2001).

The challenge lies in identifying where resources are being wasted and which expenditures can be reduced or eliminated without compromising the quantity and quality of public services provided (Almeida et al., 2009), given that governments often lack clarity regarding where inefficiencies or waste may occur in resource allocation (Alonso, 1999). By measuring the costs of services and using performance indicators, public administration can assess the cost-benefit relationship of the various public policies offered to the population, thereby enabling the provision of public goods and services at lower cost (Silva and Drumond, 2004).

From a legal standpoint, the obligation to implement cost systems and the consequent use of cost information by public managers has been established in several normative instruments, notably the accounting standards issued by the Federal Accounting Council, especially NBC T 16.11 of November 25, 2011, and NBC TSP 34 of November 18, 2021 (CFC, 2011, 2021).

Considering the recent issuance of NBC TSP 34, the following research question was formulated: How can compliance with the standards and guidelines established in NBC TSP 34 by the cost information systems of Brazilian states be characterized? The objective of this article is to characterize such compliance. From a theoretical perspective, the study contributes to expanding research in the field, given the gap in the literature, namely the limited number of studies addressing this topic (Guinness et al., 2022; Antwi et al., 2025; Scannell and Tawiah, 2024; Sonjaya, 2024; Prinja et al., 2023; Chugh et al., 2024), particularly with respect to the adoption of NBC TSP 34, considering its importance for public administration (Silva, 2024). Given the centrality and relevance of this standard in public sector accounting practice, the study contributes by reporting the current status of cost information systems in Brazilian states, demonstrating their level of compliance with the most recent standard issued for cost systems in public entities, NBC TSP 3.

2 WHAT DO PREVIOUS STUDIES INDICATE?

The use of cost information as a management support tool can contribute to a shift from a bureaucratic model of state management to a proactive managerial model, aimed at guiding more efficient and higher-quality public spending (Brasil, 2018; Guinness et al., 2022; Antwi et al., 2025; Scannell and Tawiah, 2024; Sonjaya, 2024), based on more accurate cost data (Prinja et al., 2023; Chugh et al., 2024). Public managers may use cost information as an instrument of governance and social legitimation, enhancing transparency, fostering citizen trust, and supporting the formulation of more effective public policies (Alonso, 1999; Davi and Rodrigues, 2025).

Despite various legal provisions since the 1960s, there are still few initiatives for implementing cost systems within Brazilian federative entities (Costa et al., 2017; Machado and Holanda, 2010; Rosa et al., 2015; Silva, 2024). According to Machado and Holanda (2010), the federal government, except for a few isolated initiatives in certain agencies, did not use a cost system until 2010. For these authors, the reasons extended beyond the absence of a system, encompassing also the lack of an adequate and standardized method applicable across the entire federal public administration.

Regarding the use of the federal government's Cost Information System, Santos and Voese

(2019), when analyzing justifications presented in Management Reports of federal public institutions available on the website of the Federal Court of Accounts in 2017, identified a lack of institutionalization in the use of cost systems. Souza and Rodrigues (2022) examined the perceived usability of cost information systems by managers and users within the federal government, highlighting that efforts were more strongly directed toward developing methodologies aligned with institutional specificities than toward the technological tools themselves.

Costa et al. (2017) investigated the use of cost systems by Brazilian states and found that none had fully implemented such systems. This situation showed only modest progress in the study by Silva (2024), which identified only one state with a fully implemented system. The main difficulties identified by Costa et al. (2017) remain prominent in Silva (2024). Additionally, Meincheim et al. (2022) analyzed the experience of the state of Santa Catarina, describing the development of the Cost Information System of the State Executive Branch, the results achieved up to 2022, and the future challenges for its effective use.

At the municipal level, Rosa et al. (2015) examined the implementation of cost information systems in a sample of municipalities in the state of Santa Catarina. The findings showed that although municipal accountants recognized the relevance of cost systems for public management, only one municipality had implemented such a system, while fourteen were in the process of implementation at the time. Soares et al. (2020) assessed the impact of cost system use on the quality of public management in the municipality of Santa Maria, in the state of Rio Grande do Sul, concluding that the use of cost systems in municipal administration depends essentially on managerial decision-making.

International experiences in cost management are still incipient when compared to other areas of public finance (Brasil, 2018; Messias et al., 2018). For instance, Verbeeten (2011), in a study conducted in Dutch governmental institutions, found that cost information was primarily used to legitimize institutional activities before external stakeholders. Within internal management, only financial managers used cost information to support decision-making, enabling, for example, the evaluation of completed programs and projects through benchmarking.

Gosselin et al. (2015), in a study of a decentralized Canadian agency that implemented a costing system to measure service provision costs and assess potential tariff adjustments, concluded that the perceived usefulness of the system was linked more to legitimizing tariff increases than to improving management efficiency. The authors also argue that the likelihood of success in public management reforms increases when organizations face strong external pressures or threats.

Mättö and Sippola (2016), in research conducted in Finnish municipalities, implemented a collaborative cost management project aimed at identifying waste and distinguishing essential costs required to achieve organizational objectives. During the implementation phase, the system supported managerial decision-making, optimized public expenditures, and contributed to achieving program outcomes. However, in the post-implementation phase, the authors observed that the tool remained partially underutilized, despite its recognized relevance.

Chugh et al. (2024) analyzed the role of cost information in defining reimbursement rates in Indian health plans. They concluded that cost accounting systems in the Indian healthcare sector are, with few exceptions, rudimentary, which hinders the sustainable generation of reliable data. Strengthening such systems would require standardized data formats integrated with existing data management systems, capable of meeting the needs of policymakers while remaining acceptable to healthcare providers.

Overall, these studies converge in highlighting practices observed in Brazilian federal, state, and municipal entities, as well as in international contexts, particularly emphasizing the difficulties and barriers associated with the implementation of cost information systems.

3 NBC TSP 34

According to Costa et al. (2024), the legal requirement to implement a Cost Information System in the Public Sector (CISPS) first emerged in the 1960s through Law No. 4,320, of March 17, 1964. Subsequently, several normative instruments were issued. Currently, the requirement for the implementation of CISPS is supported by Resolution No. 1,366 of 2011 of the Federal Accounting Council, which approved the Brazilian Accounting Standard NBC T 16.11, later replaced by the Brazilian Public Sector Accounting Standard NBC TSP 34, dated November 18, 2021.

While NBC T 16.11 adopted a more conceptual approach to cost measurement in the public sector, the new standard, NBC TSP 34, presents a more managerial orientation. According to the authors, the changes introduced in the standards represent an improvement in both conceptual framework and focus, which may support the achievement of the objectives of public sector accounting, generating benefits both in its field of application and for users of accounting information. In addition to defining the guidelines and standards to be observed in the development of cost systems by public entities, NBC TSP 34 highlights, as a recommended approach, the use of pilot projects and gradual implementation within entities (Platt Neto and Cruz, 2022). Table 1 presents the differences between NBC T 16.11 and NBC TSP 34 in terms of objectives, scope, and focus.

Table 1

Objective, scope, and focus of NBC T 16.11 and NBC TSP 34

Aspects	NBC T 16.11	NBC TSP 34
Objective of the Standard	"1. This Standard establishes the concepts, scope, objectives, and basic rules for the measurement and disclosure of costs in the public sector and presents, within this Standard, the Public Sector Cost Information Subsystem (CISPS)."	"1. This Standard aims to establish guidelines and standards to be observed in the implementation of cost systems. It addresses criteria for the generation of cost information as an instrument of public governance and highlights the important role of managers in the effective adoption of cost management models."
Scope	"7. The CISPS is mandatory for all public sector entities."	"3. This Standard applies to public sector entities, as defined by the scope set out in the NBC TSP Conceptual Framework."
Application/Focus	"8. Various legal provisions require the measurement of costs in the public sector as a condition for transparency and accountability, whether for internal, external, or social control. In addition to legal aspects, this Standard also highlights the value of cost information for managerial purposes. Its relevance to the public interest can be understood through its impact on public management, whether from a legal standpoint or in terms of its usefulness."	"2. The support of top management is essential for implementing a cost management model that enables the use of cost information as a tool to support planning processes, decision-making, monitoring, performance evaluation, transparency, accountability, and responsibility. 4. This Standard primarily addresses the use of cost information for managerial purposes."

Source: Platt Neto and Cruz (2022, p. 78).

According to Platt Neto and Cruz (2022), although NBC T 16.11 also addresses managerial purposes, it is more conceptual in nature, whereas NBC TSP 34 places greater emphasis on the implementation and management of costs. The authors further note that "their fields of application are similar, that is, both are intended for public sector entities. In this respect, the distinguishing feature of NBC TSP 34 is its reference to the Conceptual Framework, as it is positioned among the new generation of standards" (Platt Neto and Cruz, 2022, p. 79).

It is important to highlight that the provisions of NBC TSP 34 were used as a reference for the development of the research analytical model, particularly regarding the dimensions of cost information, cost information systems, and cost management. In this sense, the present study aims to contribute to the expansion of research in the field by reporting the current scenario of cost information systems in Brazilian states, especially with regard to their compliance with the most recent standard issued for cost systems in public entities, NBC TSP 34.

4 METHODOLOGICAL PROCEDURES

The study is descriptive in nature and was conducted through field research, adopting both qualitative and quantitative approaches. Table 2 presents a summary of the analytical model, composed of dimensions and their respective categories, defined based on accounting standards and specialized literature.

Table 2
Analytical Model

Dimensions	Categories	Questions	Standards and Specialized Literature
Cost Information	Users of Cost Information	Q1; Q2; Q3	Araújo et al. (2015); Cardoso et al. (2011); Machado e Holanda (2010); Monteiro et al. (2014); NBC TSP 34 (CFC, 2021); Secretaria do Tesouro Nacional (Brasil, 2018); Suzart (2012).
	Qualitative Characteristics	Q4; Q6; Q7; Q11	
	Comparative Analysis	Q8; Q9; Q10	
	Definition of Cost Objects	Q5; Q12; Q13	
	Generation of Cost Information	Q14	
	Disclosure of Cost Information	Q15; Q16; Q17; Q18	
Cost Information System	Objectives of the Cost System	Q19	Bonacim e Araujo (2010); Cardoso et al. (2011); Lorenzato et al. (2016); Machado (2002); Martins (2022); NBC TSP 34 (CFC, 2021); Secretaria do Tesouro Nacional (Brasil, 2018); Silva e Drumond (2004); Suzart (2012).
	Contextualization of the Cost System	Q20; Q21; Q22; Q23	
	Responsibility Centers	Q24; Q25; Q26	
	Costing Method	Q27; Q28; Q29, Q30	
	Cost Classification	Q31	
	Cost Allocation	Q32; Q33	
	Integration with Other Databases	Q34, Q35	
	Implementation of the Cost Management Model and the Cost Information System	Q36; Q37; Q38	
Cost Management	Use of Cost Information for Management	Q39; Q40	Cardoso et al. (2011); Bonacim e Araujo (2010); Martins (2022); Monteiro et al. (2014); NBC TSP 34 (CFC, 2021); Secretaria do Tesouro Nacional (Brasil, 2018).

Source: Prepared by the authors (2023).

The research was conducted through questionnaires, with data collection carried out via an electronic form sent by email to professionals involved in the topic. Efforts were made to identify those responsible for the implementation of state-level cost systems in order to ensure the proper targeting of the data collection instrument. Prior to sending the questionnaire, telephone contact was established to present the objectives and relevance of the study.

The questions were developed based on a previously defined analytical model and were primarily grounded in the provisions of NBC TSP 34, as well as in the relevant literature. The questionnaire consisted of 40 questions, with the number of questions per category indicated in Table 2, and included open-ended, multiple-choice, selection, and five-point Likert scale

questions. It is important to note that the data collection instrument was not submitted to a Research Ethics Committee.

The questionnaire was sent to the individual responsible for the implementation of the cost information system in each of the 26 states and the Federal District, in this case, the chief accountants, who had an average of 10 years of experience in their positions. Respondents were informed of a 30-day deadline for submission of responses. The questionnaires were distributed between July 17 and August 14, 2023. In total, 24 states and the Federal District responded to the survey, with only Minas Gerais and Paraíba not participating. For analytical purposes, the Federal District was treated as a state in this study.

The responses were compiled using Google Forms, a survey management application developed by Google, and analyzed using descriptive analysis techniques. For the quantitative analysis, Excel tools such as Pivot Tables and Descriptive Analysis were used to present the position of the states for each evaluated item based on percentage results. For the qualitative analysis, responses were examined through simple interpretative analysis.

5 ANALYSIS AND DISCUSSION OF RESULTS

5.1 First dimension: cost information

In the first category of the Cost Information dimension, the initial step was to identify which users the states' cost information systems are intended to serve and for whom information is generated. Table 3 shows that the majority of states (84%) identified managers as the primary users of cost information. This finding is consistent with the provisions of item 8 of NBC TSP 34, which establishes that managers are the main users of cost information, as they are responsible for managing public resources and evaluating the results achieved in relation to defined objectives, even though such information may also be disseminated to other stakeholders, such as specific functional areas (Martinho, 2024).

Table 3
Users of Cost Information Systems (CIS)

Usuários	n.	%
Managers	21	84%
Top Management (governor, secretaries, and their advisors)	14	56%
Internal and External Control Bodies (Courts of Accounts and Comptroller General Offices)	14	56%
Accountants	12	48%
Citizens	11	44%
Academics	8	32%
Researchers	8	32%
Members of the Legislative Branch	6	24%
Social Organizations	6	24%
Media Outlets	6	24%
Others	1	4%
No studies have been conducted	3	12%

Source: Research data (2023).

Proceeding to the analysis of the second category within the Cost Information dimension, the study sought to identify, from the respondents' perspective, the extent to which the cost information provided by state Cost Information Systems complies with the qualitative characteristics established in NBC TSP 34, namely relevance, faithful representation, understandability, timeliness, comparability, and verifiability. According to the data presented in Table 4, with respect to relevance, the majority of respondents (48%) considered, at least partially, that the cost information already available or intended to be made available to users is relevant.

Conversely, 36% disagreed with this statement.

To complement this analysis and assess how cost information is structured within the systems in order to generate relevant information for users, respondents were asked whether the definition of cost objects in the systems takes into account users' information needs, as required by NBC TSP 34. The results indicate that 52% agreed, at least partially, that the cost objects defined in the systems consider or should consider users' needs. The usefulness and importance of cost information are directly related to its ability to meet users' needs (Cardoso et al., 2011), making this aspect particularly critical.

Regarding the understandability of cost information, 44% of respondents expressed total or partial agreement that the systems provide understandable information, 32% reported having no opinion, and 24% disagreed. With respect to timeliness, 36% agreed that the systems provide or are intended to provide timely information, 32% had no opinion, and 32% disagreed.

Table 4

Qualitative characteristics of cost information

Factor	Level of Agreement (Frequency – Percentage)					
	Strongly Disagree	Partially Disagree	Neither Agree nor Disagree	Partially Agree	Strongly Agree	Total
The information provided to users is relevant.	7 (28%)	2 (8%)	4 (16%)	9 (36%)	3 (12%)	25 (100%)
The definition of cost objects considers the needs and purposes of information users.	5 (20%)	2 (8%)	5 (20%)	10 (40%)	3 (12%)	25 (100%)
The information provided by the Cost Information System is understandable.	5 (20%)	1 (4%)	8 (32%)	8 (32%)	3 (12%)	25 (100%)
The cost information provided by the Cost Information System is timely	8 (32%)	-	8 (32%)	7 (28%)	2 (8%)	25 (100%)

Source: Research data (2023).

To assess the comparability criterion, respondents were initially asked about the consistency in the application of accounting standards and policies. According to NBC TSP 34, this aspect is directly related to the quality of information, as it ensures that accounting phenomena are treated in a standardized manner and allows for the identification of factors associated with performance. Regarding consistency in the application of accounting standards and policies to enable comparability, 72% of respondents confirmed, at least partially, that their state applies such standards and policies consistently, while 28% disagreed.

Moving to the analysis of cost objects, defined based on the needs and purposes of information users in accordance with NBC TSP 34, the study sought to verify whether state Cost Information Systems comply with the classification prescribed by the standard. Based on this classification, and according to the data compiled in Table 5, it was found that 48% of state systems provide or are expected to provide classification of both intermediate and final cost objects, 3% allow or are expected to allow only the classification of final cost objects, and 40% do not allow such classification.

Table 5
Classification of cost objects

Classification of cost objects	n.	%
Allows classification of final cost objects only.	3	12%
Allows classification of intermediate cost objects only.	0	0%
Allows classification of both.	12	48%
Does not allow classification of cost objects.	10	40%
Total	25	100%

Source: Research data (2023).

As shown in Table 6, 32% of the states have defined or intend to define, within their Cost Information Systems, education-related goods and services as final cost objects, while 24% identified health-related goods and services and public security services. With regard to intermediate cost objects, 44% of respondents defined or intend to define organizational units, 16% identified internally consumed goods and services as well as government programs, and 12% indicated projects aimed at achieving institutional objectives. It is observed that, although the states that have defined intermediate and final cost objects in their systems are in line with the provisions of NBC TSP 34, the percentage identified still represents less than half of the respondents.

Table 6
Cost objects defined in the cost information system

Examples of Cost Objects Defined in the Cost Information System	n.	%
Final Cost Objects		
Goods and services in education	8	32%
Goods and services in health	6	24%
Goods and services in public security	6	24%
Others	2	8%
Intermediate Cost Objects		
Organizational units	11	44%
Goods and services consumed internally within the state structure	4	16%
Programs included in government plans	4	16%
Projects aimed at achieving the institutional mission	3	12%
Not defined	10	40%

Source: Research data (2023).

As regard to the generation of cost information, NBC TSP 34 establishes that it should focus on the following processes: planning, decision-making, monitoring, performance evaluation, transparency, accountability, and responsibility. According to the data presented in Table 7, decision-making is the primary focus in the generation of cost information within Cost Information Systems, as indicated by 68% of the responding states. This is followed by monitoring (60%), planning (52%), and performance evaluation (44%). These findings are aligned with the guidance of the National Treasury Secretariat (Brasil, 2018) regarding the use of cost information as a management support tool, contributing to the transition from a bureaucratic model of state management to a proactive managerial model and guiding the execution of public spending with improved quality.

Table 7
Focus of cost information

Focus	n.	%
Decision-making	17	68%
Monitoring	15	60%
Planning processes	13	52%
Transparency	12	48%
Performance evaluation	11	44%
Accountability	8	32%
Responsibility	6	24%
Not defined	5	20%

Source: Research data (2023).

With regard to the provision of managerial reports, NBC TSP 34 recommends that entities disclose cost reports at least annually. In the assessment of this aspect, the majority of responding states (80%) indicated that their Cost Information Systems provide or are expected to provide for the issuance of managerial reports. However, concerning the disclosure of these reports, only 32% stated that they currently do so or intend to do so with a minimum annual frequency.

5.2 Second Dimension: Cost Information System

Proceeding to the analysis of the second dimension, the study initially sought to identify the objectives intended for the Cost Information Systems in the states. In addition to the objectives defined in NBC TSP 34, the states were also asked whether one of the objectives of the system was related to compliance with this standard and other legal requirements associated with the topic, or with determinations issued by the State Courts of Accounts. The findings indicate that the objectives established for the systems in the majority of the responding states are aligned with those set forth in NBC TSP 34.

Table 8
Current objectives intended for the cost information system

Current objectives intended for the cost information system (CIS)	n.	%
Present the costs incurred in a given period.	16	64%
Support decision-making processes, such as buy-or-lease decisions, for example.	16	64%
Support planning and budgeting functions by providing information that enables projections and the setting of tariffs and prices.	15	60%
Measure and disclose the costs of goods and services delivered to society.	15	60%
Support planning actions, cost monitoring, and the improvement of expenditure quality.	15	60%
Produce information that meets the needs of different managerial levels within the entity.	14	56%
Comply with legal requirements regarding the measurement of public service costs.	14	56%
Support studies aimed at promoting efficiency in public sector entities.	13	52%
Support performance evaluation by enabling comparisons between the entity's costs and those of other entities, whether public or private.	12	48%
Comply with requirements established by the Courts of Accounts.	12	48%
Support the monitoring of strategic planning.	9	36%
Guide public expenditure containment policies in order to minimize their impacts.	8	32%
Not defined	6	24%

Source: Research data (2023).

Table 9 compiles the physical variables identified in the state Cost Information Systems. The vast majority of states (68%) have not developed or do not have identification of physical variables within their systems. This is an aspect that requires greater attention from the states, given its relevance for the accurate measurement of the cost of goods and services delivered, as established by NBC TSP 34. In line with the arguments presented by Silva and Drumond (2004), the situation observed may compromise the proper assessment of efficiency and the quality of public expenditure.

Table 9
Physical variables identified in the cost information system (CIS)

Physical variables identified in the cost information system (CIS)	n.	%
Cost per item provided	6	24%
Cost per citizen served	5	20%
Cost per hour of work of the employee or department	5	20%
Cost per machine hour	2	8%
Cost per square meter constructed	2	8%
Cost per ton	2	8%
Physical variables not developed in the Cost Information System	17	68%

Source: Research data (2023).

Based on to the data presented in Table 10, it was found that the responsibility centers defined in the Cost Information Systems of 52% of the responding states provide for the identification and accumulation of the cost of cost objects. Additionally, 36% quantify or intend to quantify the physical units of resources consumed in the generation of outputs, 32% calculate or intend to calculate the unit cost of each type of output, and 24% quantify or are expected to quantify each type of output in physical units. On the other hand, 36% of these states have not yet developed the control and identification of responsibility centers within their systems. Overall, the findings indicate that the majority of states intend to comply with this requirement of NBC TSP 34.

Table 10
Identification of responsibility centers

Identification of responsibility centers	n.	%
Accumulate the cost of cost objects.	13	52%
Quantify the physical units of resources consumed in the generation of outputs.	9	36%
Calculate the unit cost of each type of output.	8	32%
Quantify each type of output in physical units.	6	24%
Not developed in the Cost Information System	9	36%

Source: Research data (2023).

According to NBC TSP 34, the costing method refers to the method of cost allocation through which the costs of resources used or consumed, directly or indirectly, are identified, assigned, and accumulated to the cost object, in accordance with the cost management model. The most commonly known costing methods include direct costing, variable costing, partial absorption costing, and full absorption costing.

In this context, the study sought to verify the adoption of partial or full absorption costing for relevant indirect costs within the states' Cost Information Systems. Based on the data, it was observed that 44% of the responding states adopt or intend to adopt partial or full absorption costing for relevant indirect costs. However, the majority still do not adopt or do not intend to adopt this method. This result is directly associated with the early stage of development of cost management models.

As shown in Table 11, it was identified that 36% of the states provide or are expected to provide for the classification of costs as direct and indirect, 32% as fixed and variable, as well as finalistic and support costs, and only 16% as controllable and uncontrollable. Conversely, 44% of the states do not provide for or have not developed methods for cost classification within their systems, which may impair the cost allocation process, as established by NBC TSP 34.

Table 11
Types of cost classifications used in the cost information system (CIS)

Types	n.	%
Direct and indirect	9	36%
Finalistic and support	8	32%
Fixed and variable	8	32%
Controllable and uncontrollable	4	16%
No cost classifications	11	44%

Source: Research data (2023).

In addition to the data presented in Table 12, it was found that 56% of the states allocate or intend to allocate direct costs, 24% allocate or intend to allocate indirect costs using cost drivers (tracing), and 16% allocate or are expected to allocate the remaining indirect costs through allocation. Additionally, the cost allocation method adopted by the Federal District is noteworthy, as it uses activities as cost centers through indices that measure the consumption of each activity by cost centers.

Table 12
Cost allocation process

Cost allocation process	n.	%
Allocation of direct costs	14	56%
Allocation of indirect costs using cost drivers (tracing)	6	24%
Allocation of remaining indirect costs based on reasonable and consistent allocation bases	4	16%
Other	1	4%
No cost allocation process defined	9	36%

Source: Research data (2023).

With regard to the integration of data sources essential for the preparation of cost information within the Cost Information System, NBC TSP 34 establishes that such sources should be used to extract inputs that support the generation of cost information, enabling its understandability and analysis by users. Among the databases of core government systems, it was found that 64% of the states' Cost Information Systems provide or are expected to provide integration with the Accounting System, 60% with the Budget and Financial Execution System and the Payroll System, 52% with the Movable Assets Control System, and 44% with the Immovable Assets Control System.

Table 13
Integration with other databases

Core systems integrated with the cost information system (CIS)	n.	%
Accounting System	16	64%
Budget and Financial Execution System	15	60%
Payroll Processing System	15	60%
Movable Assets Control System	13	52%
Immovable Assets Control System	11	44%
Contract Management System	9	36%
Integration via Spreadsheets	7	28%
Budget Planning System	5	20%
Intangible Assets Control System	4	16%
Voluntary Transfers Control System	4	16%
Other	2	8%
Not defined	7	28%

Source: Research data (2023).

It was observed that the Cost Information Systems of the majority of states (60%) allow or are expected to allow the traceability of source databases, thereby ensuring the verifiability and faithful representation of cost information. Based on the research data presented in Table 14, it was found that 60% of the states have adopted or intend to adopt pilot projects as a strategy for implementing the cost management model, while 16% have chosen or are expected to choose a gradual implementation approach. Additionally, 12% reported that implementation has occurred or is expected to occur compulsorily across all units, an approach adopted by two states at a more advanced stage of implementatio.

Table 14
Strategies for implementing the cost management model

Strategies	n.	%
Use of pilot projects	15	60%
Gradual implementation	4	16%
Mandatory implementation for all agencies and entities	3	12%
No strategies defined	8	32%

Source: Research data (2023).

Table 15 shows that 64% of the states have considered or intend to consider the organizational structure in the studies, development, or implementation of the cost management model in their Cost Information Systems. Additionally, 32% have taken or intend to take into account transparency and social control, 28% have considered or intend to consider organizational objectives, and 24% have considered or intend to consider the different groups of information users. Conversely, 28% of the states have not yet defined the criteria to be considered in the development of the cost management model for their Cost Information Systems.

Table 15
Criteria considered in the implementation process

Criteria	n.	%
Organizational structure	16	64%
Transparency and social control criteria	8	32%
Organizational objectives	7	28%
Different groups of information users	6	24%
Cost Information System not implemented	7	28%

Source: Research data (2023).

In accordance with the data presented in Table 16, it is observed that 60% of the states have considered or intend to consider the systems or databases to be interconnected in their Cost Information System implementation process. Additionally, 36% have assessed or intend to assess the practical feasibility of data compilation and processing, 28% have considered or intend to consider data processing tools, and only 12% have considered or intend to consider the estimated costs of installation, training, operation, and maintenance. Therefore, the majority of states are aligned with the provisions of NBC TSP 34 regarding the foundations for implementing cost information systems. On the other hand, 36% of the states have not yet defined strategies, as they are at an earlier stage of study and system development.

Table 16
Aspects considered in the implementation of the cost information system (CIS)

Aspects considered in the implementation of the cost information system (CIS)	n.	%
Definition of systems or databases to be integrated	15	60%
Practical feasibility of data compilation and processing	9	36%
Availability of data processing tools	7	28%
Estimated cost of installation, training, operation, and maintenance	3	12%
Cost Information System not implemented	9	36%

Source: Research data (2023).

5.3 Third Dimension: cost management

Repect to the final dimension, NBC TSP 34 establishes that cost management is aimed at improving resource allocation and measuring outputs, with particular emphasis on performance analysis. According to the standard, the use of cost information supports users in planning, decision-making, monitoring, performance evaluation, transparency, accountability, and responsibility. In addition, cost information supports the assessment of public policies by demonstrating the results achieved through performance indicators. In this sense, NBC TSP 34 states that cost information should contribute to public governance, enhancing the quality of public expenditure.

From the data collected in the study, consolidated in Table 17, 32% of the states use or intend to use cost information to support decision-making, improve resource allocation, and monitor costs, 24% use or intend to use such information to identify and measure outputs, and 20% use or intend to use it to support planning processes, as well as transparency and accountability. On the other hand, the majority of states (64%) reported that managers do not yet use cost information or that the Cost Information System has not yet been implemented.

Table 17
Use of cost information

Use of cost information	n.	%
Support for decision-making	8	32%
Improvement in resource allocation	8	32%
Cost monitoring	8	32%
Identification and measurement of outputs	6	24%
Support for planning processes	5	20%
Accountability	5	20%
Evaluation of public policies	4	16%
Transparency	4	16%
Performance evaluation	3	12%
Responsibility	0	0%
Do not use and cost information system not implemented	16	64%

Source: Research data (2023).

It should be emphasized that the use of cost information by managers constitutes one of the greatest challenges of implemented cost systems (Monteiro et al., 2014), even though NBC TSP 34 provides detailed guidance on this matter (Martinho, 2024). Accordingly, this is a critical aspect to be observed by public entities in the process of developing and implementing cost systems, so that managers can recognize the usefulness and relevance of cost information for decision-making (Cardoso et al., 2011).

For the effective implementation of cost systems in public entities, it is recommended to analyze best practices adopted by entities at more advanced stages of system development and implementation, as evidenced by the results of this study. This strategy enables stakeholders to

understand the paths followed and the results already achieved, thereby facilitating greater efficiency in executing the system implementation schedule.

It is also suggested that barriers and challenges observed in entities that hinder system implementation be addressed, such as the lack of personnel or insufficient allocation of financial resources (Costa et al., 2017; Lorenzato et al., 2016; Alqudah et al., 2022). Without overcoming these obstacles, which are fundamental to the implementation of any project, it is unlikely that the objectives established by NBC TSP 34, namely setting guidelines and standards for cost measurement and promoting a shift toward a managerial model with an emphasis on evaluating the efficiency of public services, will be achieved.

6 FINAL CONSIDERATIONS

The objective of this article was to characterize the extent to which cost information systems in Brazilian states comply with the standards and guidelines established in NBC TSP 34. Considering that most states are still in the stages of study, development, or implementation, it is possible to highlight, as positive aspects, compliance or the intention to comply with the guidelines and standards of NBC TSP 34 in the following areas: the main users of the systems, who are associated with management, control, and transparency functions; the focus of cost information generation, which is related to decision-making, monitoring, and planning processes, thus directly addressing managers' information needs; the expected provision of managerial reports; the intended objectives of the systems, namely presenting the costs incurred in a given period and supporting decision-making processes; the planned integration with core systems, particularly the Accounting System, the Budget and Financial Execution System, and the Payroll Processing System; and the adoption of a gradual implementation strategy for the cost management model.

On the other hand, attention should be given to state-level systems that showed a low level of compliance with NBC TSP 34 in the following aspects: adherence to the qualitative characteristics and constraints of cost information; the need to disclose cost reports; the absence of identified physical variables within the systems to enable accurate measurement of the cost of goods and services delivered; and, most importantly, the lack of use of cost information by managers to support decision-making, improve resource allocation, and monitor costs. It is therefore observed that, although most states are aware of and intend to comply with the key provisions of NBC TSP 34 addressed in this study, due to the low percentage of systems already implemented, overall compliance with the standard's guidelines and requirements can still be considered incipient.

The measurement of public service costs can contribute to identifying potential waste of public resources, determining which expenditure restrictions can be adopted without compromising service delivery, and evaluating the cost-benefit relationship of implemented public policies, particularly in periods of fiscal crisis, when budgetary limitations and constraints are imposed. It is evident that existing planning and budget execution information systems in the Brazilian public sector do not fully meet managers' needs regarding the cost of public services and the extent to which each expenditure contributes to achieving government outcomes. Cost information systems are intended to address these needs by providing information to support governmental planning and managerial decision-making processes.

Although they do not compromise the study, certain limitations should be acknowledged. First, the limited number of studies reporting practical experiences restricts comparisons with other research. In addition, the data collection instrument, by its nature, did not allow for a more in-depth exploration of how the development and implementation of cost information systems have occurred in Brazilian states. Based on these gaps, future research is encouraged. Considering that the questionnaire was answered by individuals responsible for implementing the systems, further studies could be conducted to capture the perspective of users of cost information. Comparative

analyses between the Brazilian context and international experiences may also contribute both theoretically and practically to the topic under investigation.

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CONFLICT OF INTERESTS

The authors declare no conflict of interests.

DATA AVAILABILITY

The dataset supporting the findings of this study is not publicly available.

AUTHOR CONTRIBUTIONS

Roles	1ª author	2º auor	3ª author
Conceptualization	♦	♦	♦
Data Curation	♦		
Formal Analysis	♦	♦	♦
Funding Acquisition	♦		
Investigation	♦		
Methodology	♦	♦	
Project Administration	♦		
Resources	♦		
Software	♦		
Supervision	♦	♦	
Validation	♦	♦	♦
Visualization	♦	♦	♦
Writing – Original Draft	♦		
Conceptualization	♦		