

THE USE OF INDICATORS FOR BUDGET MANAGEMENT EVALUATION: A CASE STUDY AT A FEDERAL UNIVERSITY LOCATED IN SOUTHEASTERN GOIÁS



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ABSTRACT

In a scenario of budget shortage, public managers of Brazilian federal universities rely on the use of indicators to evaluate the agency's budget management and also to contribute to the adoption of corrective actions. The objective of this article is to evaluate the budget management of the Federal University of Catalão in the 2022-2023 biennium, based on 12 indicators developed and validated by experts in the field of budgeting. The methodology was developed through a descriptive case study, using indicators adapted from the methodology of the six "E": economy, efficiency, efficacy, effectiveness, execution and excellence. Eight indicators with positive results and four with negative results were noted, and it was possible to observe the expansion of expenditures for the maintenance of essential services. Despite the applicability of the indicators having been validated, gaps were identified, among them the lack of evidence of other sources of funding, such as parliamentary amendments from the bench, commission, and decentralization of other bodies to support their functioning.

Keywords: Evaluation indicators, Budget management, Federal University.

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INTRODUCTION

The Constitution of the Federative Republic of Brazil of 1988 (CF/88) provides in paragraph 16 of article 37 that the bodies and entities of the public administration, individually or jointly, must carry out an evaluation of public policies and one of the aspects that must be considered is the information on the budget execution monitoring system (BRASIL, 2024).

Budget execution is intrinsically linked to budget management (or budget management). Its function is to maintain the standard of quality in the delivery of products and services by enabling the expenses arising from the final activities of the public entity (EVANGELISTA et al., 2020).

Brazilian public federal universities enjoy autonomy in their budget management, conferred by article 207 of the CF/88. Nevertheless, a challenge for the consolidation of this autonomy lies in the restrictive spending policies adopted in Brazil in recent decades.

Initiatives to control public spending have occurred over the years, with emphasis on the enactment of Complementary Law No. 101, better known as the Fiscal Responsibility Law (LRF), in 2000, which provides for the possibility of contingency of expenses, if there is frustration in the collection (BRASIL, 2000).

Another measure that deserves evidence is Constitutional Amendment No. 95 (EC 95), of 2016, which was defined as the New Fiscal Regime, establishing, in this sense, within the scope of the Federal Fiscal and Social Security Budgets, for the next twenty years, starting in 2018, that expenses could not be readjusted above the inflation of the previous year (BRASIL, 2016).

Also noteworthy is Complementary Law No. 200, enacted in 2023, which replaced the New Fiscal Regime with the Sustainable Fiscal Regime, stipulating that expenses can only grow by a maximum of 70% of the real variation in revenues, which cannot be less than 0.6% p.a. or more than 2.5% p.a. (BRASIL, 2023a).

Constitutional Amendment (EC) 95, nicknamed the "PEC of Expenditures", impacted the minimum allocated to public spending, including those related to Health and Education (NUNES et al., 2022). In this context, Brazilian federal public universities were impacted. In a survey carried out in 2022 by the Center for Studies on Society, University and Science, based at the Federal University of São Paulo (Unifesp), in partnership with the Serrapilheira Institute, it was presented that in the last 4 years, public resources for university funding and student assistance have reduced by 45% and those for investments by 50%,

considering inflation (CENTRO DE ESTUDOS SOCIEDADE, UNIVERSITY AND SCIENCE, 2022).

In the context of the expansion of restrictive spending policies by the State, universities do not seem to be prepared to deal with this scenario or to reconcile it with the increasing demands of society. In this sense, evaluating public policies, understanding them as the field of knowledge that puts the "government in action" and/or analyzes this action (SOUZA, 2007), through the evaluation of the budget management of a public entity, is challenging, especially for Higher Education Institutions (HEIs). The difficulty in evaluating the functional performance of the university consists in defining the university product, which ended up incorporating a multiplicity of purposes in addition to teaching, and establishing criteria for evaluating quality and effectiveness (SANTOS, 2013).

In this sense, the manual "Program Indicators: Methodological Guide", prepared in 2010 by the Ministry of Planning, Budget and Management, brings the concept of indicators:

From the point of view of public policies, indicators are instruments that allow the identification and measurement of aspects related to a certain concept, phenomenon, problem or result of an intervention in reality. The main purpose of an indicator is to translate, in a measurable way, a certain aspect of a given reality (social situation) or constructed (government action), in order to make its observation and evaluation operational. (BRASIL, 2010b, p. 21).

According to the Referential Guide for Performance Measurement and Manual for the Construction of Indicators (BRASIL, 2009, p. 13), "indicators are essential management instruments in the monitoring and evaluation activities of organizations, as well as their projects, programs and policies". And he adds:

In this way, the indicators serve to: measure results and manage performance; to support the critical analysis of the results obtained and the decision-making process; contribute to continuous improvement of processes; facilitate the planning and control of performance; and to enable the comparative analysis of the organization's performance and the performance of various organizations operating in similar areas or environments. (BRASIL, 2009, p. 13).

Evangelista et al. (2020) built a set of indicators to evaluate the budget management of public Higher Education Institutions (HEIs) and enable the decision-making of their leaders based on the adaptation and application of the 6"ES" methodology (economy, efficiency, effectiveness, effectiveness, execution, and excellence). These indicators proved to be reliable since their construction process went through the participation of experts and

the analysis of the way the indicator was measured showed that most of the proposed indicators are applicable, can be used for comparisons and become appropriate to monitor and evaluate the budget management of public HEIs (EVANGELISTA et al., 2020).

In this line of reasoning, the objective of this article was to evaluate the budget management of one of the 69 Brazilian public federal universities, that is, the Federal University of Catalão (UFCAT), using as a tool the indicators developed by Evangelista et al. (2020).

METHODOLOGY

The methodology of this analysis is a descriptive case study. In the case study, a phenomenon (the "case") is studied in its real context (YIN, 2010). Gil (2019) mentions that one of the purposes of the growing use of the case study as a research method is to preserve the unitary character of the object studied.

In this sense, the Brazilian public federal university chosen for the study was the Federal University of Catalão, created by Law No. 13,634, of March 20, 2018, from the dismemberment of the Federal University of Goiás. Located in the municipality of Catalão, in the southeast region of the State of Goiás, approximately 261 km from the capital, Goiânia. According to the last Management Report (2023), the university had 3.6 thousand undergraduate students distributed in 34 courses; 14 *stricto sensu* graduate programs; 113 administrative technicians in education; 302 teachers; 16 temporary teachers; 13 municipal employees assigned; and 164 outsourced workers.

The biennium analyzed corresponded to that of 2022-2023, motivated by the fact that the disclosure of information must be comparative to the previous period for all amounts in the current period (BRASIL, 2023b). In this case, the current period chosen was the last whose budget execution had already been completed by the time of data collection, that is, the year 2023. These are secondary data collected from a public dataset, available on the Transparency Portal, on the university's official website and also through a request for information via the Access to Information Law. The analysis of the collected data was performed using *the Microsoft Office Excel 365 software*.

The indicators were adapted and applied based on the 6E's methodology. In Chart 1, they are separated by which of the 6E's the indicator is related, where the first column indicates its numerical order, the second column is the name of the indicator and the third demonstrates its calculation formula:

Table 1 - Indicators for the evaluation of budget management

ECONOMY		
1	Budgetary Autonomy	$\frac{\text{Total dos Créditos Discricionários consignados na LOA}}{\text{Orçamento total da LOA (dotação atualizada)}}$
EFFICIENCY		
2	Operating expenses per student	$\frac{\text{Gastos com o funcionamento}}{\text{Nº de alunos equivalentes}}$
3	Representativeness of expenses committed to works	$\frac{\text{Valor total das despesas empenhadas com obras}}{\text{Total das despesas empenhadas com investimento na Ação de Funcionamento}}$
4	Representativeness of expenditure committed to contracts	$\frac{\text{Valor total do contratos}}{\text{Total das despesas empenhadas na Ação de Funcionamento}}$
EFFECTIVENESS		
5	Representativeness of service revenue	$\frac{\text{Valor da receita de serviços}}{\text{Receita total realizada}}$
6	Income from Real Estate Assets	$\frac{\text{Total da receita do patrimônio imobiliário}}{\text{Total da receita arrecadada}}$
7	Representativeness of own revenue	$\frac{\text{Receita arrecadada}}{\text{Receita estimada}}$
EFFECTIVENESS		
8	Budget balance	$\frac{\text{Despesas estimadas para o funcionamento}}{\text{dotação prevista na Ação de Funcionamento (próprios e tesouro)}}$
EXECUTION		
9	Execution of expenditure in ODC	$\frac{\text{Valor liquidado em Outras Despesas Correntes (ODC)}}{\text{Dotação atualizada em ODC (exceto benefícios e Emendas)}}$
10	Execution of expenditure in Investment	$\frac{\text{Despesas empenhadas em investimento}}{\text{Dotação atualizada em investimento}}$
11	Implementation of individual parliamentary amendments	$\frac{\text{Valor das emendas parlamentares empenhadas}}{\text{Total das emendas parlamentares aprovadas}}$
EXCELLENCE		
12	Authorization granted for commitment	$\frac{\text{Valor de limite recebido}}{\text{Valor empenhado}}$

Fonte: Adapted from Evangelista et al. (2020)

The Operational Audit Manual (TCU, 2020) provides that operational audits can examine one or more of the main performance dimensions, namely: economy, which refers to the ability of an organization to properly manage the financial resources made available to it (indicator 1); efficiency, which refers to the effort of the process of transforming inputs into products (indicators 2, 3 and 4); effectiveness, which consists of the ability to provide goods or services in accordance with what is established in the planning of actions (indicators 5, 6 and 7); and effectiveness, which refers to the achievement of the intended results, in the medium and long term (indicator 8).

The Referential Guide for Performance Measurement and Manual for the Construction of Indicators (BRASIL, 2009) brings two more dimensions of performance: execution, which refers to the realization of processes, projects and action plans as established (indicators 9, 10 and 11); and excellence, which consists of compliance with quality/reference criteria and standards for carrying out processes, activities and projects in the search for better execution and economy (indicator 12).

The indicators were analyzed according to their numerical order, with no intention of establishing a ranking of importance among them through a survey of possible interpretations about the results obtained with their calculation. Thus, the general objective of this article was to evaluate the budget management of the Federal University of Catalão (UFCAT) based on the indicators described above and the specific objectives were: (i) to validate the applicability of these indicators and (ii) to enable the use of these indicators in other federal universities from a case study.

RESULTS AND DISCUSSION

The allocation of budgetary resources to meet the costs and capital expenses (OCC) of the Federal Institutions of Higher Education (IFES) takes place through the OCC Matrix. This matrix uses several indicators calculated on an annual database extracted by the Secretariat of Higher Education (SESu), linked to the Ministry of Education. One of the main indicators foreseen is called Equivalent Student, which integrates four partial indicators referring to educational activities at the following levels: undergraduate, master's degree *stricto sensu*, doctorate and medical residency (BRASIL, 2006).

This methodology, consolidated by Decree No. 7,233/2010, through its article 4, according to which: "(...) in the preparation of the annual budget proposals of federal universities, the Ministry of Education must observe a distribution matrix, for the allocation of resources destined to expenses classified as Other Current and Capital Expenses" (BRASIL, 2010a).

According to Marcovitch (2018), it is through these budgetary resources allocated by the State, defined as inputs, that universities must deliver results and impacts (*outputs*) to society. According to the author, the good management of these resources is an "indisputable legal compliance", since it is public financing, and must be part of the accountability process.

In this sense, the Federal Court of Accounts (TCU), through decision No. 438/2002, determined that the IFES should include in their respective annual management reports nine management performance indicators prepared by the court, as a result of an operational audit carried out in six Brazilian public federal universities, distributed among the five regions and the federal district, with the objective of evaluating higher education. However, according to the report contained in the decision, the indicators received criticism from the representatives of the audited universities, because they were not able to reflect different realities. Furthermore, the leaders of the IFES stated that higher education cannot be conceived as a parameterized system and that the intention of comparing the IFES is devoid of useful purpose, attacking the principle of university autonomy, concentrating the evaluation only on dimensions of control and measurement (TCU, 2002).

Rodrigues Santos et al. (2017) developed a study to correlate budget efficiency, defined as the budget executed over the planned, with the TCU's performance indicators based on data extracted in 2013. According to the researchers, the behavior of the indicators developed by the TCU enables a redefinition and strategic reorientation of the IFES as the deficiencies become known.

The indicators developed by Evangelista et al. (2020) and used in this article, unlike those developed by the TCU, focus on the budget management of the IFES, not overlapping with those of the court, but complementing them in the objective of evaluating these institutions and in the decision-making process of their leaders. Decision No. 438/2002 itself provides for the possibility of adding other indicators to the management reports of federal universities, according to the criteria and needs of each institution.

After calculating and analyzing the indicators (Chart 2), it was found that the Federal University of Catalão presented, in the 2022-2023 biennium, 10 of them with a positive variation (budget autonomy, operating expenses per student, representativeness of construction expenses, representativeness of expenses committed to contracts, revenue from real estate, representativeness of own revenue, budget balance, execution of ODC expenditure, execution of expenditure on investment and authorization granted for commitment), one with a negative variation (representativeness of service revenue) and one where it was not possible to calculate the variation (execution of individual parliamentary amendments).

Table 2 - Results of the budget management indicators of the Federal University of Catalão

N	Indicator	2022	2023	D
1	Budgetary Autonomy	14,59%	14,91%	0,32%
2	Operating expenses per student (R\$)	1.238,00	2.344,02	1.106,02
3	Representativeness of expenses committed to works	42,60%	53,17%	10,57%
4	Representativeness of expenditure committed to contracts	61,04%	73,77%	12,73%
5	Representativeness of service revenue	22,94%	10,34%	-12,60%
6	Income from Real Estate Assets	71,02%	85,02%	14,00%
7	Representativeness of own revenue	38,53%	106,84%	68,31%
8	Budget balance	119,78%	165,14%	45,36%
9	Execution of expenditure in ODC	79,58%	97,72%	18,14%
10	Execution of expenditure in Investment	97,87%	99,32%	1,45%
11	Implementation of individual parliamentary amendments	-	100%	-
12	Authorization granted for commitment	97,42%	99,68%	2,26%

Source: Prepared by the authors (2024).

If the indicator returned a positive numerical variation from one financial year to another, it does not mean that there was a gain in its performance, as can be observed during the discussion. In addition, its result can have more than one interpretation depending on the perspective of the user of the information, and it is possible to analyze the indicator individually or together.

Indicator 1, of budgetary autonomy, is related to the "E" of economy. Based on the ratio between discretionary credits and total budget, this indicator allows us to measure how autonomous budget management is from the point of view of decision-making. This means that the higher the percentage, the more autonomy the university has to decide where its resources will be allocated. It is observed that from 2022 to 2023 there was a positive change ($\Delta = 0.32\%$), although not very expressive. To calculate the indicator, the updated allocation was considered, that is, the initial allocation and the credits withdrawn or added to the Annual Budget Law (LOA) through budget "cuts" or supplementary credits, respectively.

Indicators 2, 3 and 4 are related to the "E" of efficiency. For the calculation of indicator 2 (operating expenses per student), all expenses settled, i.e., actually incurred, in the operating budget action consigned to the Agency's LOA, were considered in the variable "operating expenses". The positive variation of the indicator ($\Delta = 1,106.02$) was motivated by an increase in expenses concomitant with a decrease in the number of equivalent students from one year to the next. At first, it is understood that there was a loss of efficiency as the university increased its spending per student, however, a deeper

analysis is needed. On the one hand, it can be inferred that there was an increase in the allocation of resources for the operation of the institution, which is a positive factor, since it is directly linked to the efforts to maintain the structure that provides the execution of teaching, research and extension activities. On the other hand, the fact that the number of equivalent students declined would not justify such an increase in the volume of expenses.

Another factor to be considered was the existence of decentralized credits to the university coming from other bodies in the budgetary action called "support for the operation of IFES", which indicates that part of the expenses with the operation was settled with external resources. In 2022, the volume of these loans was much higher than in 2023, which would also help explain the significant variation in this indicator.

The other efficiency indicators (3 and 4), representativeness of expenditures committed to works and representativeness of expenditures committed to contracts, also recorded a positive change from 2022 to 2023 ($\Delta = 10.57\%$, $\Delta = 12.73\%$, respectively), which corroborates the indication that there was an expansion of expenses at the university funded with the university's discretionary budget.

Indicators 5, 6 and 7 were adapted from the "E" of efficacy. While the first, representativeness of revenue from services, presented a negative change ($\Delta = -12.60\%$), the others, revenue from real estate and representativeness of own revenue, presented, respectively, a positive change ($\Delta = 14\%$; $\Delta = 68.31\%$). It is possible to conclude that the university improved the effectiveness of its budget management as it raised more resources through the exploitation of its real estate assets (leases and rents), which was reflected in the total collection. However, the same did not occur with service revenue, which indicates that there is room to improve the means of prospecting resources through the provision of services to society.

Indicator 8, budget balance, deals with the "E" for effectiveness. The variable "estimated operating expenses" considered all those related to the functioning of the university, such as water, electricity, labor rental, maintenance, in addition to the acquisition of materials and provision of services demanded by the academic units and pro-rectories from the distribution of resources made to them by the management of the agency. In the variable "allocation provided for in the operating action (treasury and own source)", the amount of budget appropriations, classified as other current expenses, consigned to the agency's LOA in the operating budget action, covering both the collection of own revenues and resources whose source is the National Treasury, was considered. It is important to

highlight that, as it is a planning indicator, possible credits withdrawn or added to the LOA through budget "cuts" or supplementary credits, respectively, were not included, as there is no way to predict these events due to the fact that they depend on frustration or excess revenue collection by the Federal Government.

The indicator presented a scenario of budget deficit in the 2022-2023 biennium with a positive variation in the period ($\Delta = 45.36\%$), that is, the estimated expenses were higher than the expected budget allocations, in addition, the imbalance was accentuated in the 2023 fiscal year, which corroborates the information from indicators 2 and 4. The calculation was based on the budget execution (committed expenses) of the financial years covered in the survey and on the information in the explanatory notes published by the accounting, since the Federal University of Catalão did not publicize any document that detailed its budget planning.

All the indicators of execution and excellence (9, 10, 11 and 12), shown in Chart 2, showed positive evolution in the biennium analyzed, which allows us to conclude that the university executed the budget close to 100%, which denotes that the institution made efforts to achieve the maximum use of the available resources.

Although the indicators for evaluating budget management by Evangelista et al. (2020) have provided useful information for the leaders of the Federal University of Catalão to make decisions, they do not consider the external funding that the university is prospecting, such as parliamentary bench and committee amendments. They deal with relevant information since it would allow the agency to know how much of its activity depends on budgetary resources that are not consigned to the LOA. In addition, the reallocation of other budgetary actions to the operational one is not evidenced, as well as whether there was a reduction or increase in available credits as a result of "cuts" or recompositions of the budget.

Another gap was the fact that the effectiveness indicators did not provide the users of the information with the proportion of the revenue from its own collection in relation to the total updated allocation of the operating action, with the objective of verifying whether the resources collected by the university with rents, services and others are representative in the financing of expenses.

As previously mentioned, universities have been suffering from reductions in their funding and investment budgets over the last few years, as a result of restrictive spending policies. Souza (2007) states that the agenda of fiscal austerity measures has dominated

most developing countries in recent decades, including Brazil. Santos (2013) also deals with this when he alleges that the State invokes a financial crisis, not always proven and almost never sufficient, with the aim of promoting deep restructuring in order to slow down, stagnate or even contract the budget. This means that public managers must carry out budget management and make decisions, not always easy, based on an apparently irreversible scenario of scarcity of resources. However, the discussion of cost-benefit analyses is avoided for fear that the inevitable revelation of waste, inefficiency and budget overruns will end up leading to further budget cuts (HOMES; SUSTAIN, 2019).

While organizations face a shortage of resources, time off ends up being a necessity. Slack is no longer created as the focus is on what needs to be done, while not enough planning for the future. When there is an imbalance between revenues and expenses, a large part of the resources is used to pay debts, that is, a significant proportion of the budget is used to finance the need to recover (MULLAINATHAN; SHAFIR, 2016). The indicators analyzed provided evidence that this is the reality in which the Federal University of Catalão finds itself inserted: the need for planning that transposes immediate needs, seeking to reduce inefficiencies, and that aims at a slack of resources to deal with unforeseen events.

FINAL CONSIDERATIONS

Although the budgetary and financial autonomy of Brazilian federal universities are guaranteed in CF/88, these institutions face challenges to consolidate them as a result of the reduction in State funding motivated by the predominance of a political agenda of fiscal austerity.

However, universities have expanded their role in society and, consequently, their activities. Given a paradoxical scenario, where the demand for results by society increases at the same time that resources are scarce, the discussion is raised on how to promote good budget management in universities so that the public policies executed by them, through the delivery of products and services, are maintained concomitantly with a standard of quality.

In this context, the creation of indicators is a useful tool for university leaders to evaluate their budget management, generating information that contributes to the decision-making process and accountability to society.

Initially, the TCU determined that universities should disclose in their respective annual management reports the performance indicators created by it. Despite the criticism, these indicators were improved by the Court and their mandatory nature remains to this day. In addition, this supervisory body provides that its indicators can be used in conjunction with others, if the university deems it necessary.

This study sought to contribute to this discussion by making use of budget management evaluation indicators, developed by Evangelista et al. (2020). Because they are not mandatory, the main objective was to use them in the form of a case study in one of the Brazilian federal universities and, thus, validate their applicability.

Considering the results, the application of the indicators was proven, producing relevant data and interpretations regarding the budget management of the Federal University of Catalão, chosen among the 69 federal universities. According to the analysis, eight indicators with positive results, namely Budgetary Autonomy, Representativeness of expenses committed to works, Revenue from Real Estate, Representativeness of own revenue, Execution of ODC expenditure, Execution of Investment expenditure, Execution of individual parliamentary amendments and Authorization granted for commitment. In turn, the indicators with negative results were: Operating expenses per student, Representativeness of expenses committed to contracts, Representativeness of service revenue, and Budget balance.

It was observed that the university showed a growth in expenses with its operation in the 2022-2023 biennium concomitant with an improvement in the representativeness of its own collection revenue, with emphasis on real estate revenue. However, this was not enough for the budget balance indicator to reach the 100% marker, which would indicate that the estimated expenses are equal to the allocation provided for in the operating budget action.

The specific objectives were also achieved, since the applicability of the indicators was proven, and they can be used in other federal universities, including in order to compare the performance between them. Thus, it is suggested that future studies should be applied in other public HEIs.

Although the indicators have contributed to *insights* into the budget management panorama of the Federal University of Catalão, it was found that they need to be analyzed also considering other sources of funding, such as parliamentary bench and committee amendments, as well as decentralization of other bodies to support their operation.

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