

ACCOUNTING AND FISCAL INFORMATION QUALITY INDEX (ICF) IN MUNICIPALITIES OF RONDÔNIA: PERFORMANCE OF THE FIVE MOST POPULOUS MUNICIPALITIES

ÍNDICE DE QUALIDADE CONTÁBIL E FISCAL (ICF) EM MUNICÍPIOS DE RONDÔNIA: DESEMPENHO DOS CINCO MUNICÍPIOS MAIS POPULOSOS

ÍNDICE DE CALIDAD CONTABLE Y FISCAL (ICF) EN LOS MUNICIPIOS DE RONDÔNIA: DESEMPEÑO DE LOS CINCO MUNICIPIOS MÁS POBLADOS



<https://doi.org/10.56238/sevened2026.008-118>

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ABSTRACT

This study analyzes the quality of accounting and fiscal information of the five most populous municipalities in Rondônia through the Accounting and Fiscal Information Quality Index (ICF), an instrument that evaluates the consistency, timeliness, and compliance of the data submitted to the Brazilian Public Sector Accounting and Fiscal Information System (SICONFI). The research is descriptive, with a quantitative and documentary approach, based on data from the 2023 fiscal year, and considers Porto Velho, Ji-Paraná, Ariquemes, Vilhena, and Cacoal as the units of analysis. The results indicate that Ji-Paraná achieved the best performance, while Vilhena ranked lowest, with the remaining municipalities clustered in an intermediate range of the ranking. The analysis of the four dimensions of the index reveals greater homogeneity in some cases and significant variation in others, pointing to specific weaknesses—particularly in consistency and timeliness—as well as differences in compliance with SICONFI's technical checks.

Keywords: Accounting and Fiscal Information Quality Index (ICF). Public Sector Accounting and Fiscal Information System (SICONFI). Municipalities of Rondônia.

RESUMO

Este estudo analisa a qualidade das informações contábeis e fiscais dos cinco municípios mais populosos de Rondônia à luz do Índice de Qualidade Contábil e Fiscal (ICF), instrumento que avalia a consistência, a tempestividade e a conformidade dos dados enviados ao Sistema de Informações Contábeis e Fiscais do Setor Público Brasileiro (SICONFI). Trata-se de pesquisa descritiva, de abordagem quantitativa e documental, baseada em dados referentes ao exercício de 2023, tendo como unidades de análise Porto

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Velho, Ji-Paraná, Ariquemes, Vilhena e Cacoal. Os resultados indicam melhor desempenho de Ji-Paraná e pior posicionamento de Vilhena, com os demais municípios concentrados em faixa intermediária do ranking. A análise das quatro dimensões do índice revela maior homogeneidade em alguns casos e variações relevantes em outros, apontando fragilidades pontuais, especialmente nos aspectos de consistência e tempestividade, bem como diferenças no atendimento às verificações técnicas do SICONFI.

Palavras-chave: Índice de Qualidade Contábil e Fiscal (ICF). Sistema de Informações Contábeis e Fiscais (SICONFI). Municípios de Rondônia.

RESUMEN

Este estudio analiza la calidad de la información contable y fiscal de los cinco municipios más poblados de Rondônia a la luz del Índice de Calidad Contable y Fiscal (ICF), instrumento que evalúa la consistencia, la oportunidad y la conformidad de los datos enviados al Sistema Brasileño de Información Contable y Fiscal del Sector Público (SICONFI). Se trata de una investigación descriptiva, con enfoque cuantitativo y documental, basada en datos correspondientes al ejercicio fiscal de 2023, y que considera como unidades de análisis a Porto Velho, Ji-Paraná, Ariquemes, Vilhena y Cacoal. Los resultados indican un mejor desempeño de Ji-Paraná y la peor posición de Vilhena, con los demás municipios concentrados en un rango intermedio del ranking. El análisis de las cuatro dimensiones del índice revela mayor homogeneidad en algunos casos y variaciones relevantes en otros, señalando debilidades puntuales —especialmente en los aspectos de consistencia y oportunidad—, así como diferencias en el cumplimiento de las verificaciones técnicas del SICONFI.

Palabras clave: Índice de Calidad Contable y Fiscal (ICF). Sistema de Información Contable y Fiscal (SICONFI). Municípios de Rondônia.

1 INTRODUCTION

The Brazilian Public Administration has undergone profound transformations, driven by social and economic demands that require greater efficiency, transparency and responsibility in the management of public resources. In this context, the debate on instruments for assessing fiscal and accounting quality becomes central, considering that the quality of accounting and fiscal information has a direct impact on public trust and social control (Silva; Soares; Barbosa Neto, 2025).

In Brazil, the importance of the topic has intensified especially with the establishment of the Siconfi Accounting and Tax Information Quality Ranking, established by STN/MF Ordinance No. 807, of July 25, 2023. This ranking allows for a standardized assessment of federative entities, encouraging consistent practices for collecting, disclosing and correcting accounting and tax data, in addition to reinforcing transparency and accountability mechanisms (National Treasury, 2023; Lima et al., 2024).

The analysis of the fiscal and accounting performance of municipalities becomes even more relevant in the face of the growing complexity of public management in a scenario of budget restrictions and social pressures for quality services. According to IBGE data (2024), about 80% of Brazilian municipalities mostly depend on intergovernmental transfers, which highlights the need for accurate accounting information to ensure financial sustainability and fiscal balance. In this sense, the use of indicators such as the ICF represents an effective alternative to support diagnoses and comparisons between different administrative realities (Lima et al., 2024).

Despite institutional advances, studies indicate that challenges still persist regarding the standardization of accounting information, the timeliness of the data disclosed, and the technical qualification of the professionals responsible for its production (Machado; Pereira, 2021; Silva; Soares; Barbosa Neto, 2025). Such limitations compromise comparability between federative entities and weaken social control mechanisms, especially in municipalities with greater population and economic weight. In this context, it is relevant to investigate how the most populous municipalities in Rondônia have positioned themselves in the ICF Ranking, seeking to identify patterns, weaknesses and good practices.

In view of this, the following research question arises: what is the performance of the five most populous municipalities in Rondônia in the Accounting and Fiscal Quality Index (ICF), considering their socioeconomic and institutional particularities?

This study is justified by its academic, practical and social relevance. From an academic point of view, it contributes to expanding the literature on public accounting and quality of tax information, focusing on a regional context that is still little explored. From a

practical perspective, it offers subsidies to municipal managers and control bodies by highlighting the strengths and weaknesses of fiscal management in the most populous municipalities in the state. Finally, from a social point of view, the work strengthens the instruments of transparency and social control, allowing the population to monitor the use of public resources in a more critical way (Lima et al., 2024; National Treasury, 2023).

Thus, the general objective of this work is to analyze the performance of the five most populous municipalities in Rondônia in the Accounting and Fiscal Quality Index (ICF), using data from the Accounting and Fiscal Information System of the Brazilian Public Sector (Siconfi).

2 THEORETICAL FRAMEWORK

The evaluation of the capacity of federative entities to comply with legal standards and the principles of public transparency has been consolidated as an essential instrument, made possible by measuring the quality of accounting and tax information. According to Slomski (2005), the availability of reliable and timely information strengthens accountability and enables greater social control over public management.

As Lopes and Martins (2005) point out, the quality of accounting information depends on the relevance, reliability, and consistency of the data made available, fundamental characteristics also provided for in the Conceptual Framework of the Brazilian Accounting Standards Applied to the Public Sector (CFC, 2023).

2.1 ACCOUNTING AND TAX QUALITY INDEX (ICF)

Based on Ordinance/MF No. 807, of July 25, 2023, the Ranking of the Quality of Accounting and Tax Information in the Accounting and Tax Information System of the Brazilian Public Sector (Siconfi) (Brazil, 2023) is hereby established. The Ranking aims to: evaluate the quality and consistency of the accounting and tax data sent by the entities of the Federation to Siconfi, and to foster transparency and the improvement of the quality of the information sent by the entities of the Federation to Siconfi (Santos; Coronel, 2024).

The calculation of the Accounting and Tax Quality Index (ICF) is based on the percentage of correct answers in the technical "checks", that is, the higher the percentage of correct answers that the entity obtains, the better its classification in the ranking will be (Brasil, 2025). In this way, the verifications are technical analyses that portray compliance with the legislation, instructions and guides for filling out Siconfi, as well as the rules established in the Manual of Accounting Applied to the Public Sector - MCASP and in the Manual of Fiscal Statements - MDF (Barra De São Francisco, 2023).

In essence, the Ranking seeks to score the information provided by local federated entities based on the accounting concepts provided for in the Brazilian Accounting Standards Applied to the Public Sector (NBC TSP), especially in the Conceptual Framework (NBC TSP EC). This regulation presents the qualitative characteristics of accounting information, highlighting, from the perspective of the Ranking, the timeliness and consistency of the data (Lima et al., 2024).

For the calculation of the Siconfi Ranking, a simplified ranking methodology was chosen, using the percentage of correct answers of the entities in the verifications. Entities that obtained a score higher than 95% in A; score between 85% and 95% in B; score between 75% and 85% in C; score between 65% and 75% in D; and a score of less than 65% in E (Goularte, 2026).

In addition, the STN performs checks grouped into four dimensions: information management, accounting information, tax information, and consistency data between Accounting Information x Tax Information (Brazil, 2025). These dimensions are described in Table 1.

Table 1

Evaluation Dimensions

Dimension	Description:
Dimension I - Information Management	It groups the verifications that evaluate the performance of the federative entity in relation to the submission and maintenance of information in SICONFI. For this dimension, all statements and matrices of accounting balances sent by the entities are analyzed.
Dimension II – Accounting Information	It comprises the checks that evaluate the accounting data received in relation to the adequacy to the rules of the Manual of Accounting Applied to the Public Sector - MCASP, consistency between the statements. The data analyzed are those that were approved through the Annual Accounts Statement (DCA) and sent through the closing MSC.
Dimension III – Tax Information	It groups the checks that involve the analysis of the tax data contained in the statements, such as compliance with the provisions of the Fiscal Statements Manual (MDF), consistency between statements, among others.
Dimension IV – Accounting Information x Tax Information	Accounting Information x Tax Information: Verifies the equality of values between different accounting and tax statements, cross-referencing these data.

Source: Adapted from Brazil (2025).

The Accounting and Tax Quality Index (ICF) seeks to show whether Brazilian states and municipalities have been improving the level of quality of accounting and tax information sent to the National Treasury throughout the editions of the Ranking (Bernardo et al., 2024). This analysis is made possible by the implementation of the Ranking, whose purpose is to evaluate the veracity and consistency of the information sent by the federative entities

through the Accounting and Tax Information System of the Brazilian Public Sector (Siconfi) (Goularte, 2025). Thus, in order to understand more broadly the functioning of the Accounting and Tax Quality Index (ICF), it is necessary to examine Siconfi itself, a platform that concentrates, organizes and makes available this information.

2.2 ACCOUNTING AND TAX INFORMATION SYSTEM OF THE BRAZILIAN PUBLIC SECTOR (SICONFI)

Siconfi is a system developed by the Federal Data Processing Service - Serpro in state-of-the-art Information Technology (IT) to provide the desired automation of the receipt of qualified and reliable information (Brasil, 2025). This system aims to receive, validate, store, and make available accounting and tax information from Brazilian public sector entities (Brígida, 2023).

The consolidation of Siconfi occurred in response to the need to modernize and standardize the flow of accounting and tax information in Brazil. In order to replace the old Accounting Data Collection System (SISTN), which was not able to keep up with the demands related to transparency in the availability of data, in addition to presenting problems related to the validation and processing of information (CNMP, 2015), the system was deactivated in 2015. The National Treasury Secretariat (STN), in partnership with the Federal Data Processing Service (Serpro), created the new system (Brasil, 2025).

Siconfi is composed of two interfaces with different purposes: the public area, with free access, which allows the verification accessible to any interested party of accounting information from the Brazilian public sector, news, videos and calendars (Brigido, 2023); and the restricted area, intended for the submission of information by registered public entities, accessible only to users responsible for sending the information, which encompasses the functionalities related to the management of the submission of information by the federative entity, later made available to the public (CNMP, 2015).

Siconfi began to centralize the collection of this information, with the progressive adoption of the Accounting Balances Matrix (MSC). As of 2017, it began to receive the information in this format, still on an optional basis, and as of 2018, the municipalities of capitals, the states, the Federal District and the Union began to send the MSC on a mandatory basis to Siconfi, while for the other municipalities the submission became mandatory in 2019 (Brasil, 2025). The MSC is a structure that groups a list of accounting accounts and complementary information and is produced from the PCASP, that is, it is integrated into the Table of accounts. Its complementary information corresponds to controls of a budgetary or managerial nature that allow an individualized control associated with the

PCASP accounts (Machado; Theóphilo, 2020).

In 2018, a Technical Cooperation Agreement was signed between the National Treasury Secretariat (STN), the Rui Barbosa Institute (IRB) and the Association of Members of the Audit Courts (ATRICON), with the aim of harmonizing understandings and practices between the STN and the subnational audit courts. The STN points out that Siconfi, when used by Brazilian public managers, will gradually contribute to the modernization of accounting practices underway in Brazil, bringing them closer to those in use in the developed world (Brasil, 2025). In this sense, Slomski (2005) highlights that the consolidation of integrated information systems and the standardization of accounting procedures are fundamental to ensure efficiency, accountability and greater comparability between public entities.

Thus, Siconfi is not limited to gathering accounting and tax information, but provides data that becomes fundamental for the analysis and monitoring of public management, reinforcing its role as a strategic instrument of transparency and accountability.

2.3 GOVERNMENT ACCOUNTING AND DATA AS AN ANALYSIS TOOL IN THE PUBLIC SECTOR

To understand the role of the Accounting and Fiscal Quality Index (ICF) in the evaluation of municipal fiscal management, it is necessary to analyze government accounting from the perspective of the use of data as a strategic tool in the public sector (Nascimento, 2022; Janssen et al., 2017).

The use of data as an instrument to support public management has been consolidated as one of the pillars of evidence-based decision-making. According to Janssen et al. (2017), the ability to collect, process, and interpret relevant information allows the public administration to improve the efficiency of its policies, reduce waste, and raise the quality of services provided to the population. From this perspective, government accounting plays a strategic role by transforming accounting records into structured data, capable of supporting administrative, fiscal, and budgetary decisions, expanding the rationality and transparency of public management (Nascimento, 2022).

In the accounting and fiscal field, the systematic use of data makes it possible to assess the fulfillment of fiscal targets, the sustainability of public finances, and the performance of government management. According to Lemos and Aquino (2020), the integrated analysis of revenues, expenses, and budget results contributes to the identification of deviations, the prediction of fiscal risks, and the correction of routes in budget execution. In addition, Ribeiro et al. (2023) highlight that the analysis of financial statements through

financial and budgetary indicators allows understanding the patrimonial evolution of public entities and evaluating the efficiency and effectiveness of municipal management, reinforcing the active role of government accounting in the decision-making process.

The usefulness of public data for analysis and control purposes is directly associated with the quality of accounting and tax information. Hendriksen and Breda (2019) emphasize that accounting information must present attributes such as relevance, reliability, consistency, and timeliness, in order to reduce informational asymmetry and support effective decisions. These attributes are also emphasized by the Federal Accounting Council (CFC, 2021), when it establishes that relevant information must be able to influence the evaluation of past, present, and future events, while reliability ensures that the data adequately represent the economic and financial reality of the public entity.

Transparency and data governance are central in this context, since public access to information strengthens social control and the accountability of managers. The Federal Court of Accounts (TCU, 2022) highlights that the clear and timely disclosure of accounting and tax information allows society to assess the compliance of public management and fosters trust in institutions. In addition, Freitas and Souza (2019) argue that data governance in the public sector requires well-defined processes of standardization, security, and interoperability between systems, in order to ensure the integrity and reliability of the information used for decision-making purposes.

In Brazil, the Brazilian Public Sector Accounting and Tax Information System (Siconfi) is the main database for monitoring budget execution and compliance with the requirements of the Fiscal Responsibility Law. According to the official definition, Siconfi is the platform for the centralized reception of accounting, budgetary, and tax information from the Union, the States, the Federal District, and the Municipalities (Brasil, 2023). The standardization promoted by the system enables the consolidation of national public accounts and enables comparative analyses between federative entities, expanding the use of accounting data as an instrument for evaluating fiscal management (Lima et al., 2024).

In this context, the Accounting and Tax Quality Index (ICF) emerges as an instrument that operationalizes the evaluation of the quality of the data sent to Siconfi, by measuring aspects such as consistency, regulatory compliance and timeliness of accounting and tax information. Studies show that municipalities with better performance in the ICF have greater financial balance, fiscal responsibility and capacity to comply with their legal obligations, evidencing the direct relationship between the quality of accounting information and the efficiency of public management (Frank; Goularte, 2025; Gomes; Silva, 2022).

2.4 CONTEXT OF THE MOST POPULOUS MUNICIPALITIES IN RONDÔNIA

According to population estimates released by the Brazilian Institute of Geography and Statistics (IBGE) with a reference date of July 1, 2024, Rondônia had a population of approximately 1,746,227 inhabitants, distributed in 52 municipalities. Among these, Porto Velho, Ji-Paraná, Ariquemes, Vilhena, and Cacoal stand out, which are among the most populous and economically relevant (AROM, 2024; IBGE, 2024).

Porto Velho, the state capital, has an estimated population of 514,873 inhabitants and a territorial area of 34,091.146 km², making it the Brazilian capital with the largest territorial extension (IBGE, 2024a). The city is the main administrative and economic center of the state, housing government agencies, headquarters of strategic companies and relevant logistics infrastructure, such as the Madeira River Organized Port. Its role as a center of commerce, services and electricity, due to the Santo Antônio and Jirau hydroelectric plants, reinforces its centrality in the state economy.

Ji-Paraná, with 139,359 inhabitants, is considered the "heart of Rondônia" due to its central location and importance as a transport and distribution hub. The municipality is a reference in the sectors of commerce, agroindustry and services, with consolidated urban infrastructure and a significant share in the state GDP (AROM, 2024).

Ariquemes, with 108,573 inhabitants, has consolidated itself as an agricultural and commercial center in the northern region of the state. The municipality has a total GDP of R\$ 3.2 billion and GDP per capita of R\$ 28.9 thousand, with emphasis on the sectors of services (46.9%), public administration (28%), industry (14.6%) and agriculture (10.5%) (SEPOG, 2020). Its strategic location on BR-364 facilitates the flow of agricultural production and integration with other economic centers.

Vilhena, with a population of 108,528 inhabitants, is one of the most important economic centers in the Southern Cone of Rondônia. Recognized for its high Municipal Human Development Index (MHDI), the second highest in the state, the municipality has a diversified economy, with a strong presence of mechanized agriculture, commerce and educational services. It is also an important point of connection with the state of Mato Grosso, playing a relevant logistical role (SEPOG, 2020).

Cacoal, with approximately 86,887 inhabitants (IBGE, 2022), stands out as a regional hub for health, education, and industry. Known as the "Coffee Capital" of Rondônia, its economy combines agro-industrial production and specialized services, serving neighboring municipalities and playing a central role in the micro-region (SEPOG, 2020).

2.5 CHALLENGES IN ACCOUNTING AND TAX MANAGEMENT

The fiscal management of Brazilian municipalities faces a series of obstacles arising from both administrative complexity and the structural limitations that mark the public sector. According to Pires and Gomide (2016), institutional design and the state's capacity to implement policies are directly associated with fiscal performance and the effectiveness of local management. In this sense, medium and large municipalities, such as the most populous in Rondônia, have greater complexity in their administrative processes, requiring robust internal controls, adequate monitoring systems, and a qualified technical staff to deal with the growing demand for accounting and tax information.

In addition to the administrative aspects, the literature shows that fiscal challenges are strongly linked to the financing structure of municipalities. According to Rezende (2020), the dependence on intergovernmental transfers, combined with limitations in their own collection and deficiencies in transparency mechanisms, makes local entities more susceptible to financial imbalances and governance vulnerabilities. Thus, the population and economic magnitude of these municipalities imposes relevant challenges to accounting and fiscal management. Among the main ones, the following stand out: Table 2.

Table 2

Main challenges relevant to accounting and tax management

Budget complexity:	A greater number of programs, secretariats and management units, which increases the need for efficient internal controls.
Own storage:	Dependence on revenues from intergovernmental transfers, which can generate fiscal vulnerability in periods of economic downturn.
Data infrastructure:	Need for integrated computerized systems for collecting, processing and disseminating tax information in a timely and transparent manner.
Social control:	Growing demand for active transparency and effectiveness in accountability, especially in municipalities with greater visibility.

Source: Adapted from Pires and Gomide (2016); Rezende (2020).

According to Rezende (2020), fiscal assessment instruments allow us to understand not only the immediate financial situation of public entities, but also their medium and long-term sustainability, contributing to more consistent and transparent decisions.

Considering the expressive demographic and economic dimension of these five municipalities, its detailed analysis offers subsidies to understand how different structural realities impact fiscal management. In this sense, the use of Siconfi data, treated in a standardized way, allows the identification of performance patterns, weaknesses and good practices, strengthening the capacity for diagnosis and the formulation of more effective public policies. This perspective is in line with the notes of Pires and Gomide (2016), for whom

the strengthening of state capacities and governance mechanisms is indispensable to the improvement of local public management.

3 METHODOLOGY

The research was classified as descriptive in nature, as it seeks to establish relationships between variables through standardized techniques of collection and systematic observation. In this sense, it analyzes the performance of the municipalities in relation to the Accounting and Fiscal Quality Index (ICF), offering a description of the situation at the time of the survey (Farias Filho; Arruda Filho, 2021).

As for the methodological approach, the quantitative approach is adopted, as the investigation uses numerical data extracted from the Accounting and Fiscal Quality Index (ICF) Ranking, allowing its measurement and objective interpretation. This approach, according to Proetti (2017), seeks to quantify data and accurately measure phenomena, enabling more consistent and comparative analyses

With regard to the scientific method, it is a documentary research, based on the analysis of official reports of the National Treasury Secretariat (STN), as well as on legislation and technical manuals applicable to public accounting. This type of research consists of the examination of official and institutional documents, allowing the researcher to understand phenomena based on existing records (Silva; Grigolo, 2002).

Data collection in this research was carried out from secondary sources, specifically from official records made available by the Brazilian Public Sector Accounting and Tax Information System (Siconfi), a platform managed by the National Treasury Secretariat (STN). According to Gil (2019), documentary research is based on the use of materials that have not yet received in-depth analytical treatment, allowing the researcher to reinterpret information in the light of a new scientific problem. In this sense, the reports and spreadsheets extracted from Siconfi are institutional documents of a public nature, providing standardized data validated by the central accounting body of the Union.

The collection instrument consisted of a systematic consultation of the Siconfi electronic database, in the module referring to the Accounting and Fiscal Quality Index (ICF). This index is built from specific dimensions: consistency, completeness, compliance, and timeliness, thus representing a consolidated parameter to assess the quality of accounting and tax information sent by federative entities (Brasil, 2023). The time frame delimited for this study corresponds to the 2023 fiscal year, as it reflects the most current fiscal situation of the municipalities analyzed, while the unit of analysis falls on the five most populous municipalities in Rondônia.

The definition of the unit of analysis of this study took into account the five most populous municipalities in the state of Rondônia, namely Porto Velho, Ji-Paraná, Ariquemes, Vilhena and Cacoal. The choice of these municipalities was not based only on the demographic criterion, but also on their economic and administrative relevance in the state context. Because they concentrate a significant portion of the population and have more complex administrative structures, these entities have a greater volume of accounting and tax information forwarded to Siconfi. Thus, this cut allowed a more representative analysis of the quality of the information provided, in addition to ensuring greater coherence with the objectives proposed in this work.

According to Marconi and Lakatos (2017), the use of secondary data requires strict selection criteria, such as the reliability of the source and the timeliness of the information, in order to ensure the scientific validity of the study. In this context, the choice of Siconfi is justified because it is the official basis used by the National Treasury to monitor the budgetary and fiscal execution of all federative entities, having a compulsory nature and national coverage.

After collection, the data were organized in electronic spreadsheets to enable treatment and comparative analysis. According to Prodanov and Freitas (2013), the systematization stage is essential to transform raw information into organized data, enabling the construction of inferences. In this sense, the variables corresponding to the four dimensions of the ICF were tabulated, as well as the scores assigned to each municipality were consolidated.

The analysis adopted was of a descriptive statistical nature, through which trends, averages and variations in performance were observed among the municipalities studied. According to Barbetta (2014), descriptive statistics aims to summarize and present the data in a clear way, allowing the identification of patterns that could not be perceived in direct observation. According to the author, the use of this type of analysis is particularly suitable for comparative studies in applied social sciences, since it makes it possible to highlight the similarities and differences between the units observed.

Technical support for data treatment was provided with the help of electronic spreadsheet tools (Microsoft Excel), which allowed the preparation of tables. This procedure reinforces clarity and objectivity in the presentation of results, in addition to facilitating interpretation through visual resources, as defended by Hair et al. (2009).

The interpretation of the findings was not restricted to the description of the results, but sought to establish relationships with theoretical references on transparency, quality of accounting information and fiscal management. Such an approach is compatible with what

Flick (2009) states, for whom data analysis in social research should articulate empirical results with conceptual foundations, in order to broaden the understanding of the investigated phenomenon. Thus, the indicators extracted from the ICF were not analyzed in isolation, but contextualized in the light of the academic and normative literature that discusses the challenges of accounting and tax management in the Brazilian public sector.

Additionally, the support of the artificial intelligence tool ChatGPT was used in the elaboration of the images generated from the collected data and in the preliminary organization of the biblioFigureic references. All the content produced by the tool was fully reviewed by the researcher, ensuring fidelity to the original information, methodological rigor and compliance with ABNT standards.

4 RESULTS

4.1 MOST POPULOUS MUNICIPALITIES IN RONDÔNIA IN THE ICF RANKING

In the ICF, the Overall Score of each municipality is the result of the sum of performance in the four dimensions evaluated by the index. Each dimension has its own set of indicators, and each indicator assigns points according to the degree of service or quality of the information presented by the municipality. Thus, municipalities with complete, coherent, consistent data delivered on time have higher fiscal and accounting quality. To meet the first objective of this work: to identify the position of the five most populous municipalities in Rondônia in the ICF ranking, the following table presents the general position of these municipalities in the Accounting and Fiscal Quality Index (ICF) for the year 2024, accompanied by the respective scores achieved.

Table 3

Performance of Municipalities in the ICF 2024

Municipality	Position in the Ranking (ICF 2024)	General Note (ICF 2024)
Ji-Paraná	78	168
Cacoal	187	166,217
Porto Velho	229	165,722
Ariquemes	232	165,667
Vilhena	4501	125,846

Source: Adapted from SICONFI (2024).

The results show that Ji-Paraná had the best performance among the municipalities analyzed, occupying the 78th position in the national ranking of the ICF 2024. Next come Cacoal, Porto Velho and Ariquemes, with positions close to each other, ranging between 187th and 232nd place. On the other hand, the municipality of Vilhena had the worst performance of the group, standing in the 4501st position. The direct comparison shows a

significant difference between the best and the worst placed, while the other municipalities have a relatively concentrated performance in an intermediate range of the ranking.

4.2 ICF DIMENSIONS

The second objective of this work is to compare the performance of the five most populous municipalities in Rondônia in the four dimensions evaluated by the Accounting and Fiscal Quality Index (ICF). This stage seeks to highlight how Porto Velho, Ji-Paraná, Ariquemes, Vilhena, and Cacoal positioned themselves, in 2024, in the different criteria that make up the index, allowing us to understand nuances of compliance with accounting, tax, consistency, and timeliness requirements.

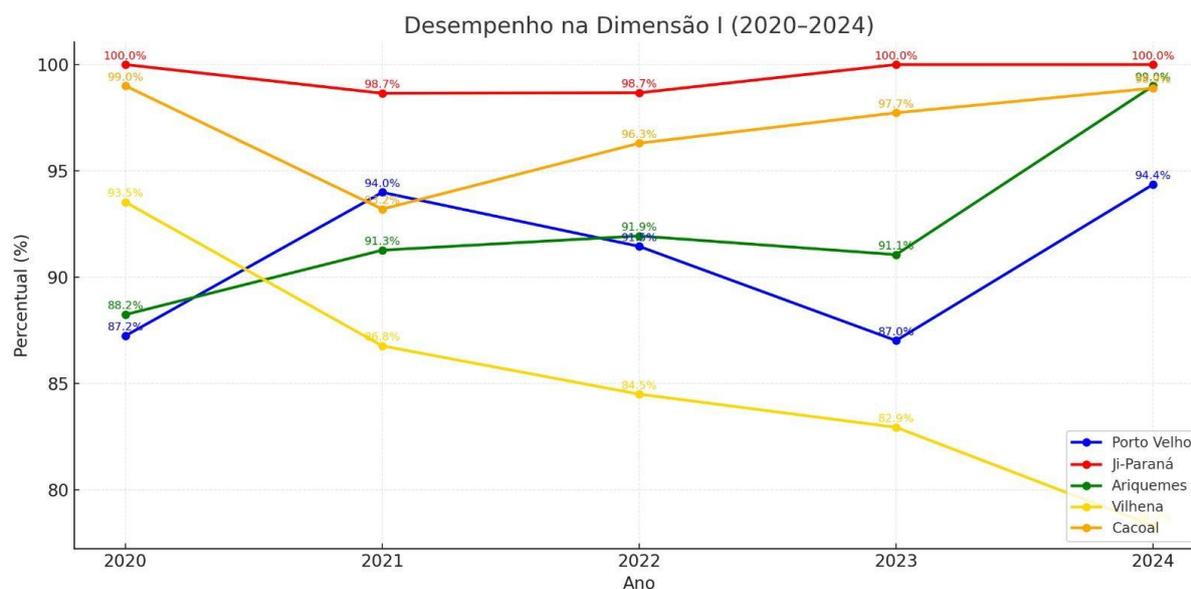
To facilitate the interpretation of the results, each dimension is contextualized directly in the introductory paraFigure that precedes the respective Figure, highlighting its main components and what it evaluates within the scope of the information sent to SICONFI. The performances recorded in each dimension are presented below, accompanied by synthetic comments that describe the patterns observed among the municipalities analyzed.

4.2.1 Accounting Dimension

The ICF Accounting Dimension evaluates the quality, compliance and consistency of the information presented by the municipalities in their financial statements, including the structure of the statements, the alignment with the applicable standards, the coherence between records and the completeness of the data sent to the system. In this context, the following Figure presents the scores obtained by the five most populous municipalities in Rondônia in 2024, allowing us to directly visualize how each one positioned itself in the set of criteria of this dimension.

Figure 1

Performance of municipalities in dimension I



Source: Adapted from SICONFI (2020 to 2024).

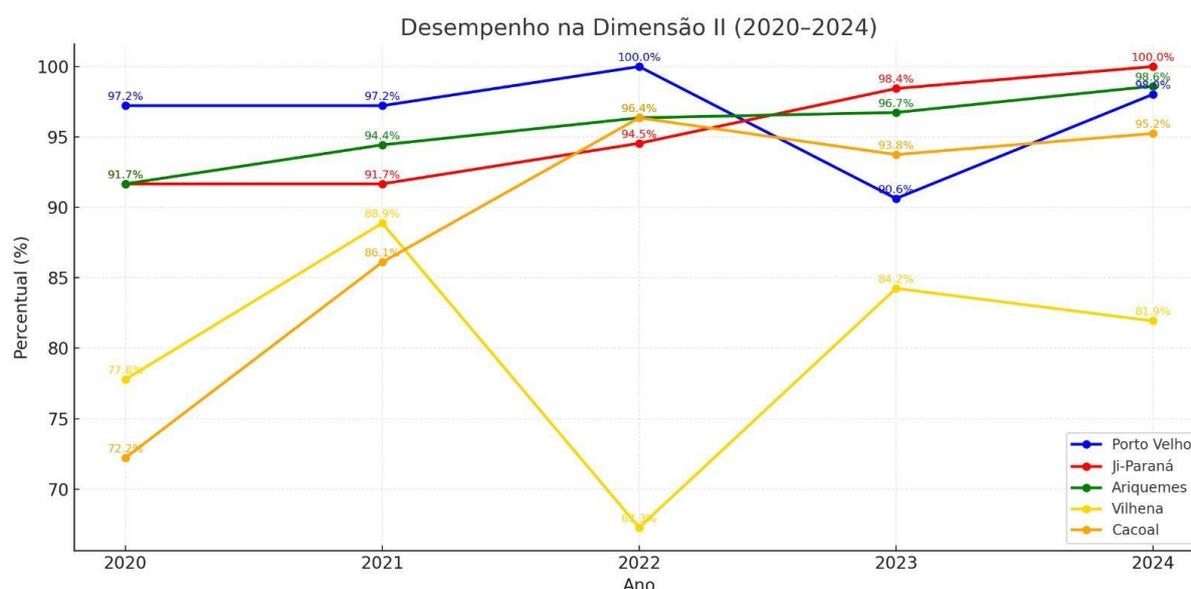
In 2024, Ji-Paraná recorded the highest score in the accounting dimension, reaching 100%. Next come Ariquemes (98.99%), Cacoal (98.89%) and Porto Velho (94.36%), with a performance close to each other. Vilhena had the lowest score in the group, with 78.32%, configuring the greatest distance in relation to the other municipalities.

4.2.2 Fiscal dimension

The ICF's Fiscal Dimension brings together indicators linked to the preparation and dissemination of the Summary Budget Execution Reports (RREO) and the Fiscal Management Reports (RGF), as well as compliance with legal requirements and the degree of transparency of the fiscal information presented by the municipalities. This dimension reflects the ability to demonstrate, clearly and regularly, the budget and fiscal execution throughout the year. Figure 2 presents the scores obtained by the five most populous municipalities in Rondônia in 2024, allowing us to observe, in a comparative way, the performance of each entity in these criteria.

Figure 2

Performance of municipalities in dimension II

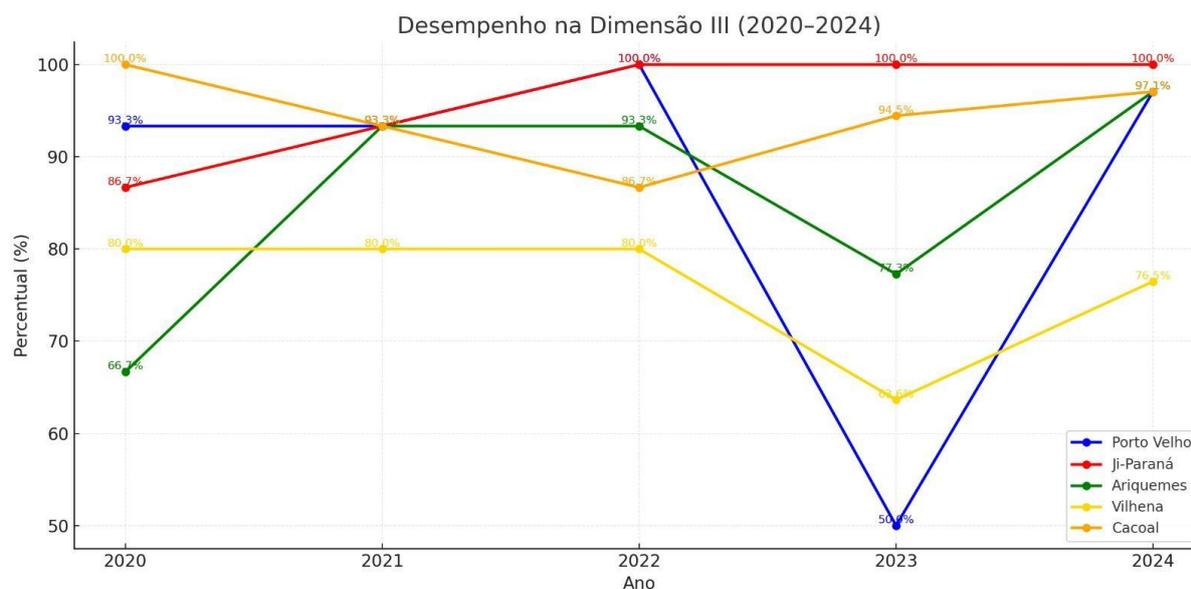


Source: Adapted from SICONFI (2020 to 2024).

In 2024, Ji-Paraná obtained the highest score in the fiscal dimension, reaching 100%. Ariquemes appears next, with 98.61%, followed by Porto Velho, with 98.03%. Cacoal registered 95.25%, maintaining a high performance, while Vilhena had the lowest score in the group, with 81.94%, configuring the greatest distance in relation to the other municipalities.

4.2.3 Dimension Consistency

The ICF Consistency Dimension evaluates the degree of coherence between different sets of accounting and tax information, especially between the Accounting Balance Matrices (MSC), the Financial Statements Applied to the Public Sector (DCASP) and the fiscal reports (RREO and RGF). This dimension verifies that the data converge with each other, without internal contradictions, ensuring that the accounting adequately reflects the budget and financial execution. The Figure presented below shows the scores achieved by the five most populous municipalities in Rondônia in 2024, allowing you to visualize the alignment and stability of the information provided by each of them.

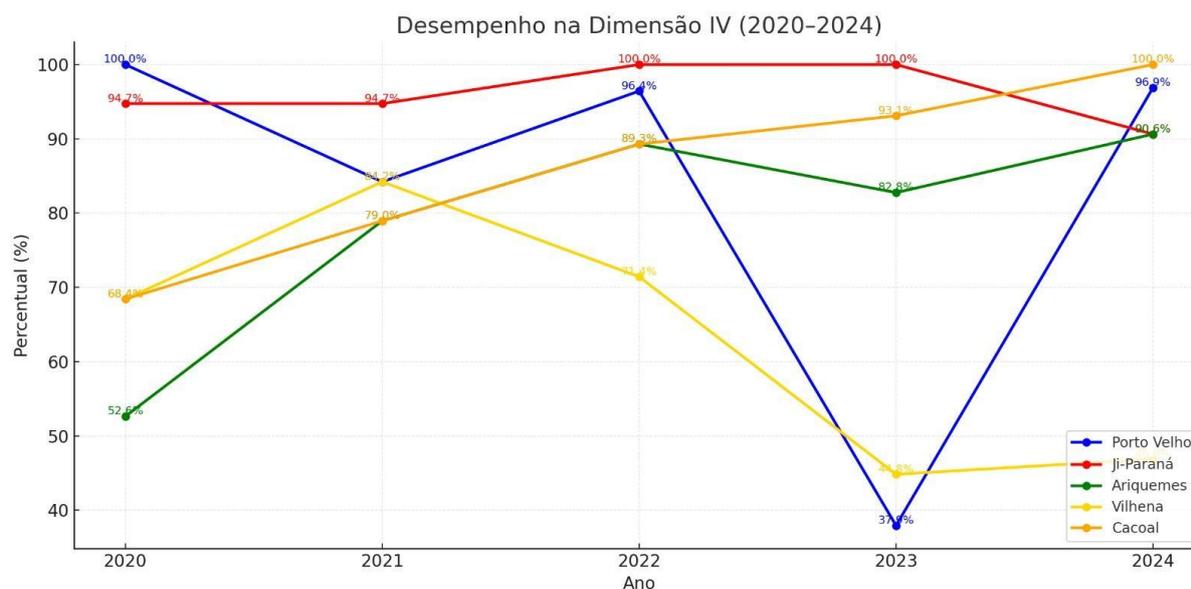
Figure 3*Performance of municipalities in dimension III*

Source: Adapted from SICONFI (2020 to 2024).

In the performance of this dimension, Ji-Paraná led with the maximum score (100%). Then, Porto Velho, Ariquemes and Cacoal showed very close results, all with 97.06%. Vilhena, in turn, obtained the lowest score among the five municipalities, registering 76.47%, which shows the greatest difference observed in the Consistency dimension in relation to the other entities analyzed.

4.2.4 Timeliness dimension

The ICF's Timeliness Dimension evaluates whether municipalities deliver their accounting and tax information within the deadlines established by the National Treasury, in addition to verifying the regularity and timely updating of the data entered in the official systems. This is a dimension directly related to compliance with legal obligations and the ability to keep the flow of information up to date, which impacts both the transparency and reliability of records. The following Figure presents the performance of the five most populous municipalities in Rondônia in 2024, allowing us to observe the degree of punctuality in the delivery of the required information.

Figure 4*Performance of municipalities in dimension IV*

Source: Adapted from SICONFI (2020 to 2024).

Compared to 2024, Cacoal had the best performance, reaching 100% in the Timeliness dimension. Porto Velho appears next, with 96.88%, demonstrating regularity in deliveries. Ariquemes and Ji-Paraná maintained equal scores (90.63%), appearing at an intermediate level, while Vilhena recorded the lowest result among the municipalities analyzed, with 46.88%, evidencing the biggest difference observed in this dimension.

4.3 PERFORMANCE DIFFERENCES AND STANDARDS: FACTORS THAT IMPACT QUALITY

4.3.1 Synthesis of Observed Patterns Between Dimensions

The comparison of the four dimensions of the ICF allows us to identify relevant patterns among the municipalities analyzed, evidencing both consistencies and oscillations in performance. It is observed that some municipalities present more homogeneous performances between the dimensions, indicating greater regularity in the conformity of information, an aspect aligned with the criteria of quality and reliability highlighted by the NBC TSP and the Conceptual Framework of Public Accounting.

On the other hand, there are cases in which the scores vary significantly between dimensions, revealing specific weaknesses in attributes such as consistency or timeliness, characteristics pointed out by Hendriksen and Breda (2019) and by the CFC (2021) as fundamental for useful and transparent information. In addition, there is a greater concentration of scores in certain dimensions, suggesting that some technical requirements are more widely met by the entities, while specific dimensions present greater dispersion,

reflecting different challenges in meeting the Siconfi verifications.

4.3.2 Identifying Trends and Performance Differences

The results point to trends that are directly related to the structural and operational characteristics of the municipalities. In some cases, larger municipalities demonstrate relatively superior performance, which may be associated with more developed institutional capacities, as highlighted by Pires and Gomide (2016) when discussing the relationship between institutional design and administrative performance.

It is also observed that certain dimensions present more accentuated disparities, especially those related to consistency and cross-referencing between accounting and tax statements, which reinforces the relevance of integration between systems and procedures, as highlighted by Slomski (2005) and by the logic of SBC itself described in the framework.

A recurring pattern is also identified in which timeliness tends to be more uniform, indicating that municipalities, even with different sizes and capacities, have sought to meet the established deadlines, an aspect consistent with Siconfi's function of standardizing and automating the flow of information.

4.3.3 Possible Explanatory Factors

The patterns identified allow us to relate some factors that, based on the components of the ICF themselves, help to understand the results obtained. The greater breadth of differences in the consistency dimension, for example, suggests that its indicators are more sensitive to accounting and tax integration practices, which is related to the standardization and interoperability challenges highlighted by Machado and Theóphilo (2020) and Freitas and Souza (2019).

Likewise, higher scores in timeliness indicate greater regularity in the submission of returns, in line with Siconfi's role as a structured platform for receiving and continuously validating data (Brígida, 2023). On the other hand, uneven performance in accounting or tax information reveals possible technical and operational limitations, an aspect discussed by Rezende (2020), for whom the qualification of managers, the technological infrastructure, and the dependence on transfers directly influence the quality of fiscal management.

It should also be noted that failure to comply with certain Siconfi checks, whether accounting, tax or consistency, directly impacts the final grade, reinforcing the importance of full adherence to official manuals, such as MCASP and MDF.

In general, the results allow the identification of consistent patterns among the municipalities, revealing both strengths and weaknesses in the compliance of the information

sent to Siconfi. The differences observed reflect not only the variation in technical performance between the dimensions, but also structural and operational characteristics that influence local fiscal management.

During the analysis process, a relevant limitation was also found: the absence of justifications for the non-compliance with certain sub-dimensions, which made it difficult to understand more precisely the causes of some inferior performances. This lack of clarification on the part of municipal administrations restricts the ability to deepen the interpretation of data and highlights the need for greater transparency in the communication of the responsible bodies.

Thus, objective (c) demonstrates that the quality of accounting and tax information is directly related to the administrative capacity of the municipalities, reinforcing the importance of governance, standardization and systemic integration practices, as discussed in the theoretical framework.

5 CONCLUSION

The present study aimed to analyze the performance of the five most populous municipalities in Rondônia, namely Porto Velho, Ji-Paraná, Ariquemes, Vilhena and Cacoal in the Accounting and Fiscal Quality Index (ICF), considering their general results, the differences observed between the four dimensions evaluated by the index and the possible factors that influence the quality of the information sent to Siconfi. The research made it possible to understand, in a systematized way, how these municipalities have positioned themselves in the national scenario in terms of compliance, consistency, timeliness and fiscal quality.

Regarding the first objective, which consisted of identifying the position of the municipalities in the ICF ranking, there was a heterogeneous performance among the entities analyzed. Ji-Paraná was the best placed, placing itself in a prominent position in the national ranking, while Vilhena presented the lowest performance, appearing in a significantly lower position than the others. This wide variation shows that, even among municipalities with larger populations in the state, structural and operational differences persist that directly affect the quality of accounting and tax information.

When meeting the second objective, referring to the comparison of performance in the four dimensions of the ICF, it was observed that each municipality presented different scoring patterns. In general, the Accounting, Fiscal and Consistency dimensions revealed greater approximation between four of the municipalities, while Vilhena showed a more accentuated distance in all of them. On the other hand, the Timeliness dimension proved to be the most

variable, presenting both fully satisfactory performances and results significantly below expectations, especially in the case of Vilhena, which obtained the lowest score in the entire set of analyses.

The third objective, aimed at identifying patterns, differences and possible explanatory factors of performance, allowed us to verify that institutional characteristics, technical capacities and operational conditions directly influence the quality of the information sent by the municipalities. Among the factors with the greatest explanatory potential are: the technical capacity of the accounting and finance teams; the level of integration between accounting and tax systems; adherence to official standards, manuals and procedures; and the degree of modernization of internal processes. In addition, an important limitation was verified: the absence of justifications for non-compliance with certain verifications and sub-dimensions, which restricted a deeper understanding of the causes of inferior performance in some municipalities.

In general, the results obtained reinforce that the quality of accounting and tax information is directly associated with the administrative capacity of municipal entities, including elements such as governance, process management, institutional structure and regulatory compliance. The findings show that, although some municipalities present satisfactory and relatively uniform performance between the dimensions, others show relevant weaknesses that deserve attention from local public management.

Finally, this research contributes to the field of public administration by offering a comparative analysis based on official and recent data, allowing us to understand how municipalities with greater population relevance in Rondônia position themselves in relation to the criteria of fiscal quality established nationally. It is hoped that the results presented here can support public managers, researchers and control bodies in the reflection and continuous improvement of the processes related to the production and disclosure of accounting and tax information, strengthening transparency, responsibility in management and society's confidence in public governance mechanisms.

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