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Raising Own Funds as a Source of Funding for Higher Education at the Center for Agricultural Sciences of UFPB

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ABSTRACT

Raising its own funds as a source of financing for higher education in Brazil represents an economic sustainability strategy in public federal institutions, to complement state funding. In this context, the general objective of this study is to analyze the participation of own resources in the budget of the Centro de Ciências Agrárias (CCA), comparing the total budget of the Universidade Federal da Paraíba (UFPB), in the period 2014-2019. The research is descriptive; in relation to the objectives, it is exploratory and explanatory; and as for the technical procedures adopted, it is characterized as being documentary and a case study. For the theoretical basis, the literature review was carried out considering aspects related to the financing of higher education, the public-private education, and the public budget for higher education. The results indicate that of the sources of funds that UFPB has, the largest of them comes from the federal budget, and its own resources represent only a financial contribution to its total budget. Consequently, they cannot be considered the main source of funding for the institution's teaching, research, and extension activities. The systematic reduction of public funds destined to the studied university represents risks for the maintenance of the complex of activities developed.

KEYWORDS

Fundraising. Financing of the higher education. Public and private in education.

Captação de Recursos Próprios como Fonte de Financiamento do Ensino Superior no Centro de Ciências Agrárias da UFPB

RESUMO

A captação de recursos próprios como fonte de financiamento do ensino superior, no Brasil, representa uma estratégia de sustentabilidade econômica nas instituições federais públicas, como forma de complementar o financiamento estatal. Nesse contexto, o objetivo geral deste estudo é analisar a participação dos recursos próprios no orçamento do Centro de Ciências Agrárias (CCA), cotejando o orçamento total da Universidade Federal da Paraíba (UFPB), no período 2014-2019. A pesquisa é do tipo descritiva; em relação aos objetivos é exploratória e explicativa; e quanto aos procedimentos técnicos adotados caracteriza-se como sendo documental e um estudo de caso. Para o embasamento teórico, a revisão bibliográfica foi realizada considerando aspectos relacionados ao financiamento do ensino superior, o público-privado em educação, e o orçamento público do ensino superior. Os resultados indicam que das fontes de recursos que a UFPB possui, a maior delas é proveniente do orçamento da União, e os recursos próprios representam apenas uma contribuição financeira ao seu orçamento total. Consequentemente, não podem ser consideradas como a principal fonte de financiamento para as atividades de: ensino, pesquisa e extensão da instituição. A redução sistemática dos recursos públicos destinados à universidade estudada representa riscos para manutenção do complexo de atividades desenvolvidas.

PALAVRAS-CHAVE

Captação de Recursos. Financiamento do Ensino Superior. Público e Privado em Educação.

Desarrollo y Pruebas de Validez Inicial de la Escala de Experiencias Asociadas a la Enseñanza Remota

RESUMEN

En la Pandemia de Covid-19, muchas instituciones de educación superior adoptaron clases remotas para mantener la distancia social y asegurar la continuidad de los estudios durante este período. Este artículo presenta el proceso de elaboración y las evidencias iniciales de validez de la Escala de Experiencias Asociadas a la Enseñanza Remota, que contó con tres etapas: 1) construcción de 20 ítems derivados de entrevistas y adaptación de una escala de dominio de habilidades para el uso de nuevas tecnologías. Tras la evaluación por parte de los jueces, la escala contó con 15 ítems distribuidos en dos dimensiones (autodisciplina y dominio tecnológico); 2) aplicación de la escala a 971 estudiantes universitarios, de 17 instituciones públicas y privadas, matriculados en cursos presenciales que adoptaron clases a distancia durante la pandemia. Los análisis factoriales exploratorios y confirmatorios indicaron una estructura bidimensional con 10 ítems y buenos indicadores psicométricos y de ajuste; 3) prueba de relación de la medida con los constructos de actitudes hacia la educación a distancia y el desarrollo profesional; y comparación entre grupos de estudiantes con o sin experiencia previa en educación a distancia. Se confirmó tal relación positiva con ambas variables, además de identificarse mayores puntajes de adaptación a la enseñanza remota entre los estudiantes que ya tenían alguna experiencia con dicha modalidad. Los resultados permiten recomendar el uso de la escala desarrollada, con indicaciones de posibles aportes teóricos y prácticos a partir de la adopción de la medida.

PALABRAS CLAVE

Autodisciplina. Dominio tecnológico. Enseñanza remota. Educación superior. Escala.

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- **Authors' contributions:** Conceptualization, Methodology, Resources, Supervision, Validation, Writing – reviewing and editing: Cordeiro, M. G.; Araújo, R. S.; Data Curation, Formal Analysis, Investigation, Project Management, Visualization, writing – original draft: Cordeiro, M. G.

Introduction

The recent economic crisis brought to the Federal Institutions of Higher Education (IFES) the ghost of the contingency of budget resources, even more after the approval of the Constitutional Amendment No. 95 (EC 95), December 2016, known as “spending cap”. The measure imposed a succession and progression of constraints on the budget of the federal administration, which put at risk, initially, discretionary spending, evolving, then, to the shrinking of mandatory spending. With the cuts in Federal Government spending on Higher Education Institutions, investments became increasingly limited (GIOLO, 2020).

The central objective of this work is to strengthen the studies related to the financing of the IFES in Brazil, contemplating, in an associated and complementary way, the production of knowledge in the area and the instrumentalization of the mobilization of collective struggles in defense of the public, free and socially referenced university. For this purpose, analyses of the participation of own resources in the budget of the Center for Agricultural Sciences (CCA) - Campus II of the Federal University of Paraíba (UFPB), located in the city of Areia/PB, compared to the total budget of the UFPB, in the period 2014-2019, were developed, observing, in particular, the costing and investment resources, comparing the impact of these resources in the costing and investment expenses of the CCA.

It was based on the results of a work developed at the master's level, in the Graduate Program in Public Policy, Management and Evaluation of Higher Education (PPGAES) at UFPB, being a qualitative research. For Gil (2008, p. 177), “in qualitative research an important role is given to interpretation”, because although qualitative analysis can be simplified by the use of software that performs several functions for content analysis, the human element remains fundamental.

The research was characterized in terms of its nature as analytic-descriptive; in relation to its objectives, the research is exploratory and explanatory; and the technical procedures adopted are characterized as documentary and case study. For the theoretical foundation, the bibliographical review was carried out considering key terms related to the field of higher education, such as: higher education financing, public policies, public-private dichotomy, composition of the Union budget, and contingency of Union resources.

The internal budget for UFPB’s financial year goes through the approval of the University Council (CONSUNI), in which the revenue is estimated and the expenses are fixed in equal amounts. The financial releases come from resources of the National Treasury and own revenues, which occur through collection from services provided by the institution, according to current legislation. The credits from own revenues originate from property, agricultural, and service revenues. Own revenues are understood as the financial resources collected by the rendering of services or the performance of activities by the universities.

The credits from the CCA Management Unit’s own revenues, on the other hand, come from the enrollments in competitions for professors, through the departments and graduate

programs; enrollment fees for the selection processes of graduate programs; rentals and administrative services; animal auction of the Department of Animal Science; revenues from animal production and derivatives and plant production of the departments. These credits are collected through the GRU (Federal Tax Payment Form), directly in the SIAFI (Integrated System of Financial Administration).

The Pro-Rector of Administration (PRA) manages these own resources, certifies and deducts 1% (one percent) of the gross amount, in accordance with art. 6 of Legislative Decree no. 4.524 of December 17, 2002 and art. 8 of Law no. 9.715 of November 25, 1998, and makes a monthly report with the data collected through SIAFI and sends it to the CCA for accountability.

The definition of the estimate of the own revenues raised by the institution is made by the universities in the financial year prior to its application, whose values are set each year by the MEC in the Annual Budget Law (LOA). This forecast is considered primary expenditure and is therefore regulated by the expenditure ceiling. According to Schröder (2019), any increase in this estimate, provided for in the budget law of the following year, must be compensated by reducing the resources from public funding, which are precisely those that serve the full maintenance of the universities.

In this sense, by revealing the amount of CCA's own resources in relation to the general budget of the UFPB, it seeks to strengthen the research related to the financing of higher education, as a tool for political mobilization in defense of federal public institutions, in the face of the current scenario of crisis and disinvestment in education.

Financing Federal Universities Under the Crosshairs of Fiscal Austerity

Public financing of education is essential to guarantee and implement quality public education policies. According to Chauí (2003, p. 11), in order to offer a new perspective to the public university, “we must begin by demanding that the state not view education through the prism of public spending, but rather as a social and political investment”. For this to happen, education must be considered a right and not a privilege or a service.

The Federal Constitution of 1988 (FC) defines social rights: the right to education as a right of all Brazilians and a duty of the State and the family, aimed at the full development of the person, his preparation for the exercise of citizenship and his qualification for work and for the improvement of his social condition. The Union has the exclusive competence to legislate the guidelines and bases of national education and to prioritize the means of access to education (BRASIL, 1998).

The elaboration of public policies, as well as their implementation and maintenance, is the responsibility of the State. According to Chaves (2015, p. 433), “the analysis of the public financing of social policies in the country is of great importance for understanding the model adopted by successive neoliberal governments”. These models stimulate the competitiveness

of institutions, which are directed towards the market.

The public budget plays a key role in the maintenance and operation of federal universities in Brazil. However, it has been undermined by the approval of Constitutional Amendment No. 95/2016, which establishes spending limits for primary expenses. These institutions have faced budget cuts, blockages and/or contingencies. Thus, fiscal austerity, as a political decision of the country's governing bloc, has affected the public funding of federal universities, jeopardizing the maintenance of a complex list of activities developed by these social institutions.

The state budget, which comes from the federal government's tax collection, is the main source of funding for these institutions. According to Schröder (2019, p. 26), “the state budget guarantees the public, free, inclusive, and quality character of the federal universities and is decisive in enabling them to properly plan their actions and best management practices”.

The strategy of neoliberal governments has been to abandon public higher education institutions to the point of exhaustion, so that, in the search for quality and efficiency, they accept solutions that de-characterize their functions of democratic production and dissemination of knowledge and culture. In this way, educational institutions such as universities have become the target of political and social reforms of the neoliberal project (PIRES; REIS, 1999).

As in many central and peripheral countries, Brazilian higher education policy is characterized by the constant reduction of state funding, the diversification of funding sources, the exhaustion of its expansion and the establishment of teaching universities to the detriment of research universities (SGUISSARDI, 2005).

According to the Law of Directives and Bases of National Education, Law 9.394/96, the State is responsible for free and quality higher education in universities and specialized institutes, and for the management of the material and financial resources necessary for the programming of research and extension activities. According to art. 55, “it will be up to the Union to ensure, annually, in its general budget, resources coming from the maintenance and development of the institutions of higher education maintained by it” (BRASIL, 1996, online).

For Schröder (2019, p. 29), own resources play an eminently complementary role in the financing of federal universities. However, the most important thing is to ensure through public funding “the mechanisms of financial sustainability of public universities, articulating public policies for the perpetuity of the national education system and deepening the contribution of institutions to the development of the country”.

Faced with the restrictions imposed by the financial crisis and the new fiscal regime, which limits the primary expenditure (mandatory or discretionary) of the Executive Branch

for a period of 20 years starting in 2017, IFES is driven to find new additional sources of funding.

An important planning tool for any public or private entity is the public budget. Because it represents, in a given period, the expected flow of income and application of resources (BRASIL, 2017). It is a government tool used in public policies, based on the total amount collected through taxes, indicating in the planning for the period of one year, how much and where to spend federal public funds.

Regarding the budget, the principles of public administration are established in art. 37 of the CF/1988, among which is the legality, and also established in its art. 165, through the multi-year plan (PPA), the budget guidelines and the annual budgets, a requirement of legal procedures of the budget laws.

The PPA bill must be sent by the Executive Branch to the National Congress by August 31st of the first year of each government, in order to become effective the following year. The federal government, on the basis of the approved PPA, annually sends to Congress the draft of the Budgetary Guidelines Law (LDO), which establishes the priorities that will guide the federal budget, i.e., the Federal Budget Law (LOA) (CÂMARA DOS DEPUTADOS, n.d.).

The PPA was established by Law No. 13.249/2016 for a period of four years. In accordance with the provisions of § 1 of art. 165 of the CF/1988. In art. 2 of this law, the PPA is defined as a government planning instrument in which "the guidelines, objectives and goals of the federal public administration for capital expenditures and others arising therefrom, as well as those related to programs of continuous duration, are defined to allow the implementation and management of public policies" (BRASIL, 2016, online).

All budgetary laws: PPA, Budget Guidelines Law (LDO), and Annual Budget Law (LOA), are drafted by the president of the republic. After being approved by the National Congress, the budget project is returned to the Executive Branch for approval by the president of the republic and becomes a law. The execution phase begins, which is the release of funds (CÂMARA DOS DEPUTADOS, n.d.).

The objectives and priorities of the federal public administration are included in the LOA. They also include the investments to be made in the next fiscal year and the guidelines for the preparation of the annual budget law, which will provide for changes in tax legislation and establish a policy for the application of official financial development agencies (BRASIL, 1988).

In compliance with the rules of budget execution and financial planning of the Union established for the year, after the publication of the LOA, the budget information provided by the Federal Budget Secretariat is entered into the SIAFI, through the automatic generation of the Appropriation Note (ND), thus creating the budget credit. Next, we have the beginning of

the budget execution itself. The budget execution is the use of the credits assigned in the Annual Budget Law (LOA) (BRASIL, 2020).

Public revenues express the inflow of financial resources into public coffers, the availability of cash in a definitive way to ensure the coverage of public expenditures in the implementation of public policies. An example of budgetary revenue is that which comes from the collection of taxes. Law No. 4,320/1964, establishes the general rules of financial law for the preparation and control of the budgets and balance sheets of the Union, the States, the Municipalities and the Federal District.

According to art. 11, § 1 and 2 of the aforementioned law, revenues are divided into two economic categories: current revenues and capital revenues. Current revenues are collected within the fiscal year, thus increasing the availability of funds. It is an instrument to finance the objectives defined in the programs and actions related to public policies and is intended to cover current expenses. Capital revenues, on the other hand, are "those resulting from the realization of financial resources from the constitution of debts; from the conversion, in kind, of goods and rights; from resources received from other public or private entities", destined to cover capital expenditures (BRASIL, 1964).

Public Expenditures are the budgetary expenditures established by the Budget Law, which depend on the legislative authorization of expenditures in the fiscal year, for the maintenance and operation of public services provided to the society. Budget expenditures are divided into two economic categories: current expenditures and capital expenditures. In the category of current expenditures, all expenditures that do not directly contribute to the creation or acquisition of a capital good are classified. On the other hand, capital expenses contribute directly to the formation or acquisition of a capital good (BRASIL, 2018).

Budget planning is a relevant component in the process of defining the future of universities, as it allows for the review of the disposition of resources for each execution. When it comes to financing higher education, the federal government is the main financier of maintenance and investment. The execution of the budget is therefore the execution of the public expenditure provided for in it, following the three stages of execution of expenditure provided for by Law 4320/64: commitment, accounting and payment.

Mandatory expenses are those established by law and reflect the financial commitments of the Federal Government, i.e. those that cannot be suspended (salaries, retirement, pensions, etc.). And the discretionary expenses, or those that are not legally obligatory (investments and costs in general), are the expenses that may be subject to contingency of the Union's resources, negatively affecting the execution of the various public policies.

Contingency is the blocking of the execution of part of the discretionary (non-mandatory) expenditure program foreseen in the Budget Law (LOA) due to insufficient revenues or an increase in mandatory expenditure. Its purpose is to ensure compliance with

the primary outcome target established in the Budgetary Guidelines Law (LDO) (SENADO FEDERAL, 2021).

According to Menezes and Pederiva (2015, p. 178), one of the methods used by the executive branch for the exercise of "budgetary discretion is the contingency, which aims to allow the achievement of the fiscal objectives of the fiscal year in case of revenue frustration". Thus, for the federal government, unless there is a caveat in the LDO of the year, all discretionary expenditures provided for in the budget are subject to the contingency because they are not related to constitutional or legal obligations of the Union, except for the public debt, the largest spillover of the country's public funds, which favors rentier capital (BRASIL, 2018).

For Bastos (2015), although neoliberals propose to reduce public spending as a way to solve the fiscal crisis, supposedly peculiar to the economic contradictions of democracy, the main responsibility for the fiscal crisis since 1980 is the neoliberal program itself. The result of neoliberal policies is the reduction of tax rates and the vulnerability of the state, since they reduce economic growth by eliminating taxes. By creating this deregulation, it generates a financial crisis, forcing the state to have an expenditure to save companies and banks from themselves and to avoid a generalized crisis, as follows:

The same bailed-out capitalists question the size of the resulting public debt and demand cuts in social spending and public investment, under penalty of no longer refinancing the public debt. Cutting taxes does not bring the expected growth, but cutting public spending further reduces growth and redistributes tax revenue to public debt holders. (BASTOS, 2015, p. 32)

In view of this discussion about cuts in social spending and public investments, that the budget execution of UFPB is analyzed, regarding the period 2014- 2019.

UFPB's Budget Execution

The UFPB is a federal public institution of higher education and is part of the general budget of the Union, and its unit is linked to the Ministry of Education (MEC). Its budget is constitutionally linked to the Union's revenues earmarked for education, as is the case with the other federal higher education institutions.

The UFPB's budget execution depends on the release of budget credits by the MEC. The budgetary and financial management is presented in the UFPB's management reports for the analyzed period (2014-2019), as well as in the analysis of its total budget and the allocation of cost and capital expenditures and own revenues. Table 1 shows the total budget of the UFPB, executed in the period 2014-2019, which was almost entirely allocated to current expenses (personnel and social expenses and other current expenses), corresponding on average to 97.20%, and only 2.80% was allocated to capital expenses.

Table 1. UFPB's total executed budget/by economic category in the period 2014-2019 (R\$)

YEAR	COSTING [A]	% [A]/[C]	EQUITY [B]	% [B]/[C]	TOTAL BUDGET [C]	% [C]/[E]
2014	1.178.164.290	94,22%	72.334.023	5,78%	1.250.498.313	100%
2015	1.303.351.481	94,62%	74.147.621	5,38%	1.377.499.102	100%
2016	1.401.551.433	97,57%	34.922.700	2,43%	1.436.474.133	100%
2017	1.549.799.961	97,80%	34.877.895	2,20%	1.584.677.856	100%
2018	1.673.176.124	99,35%	10.953.736	0,65%	1.684.129.860	100%
2019	2.061.970.832	99,66%	7.088.652	0,34%	2.069.059.484	100%
2014-2019	75,02%		-90,20%		65,46%	
Average % 2014-2019		97,20%		2,80%		100%
		2018-2019	-35,29%			

Source: Adapted from UFPB Management Reports, 2014-2019.

When analyzing the total budget of the UFPB in the period 2014-2019, it can be seen that there has been an increase of 65.46% in 2019 compared to the total budget of 2014. However, since the year 2016, there has been a significant reduction in the budget allocation for capital investments, resulting in an accumulated loss of -90.20% for the period analyzed. It is also worth highlighting the year 2019, due to the fact in the reduction of 35% of these capital resources in relation to the year 2018, affecting the fulfillment of institutional planning in 2019.

The total budget of the UFPB in 2019 was R\$ 2,069,059,484.00 (two billion, sixty-nine million, fifty-nine thousand, four hundred and eighty-four reais), which was almost entirely allocated to costing expenses, of which 99.66% was allocated to personnel and social expenses and 0.34% to other current expenses. The personnel expenses are classified as mandatory, and there is a progressive annual increase due to functional progressions. It is worth noting that this amount includes an amount of R\$ 368,130,241.00 related to judicial precincts, which are not managed by the UFPB, but are included in the cost account. (BRASIL, 2019).

In Table 2, from the total budget of the UFPB, excluding the costs related to the payroll of personnel and benefits, the evolution of the discretionary budget in terms of costing and capital expenditures is shown.

Table 2. UFPB's Total Budget/by Mandatory and Discretionary Expenditures in the period 2014-2019 (R\$)

YEAR	PERSONNEL AND CHARGES [A]	% [A]/[C]	DISCRETIONARY BUDGET ODC AND CAPITAL EXPENDITURES [B]	% [B]/[C]	TOTAL BUDGET [C]
2014	1.069.449.562	85,52%	181.048.751	14,48%	1.250.498.313
2015	1.169.366.924	84,89%	208.132.178	15,11%	1.377.499.102
2016	1.266.716.844	88,18%	169.757.289	11,82%	1.436.474.133

2017	1.413.706.722	89,21%	170.971.134	10,79%	1.584.677.856
2018	1.534.585.967	91,12%	149.543.893	8,88%	1.684.129.860
2019	1.844.735.856	89,16%	224.323.628	10,84%	2.069.059.484
2014-2019	72,49%		23,90%		65,46%
Average %: 2014-2019		88,01%		11,99%	

Source: Adapted from UFPB Management Reports, 2014-2019.

It is observed that from 2014 to 2019 there was an increase of 65.46% in the total budget of the UFPB. However, when comparing the distribution of the budget in this period, it can be seen that the increase in the budget for expenses with personnel and fees was 72.49% and in relation to discretionary expenses was only 23.90%. On average, in the analyzed period, 88.01% is allocated to mandatory expenses (personnel and fees) and only 11.99% is allocated to discretionary and capital expenses.

In 2018, there was a reduction in the discretionary budget of 12.53% with respect to 2017 and of 17.40% with respect to 2014. In 2019, of the R\$ 224,323,628.00 allocated to the discretionary budget, only 3.16% - corresponding to the R\$ 7,088,652.00 shown in the previous table - was allocated to capital expenses, and R\$ 217,234,976.00 refers to other current expenses (BRASIL, 2019).

Analysis of UFPB's Own Resources

The UFPB's own resources data, in the period 2014 to 2019, are derived from current revenues, composed of: property revenues, rents, agricultural revenues (related to the areas of vegetable and animal production developed in the interior campuses) and service revenues (resulting from administrative and commercial services, selection processes and enrollment in public competitions). They also include other current revenues, fines related to contracts and rents of the institution and compensation generated by damages caused to the public patrimony; and intra-budgetary current revenues, which refer to rents and leases and general administrative and commercial services.

Table 3 presents the UFPB's discretionary budget, which is intended to cover costs (maintenance expenses) and investments in the institution's infrastructure. It also represents the percentage of own resources collected in the period from 2014 to 2019. In this table, we have excluded from the total budget of the UFPB the expenses with mandatory expenses (payment of salaries of active and retired servers), which the government cannot reduce or block.

Table 3. UFPB's discretionary budget and own resources in the period 2014-2019 (R\$)

YEAR	DISCRETIONARY BUDGET - UFPB				
	OTHER CURRENT EXPENSES AND CAPITAL	% [A]/[C]	UFPB OWN RESOURCES [B]	% [B]/[C]	TOTAL [C]

	EXPENDITURES: RESOURCES OF THE UNION[A]				
2014	181.048.751	98,32%	3.084.310	1,68%	184.133.061
2015	208.132.178	98,95%	2.215.634	1,05%	210.347.812
2016	169.757.289	96,67%	5.853.992	3,33%	175.611.281
2017	170.971.134	98,23%	3.076.249	1,77%	174.047.383
2018	149.543.893	97,96%	3.111.102	2,04%	152.654.995
2019	224.323.628	96,71%	7.636.558	3,29%	231.960.186
2014-2019	23,90%		147,59%		25,97%
Average %: 2014-2019		97,81%		2,19%	

Source: Adapted from UFPB Management Reports, 2014-2019.

In relation to 2014, the UFPB Management Report informs us that during the year there were limitations in the full commitment of the budget allocation, with emphasis on own resources, which did not have the realization of the collection, in the amounts provided for in the financial budget, and it was not possible to conduct the decentralizations for technical and legal reasons. Of the amounts committed by the UFPB, in the period 2014-2019, an average of 97.81% came from Union resources and the remaining 2.19% from own resources.

Notwithstanding the strong contingency of the resources supported in 2015, the impact of the cuts on the activities related to research programs was mitigated by the central administration, such as the supplementation of the Graduate Support Program (PROAP), with own resources, complementing the requirements of each graduate program, even with a lower percentage of raising own resources that year, 1.05% of the discretionary budget of the UFPB.

In 2016, the own resources raised by the UFPB represented an effort to reduce the subordination to the federal budget. The revenue from services exceeded the expectation of collection, a fact that occurred due to the great competition obtained in the public competition held by the UFPB in 2016, a fact that generated an increase in the percentage of own resources on the discretionary budget of the UFPB, from 1.05% in 2015 to 3.33% in 2016.

In 2017, there was an increase related to agricultural revenues, which generated an increase in the average percentage of own resources, which was 1.05% of the discretionary budget in 2015, to 1.77% in 2017, exceeding the initial expectation.

In 2018, there was a slight increase in the collection of own resources, going from 1.77% of the UFPB's discretionary budget in 2017 to 2.04% in 2018. This year, a portion of the funding for scientific initiation scholarships and academic programs was funded by UFPB's own resources.

The collection of the UFPB's own resources in 2019 was R\$7,636,558.20, much higher than in 2018, representing an increase of 145.46% when compared to 2018. This

increase was due to the amount collected through public tenders.

In the last 6 (six) years, the discretionary budget of the UFPB, is composed on average of 97.81% of the Union budget. And although in the period 2014-2019, the increase in the collection of own resources has averaged 147.59%, this percentage represents only 2.19% of the discretionary budget of the UFPB, serving only as a contribution to discretionary expenses, in the period 2014-2019, as observed in Table 4.

Table 4. Total UFPB Budget/by Mandatory and Discretionary Expenditures and Own Resources in the period 2014-2019 (R\$)

YEAR	OTHER CURRENT EXPENSES AND CAPITAL EXPENDITURES OBLIGATORY EXPENSES: RESOURCES OF THE UNION[A]	% [A]/[C]	DISCRETIONARY BUDGET ODC AND CAPITAL EXPENDITURES [B]	% [B]/[C]	TOTAL BUDGET [C]	UFPB OWN RESOURCES [D]	% [D]/[C]
2014	1.069.449.562	85,52%	181.048.751	14,48%	1.250.498.313	3.084.310	0,25%
2015	1.169.366.924	84,89%	208.132.178	15,11%	1.377.499.102	2.215.634	0,16%
2016	1.266.716.844	88,18%	169.757.289	11,82%	1.436.474.133	5.853.992	0,41%
2017	1.413.706.722	89,21%	170.971.134	10,79%	1.584.677.856	3.076.249	0,19%
2018	1.534.585.967	91,12%	149.543.893	8,88%	1.684.129.860	3.111.102	0,18%
2019	1.844.735.856	89,16%	224.323.628	10,84%	2.069.059.484	7.636.558	0,37%
2014-2019	72,49%		23,90%		65,46%	147,59%	
Average % 2016-2019		88,01%		11,99%			0,26%

Source: Adapted from UFPB Management Reports, 2014-2019.

This Table 4 makes a comparison between the resources received by the government and the own resources raised at UFPB and shows that UFPB's own resources are tiny when compared to the resources received from the Union (Personnel, Other Current Expenses and Investments). In the period from 2014 to 2019, own resources, on average, were equivalent to 0.26 of the UFPB budget (Union resources).

Analysis of the CCA's Own Resources

The Center for Agricultural Sciences (CCA) does not have a culture of raising its own resources through public-private partnerships. The credits of own resources collected in the CCA come from: enrollments in public competitions for professors, through the departments and graduate programs; enrollment fees for the selective processes of graduate programs; rents and administrative services; animal auction of the Department of Animal Science; animal production and derivatives, and plant production of the departments.

The analysis of the data on the CCA's own resources was organized in Table 5, distributed between the CCA's discretionary budget, the own resources collected by the center, and the percentage of these own resources to the discretionary budget.

Table 5. CCA discretionary budget and own resources in the period 2014-2019 (R\$)

YEAR	DISCRETIONARY BUDGET - CCA				
	OTHER CURRENT EXPENDITURE AND CAPITAL EXPENDITURE CCA: RESOURCES OF THE UNION [A]	% [A]/[C]	CCA OWN RESOURCES [B]	% [B]/[C]	TOTAL [C]
2014	4.089.131	97,92%	86.764	2,08%	4.175.895
2015	3.802.621	99,46%	20.561	0,54%	3.823.182
2016	3.200.316	97,09%	96.003	2,91%	3.296.319
2017	3.385.119	96,45%	124.452	3,55%	3.509.571
2018	2.267.481	94,79%	124.676	5,21%	2.392.157
2019	1.818.439	97,47%	47.120	2,53%	1.865.559
2014-2019	-55,53%		-45,69%		-55,33%
Average %: 2014-2019		97,20%		2,80%	

Source: Own preparation. Data from CCA Accounting Department Credit Notes.

The percentage of own resources in the period analyzed, from 2014 to 2019, averaged 2.80% of the CCA's discretionary budget. A variation in this percentage can be noticed when comparing the years under study. In 2015, there was a reduction to 0.54% of the discretionary budget, and in 2018, there was the highest increase in the percentage of own resources over the discretionary budget, of 5.21%. This variation occurred due to the following factors:

- a) In the year 2014, from the percentage of 2.08% of the discretionary budget of the CCA, 77.82% came from own resources collected through the Cattle Farm auction, and the remaining 22.18%, was from rents, educational services, administrative services, registrations, revenues from animal production and derivatives and plant production;
- b) In 2015, the percentage of 0.54% of CCA's discretionary budget was related to own resources from the Postgraduate Soil Science program, the Beef and Livestock Sector, rents and administrative services, and enrollments in a public competition of the Department of Plant Science;
- c) In 2016, there was a considerable increase in the percentage of own resources, which in 2015 was 0.54%, increasing to 2.91% in 2016. This increase occurred due to a new auction of cattle in the Animal Science Department, which was responsible for 61.47% of the own resources collected that year. The remainder, 38.53%, was identified in the credit notes for the acquisition of consumables and permanent material from own resources collected;
- d) In 2017, the percentage was maintained with a small increase of 3.55% of the discretionary budget of the CCA, and of these, 17.94% of own resources were from registrations, rents, administrative services, sale of milk, and registration for the

competition of professor of the department of soils and rural engineering. And 82.06% of the collection was identified in the credit notes, as application in the acquisition of consumption material and per diems, coming from own resources;

- e) In the year 2018, there was an increase in the percentage to 5.21%. This increase in the collection of own revenues came from the cattle auction, which represented 66.98% of own resources collected in the year, and the remaining 33.02% refers to the registration fee: in graduate program; in the selection process for Graduate Studies in Soil Sciences; in the public competition of tests and titles for professor in the higher education career; in rents and administrative services; and in the acquisition of consumption material through credit from own resources;
- f) In 2019, there was a reduction in the percentage of own resources collected to 2.53% of CCA's discretionary budget due to the fact that there was no cattle auction that year. These own resources collected refer to: application fee for the selection process 01/2019 for the Postgraduate Program in Animal Science; application fee for the selection process 01/2019 of the Integrated Doctorate Program in Animal Science; application for the open competition of tests and titles for full professor of the Department of Animal Science; rents and administrative services. In addition, part of the collection of own resources was identified in credit notes for the purchase of consumables.

When analyzing CCA's discretionary budget, in Table 5, it can be seen that in the period from 2014 to 2019, on average, 97.20% of this budget comes from Union resources, and the rest, on average 2.80%, comes from own resources collected on campus. It can also be noticed that the discretionary budget of the CCA, which was R\$ 4,089,131.39 in 2014, has been gradually reduced year by year, reaching R\$ 1,818,438.52 in 2019, that is, a reduction of 55.53% of the resources received from the Union in relation to 2014.

Table 6 shows the analysis of the discretionary budget by type of expenditure (current and capital), in the period of analysis from 2014 to 2019. The group of the nature of expenditure formed by current expenditure is represented by expenditure with: per diems for civilian personnel; financial aid to students and researchers; consumables; tickets and locomotion expenses; indemnities and refunds; and other third-party services - legal entity. The group of expenditures formed by capital expenditures is represented by expenditures on equipment and permanent material.

Table 6. Discretionary CCA's budget by nature of expenditure - Union resources, in the period 2014-2019 (R\$)

YEAR	DISCRETIONARY BUDGET OF THE CCA (RESOURCES OF THE UNION)				
	CURRENT EXPENSES [A]	% [A]/[C]	EQUITY EXPENDITURE [B]	% [B]/[C]	TOTAL [C]
2014	3.247.971	79,43%	841.161	20,57%	4.089.131
2015	2.537.077	66,72%	1.265.544	33,28%	3.802.621
2016	1.844.129	57,62%	1.356.188	42,38%	3.200.316

2017	2.632.038	77,75%	753.081	22,25%	3.385.119
2018	2.035.389	89,76%	232.092	10,24%	2.267.481
2019	1.463.101	80,46%	355.337	19,54%	1.818.439
2014-2019	-54,95%		-57,76%		-55,53%
Average %: 2014-2019		75,29%		24,71%	

Source: Elaborated by the author. Data from the Campus I Accounting Department spreadsheet.

It is shown that the reduction in the discretionary budget reflects directly in the reduction of current and capital expenses, in the period 2014 to 2019. In the period from 2014 to 2016, the gradual increase in capital expenditures reflected in the decrease of current expenses. It can also be seen, that in 2017, current expenses had a small increase, and were being reduced in the following years.

Capital expenditures had a gradual increase in the period from 2014 to 2016, however, from 2017 began a significant reduction in these expenses in equipment and permanent material, in 2018 reaching corresponding to 17.11% of the investments of the year 2016. In 2019, there was a small increase in investments compared to 2018, but much lower if compared to 2016. These analyses show that investments have been reduced by means of the decrease in the discretionary budget, and, consequently, in the expenses with maintenance of institutional activities.

Final Considerations

The public budget is the main financier of the IFES and plays a key role in the operation and maintenance of institutional activities. In this context, this research aimed to analyze the participation of own resources in the composition of the CCA's budget, comparing the total budget of the UFPB, in the period from 2014 to 2019, and if these resources would be sufficient for the maintenance of a significant part of the expenses of costing and investments of the Center.

After the analysis of the collection of own resources in the CCA, in the period 2014-2019, it was possible to realize that there is a centralization of these resources in Campus I, headquarters of the UFPB, which manages all the transfers to the other management units, including for campuses in the interior, making it difficult to collect data and budgetary control of own resources collected in the CCA, because it depends on sending spreadsheets to the main campus with the data of the amounts collected through GRU's, at the end of the month, in order to request the return of these resources through credit notes.

Through the analysis of the participation of own resources in the CCA's budget, in the period 2014-2019, it was possible to see that the percentage of own resources in the CCA is on average 2.80% of the discretionary budget of the CCA (intended for other current expenses and capital expenses). When comparing the analysis of own resources and the

discretionary budget of the UFPB, excluding personnel expenses, it was possible to verify that this percentage is even lower, with own resources corresponding to 2.19% of the discretionary budget of the UFPB.

When making a comparison at UFPB between the resources received from the Union and its own resources, the study shows that UFPB's own resources are tiny when compared to the resources received from the government for expenses with: Personnel, Other Current Expenses and Investments. In the period from 2014 to 2019, own resources, on average, were equivalent to 0.26 of the UFPB budget (Union resources).

Thus, it is obvious that the financing of public universities should be fully guaranteed by public resources. The search for private sources (alternatives) by the universities to finance their activities is a deceptive discourse whose goal is to disoblige the government to fully finance the universities, which represents an attack on the patrimonial and financial management autonomy of the universities, formally guaranteed in article 207 of the FC of 1988.

The results show that, among the sources of resources available to the UFPB, the largest comes from the federal budget. Its own resources represent only a financial contribution to its budget. Consequently, they cannot be considered as the main source of funding for the maintenance of teaching, research and extension activities. The systematic reduction of public funds allocated to the University under study poses a risk to the maintenance of the developed complex of activities.

Currently, the situation is one of dismantling of universities, through the reduction of public funds, these resources have suffered in recent years. The IFES are threatened by a tendency of mercantilization of higher education, resulting from the current educational policies that have been carried out by the federal government.

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