



**Responsible Editor:** Rodrigo de Souza Gonçalves  
Andrea de Oliveira Gonçalves  
**Associate Editor:** Rodrigo de Souza Gonçalves  
**Evaluation Process:** Double Blind Review by SEER/OJS

## Are the State Public Universities of São Paulo Suffering a Financial Crisis or a Governance Crisis?

### ABSTRACT

**Objective:** To analyze, based on the requirements of good public governance, the resilience of three public universities in the State of São Paulo (USP, Unesp, and Unicamp) in the face of future financial crises.

**Method:** Utilizing basic principles of autonomy linked to the budget to address the role of General Comptroller's Offices (GCOs) and Internal Control Systems (ICSs) as decision-making support bodies in a governance model that uses risk analysis as strategic information.

**Originality/Relevance:** This is the first time that a comparative analysis of *pos-facto* measures, based on the requirements of the good public governance has been presented for these three universities, and it concludes that these universities are at different stages of changes in governance.

**Results:** It shows that the financial crisis experienced by these three universities has occurred due to the combination of a financial crisis in this country and an unsustainable increase in university spending without proper risk analysis. Based on the information available on open web portals, we have found that USP has effectively implemented a GCO and ICS as one of their *pos-facto* measures, but in general, internal corporate-political criteria still predominate in decision making regarding increased spending.

**Theoretical/Methodological Contributions:** It demonstrates the relevance of GCOs and ICSs in the governance of public universities with autonomy and budgetary restrictions.

**Social/Management Contributions:** The main contribution is that it demonstrates the importance of more effective interactions with external stakeholders in institutional decisions, in contrast to the current model of decision-making which is guided mainly by internal corporate/political criteria.

**Keywords:** São Paulo Public Universities, Autonomy and Governance, General Comptroller's Offices, Internal Control Systems.

Teresa Dib Zambon Atvars

University of Campinas, State of São Paulo,  
Brazil

tatvars@unicamp.br

Received: September 12, 2023

Revised: October 16, 2023

Accepted: November 06, 2023

Published: February 15, 2024



### How to Cite (APA):

Atvars, T. D. Z. (2023). Are the State Public Universities of São Paulo Suffering a Financial Crisis or a Governance Crisis?. *Revista Contabilidade, Gestão e Governança*, 26 (3), 485-513. <http://dx.doi.org/10.51341/cgg.v26i3.3141>

## 1 INTRODUCTION

São Paulo public universities (UPP) (Universidade de São Paulo - USP, Universidade Estadual Paulista “Júlio de Mesquita Filho” – Unesp and Universidade Estadual de Campinas – Unicamp) form a singular subgroup of Brazilian public universities. They are state autarchies of a special and unique nature which have autonomy and budgetary restrictions as established by State Decree 29,598 of February 2, 1989. This decree fixed the budgetary composition of each university with a pre-defined percentage of the Merchandise and Service Circulation Tax (ICMS) which represents the State Treasury (RTE) Funds. Beginning in 1995, this percentage became 9.57%, excluding housing expenses; USP 5.0295%, Unesp 2.3477%, and Unicamp 2.1958%.

Beginning in 2011, these three universities went through a financial crisis due to a combination of two factors: a Brazilian economic crisis that began in 2008 and worsened in 2016, and internal decisions regarding the unsustainable increase in spending on items such as the payroll, which reached over 100% of the RTE Funds. Between 1989 and 2011, the universities modulated their budgetary commitments with payrolls that were roughly 80% at USP (Sasaki, 2017), 85% at Unicamp (Atvars, 2020), and 80-85% at Unesp (Buccelli et al., 2020), a tacitly prudent limit.

The payroll expenses of these universities include payments to active, inactive, and pensioned public servants, and decisions about restructuring the careers of active civil servants affect the payroll for inactive public servants due to the constitutional principle of parity. In this manner, decisions affecting payroll must be preceded by impact and risk studies, including actuarial studies to accompany the evolution of short-, medium-, and long-term expenses.

Understanding what has occurred and analyzing the decisions taken is fundamental for the new governance, which seeks to prevent future crises. To accomplish this, this work seeks to analyze aspects of governance in these universities based on the requirements of public

governance to answer two questions: 1. What has been missing from governance to avoid an escalation of this crisis? 2. Will surviving this crisis make these universities more resilient? In this sense, this work analyzes the inter-relationships among autonomy, budgetary restrictions, governance, and the roles of GCOs and ICSs in the analysis of resilience in future crises based on the governance requirements suggested by Brazilian governmental bodies (Paludo & Oliveira, 2021, p. 58-61). The originality of this work is its use of the theoretical references as a way to categorize the utilized measures, emphasizing the importance of internal control bodies.

## **2 THEORETICAL REFERENCES**

### **2.1 University Autonomy and Public Governance**

The governance of Brazilian public universities distinguishes itself from other governmental bodies due to the singularity of the principle of autonomy, which determines a different role for managing these institutions. In these institutions, autonomy, which is rhetorically complete, is subordinate to constitutional precepts: an impersonal, public, and free nature, morality, transparency, equality, freedom, and the pluralism of ideas, which includes scientific-didactic, administrative, and managerial autonomy, and the indivisible nature of teaching, research, and extension activities. For these reasons, public universities are complex organizations, with broad activities which dialogue with various types of internal and external stakeholders (Belliger & Krieger, 2018).

In general, they have a governance model characterized as organized anarchy (Cohen, et al. Apud em: Balbachevski & Kohatamäki, 2019, p. 237), achieving legitimacy through: the respect for the autonomy of the professors in their teaching activities; a decentralized organizational structure of faculties and centers, with a high degree of independence in relation to the central administration; freedom in the creation of internal norms and regulations

concerning *interna corporis* subjects; and, in many cases, by the administrative decentralization in business areas that are often excessively independent and bureaucratic. All of this apparent freedom is being progressively and isomorphically encircled by external control mechanisms (Huisman & Stensaker, 2022; Taylor & Somers, 2021), which in Brazil involves evaluation parameters, indices, and indicators ranging from accreditation to accountability which do not always qualify the national higher education system (TCU, 2018). Moreover, these evaluations are segmented by activities in contrast to the principle of indivisibility of teaching, research, and extension activities (Atvars et al., 2022).

The Federal Court of Accounts (TCU) has developed managerial (TCU, 2021) and risk (TCU, 2018) evaluation models for governmental bodies, which have improved the governance of federal education institutions (Roratto et al., 2019). This model can be replicated in other Brazilian public higher education institutions. Unlike the TCU, the São Paulo State Court of Accounts (TCE-SP) proposes an evaluation of the management of state government by activity type (education, health, planning, fiscal management and public safety) (TCE-SP, 2018, p. 2), based on “governmental data and information gathered from questionnaires filled out by state governmental bodies” (TCE-SP, 2018, p. 1). It has defined an effectiveness index for state management – IEG-E/TCE-SP to: “... accompany the performance of state management over time, revealing the differentiated incidence of its deficiencies in various administrative regions of the state”, measuring the quality of state spending and its managers’ policies and public activities (TCE-SP, 2018, p. 2). The use of these indices by these three universities is not viable because they are not individualized per governmental body. Moreover, efficiency, effectiveness, budgetary and financial sustainability, and quality management indicators are not included in the accounts presented by these universities to the TCE-SP.

Belliger & Krieger (2018, p. 122) point out that the governance of public administration is a complex process, marked by the increasing importance of collaborative models with the

participation of multiple stakeholders, involving pro-active strategies of inclusion, representativeness, impartiality, transparency, legality, and a network governance design guided by empowerment. According to these authors, this means that the governance regime needs to be explicit about the rules for decision making in networks, the norms of behavior, the conflict resolution systems, the accountability mechanisms, and the form of transparency, as well as incorporating the voice of the public.

Recognizing this complexity, Bovens et al. (2008) recommend that public governance should be guided by quality requirements and accountability, not only in terms of accounting, with public authorities presenting their accounts showing how the authorities realize their mandates and spend public resources. Governing powers need to be checked routinely if we do not want to wake up in an authoritarian regime. The accountability defined by these authors deals with the relationship between actors and the forums where they have to explain and justify their conduct. These forums can question and judge them and, these actors will have to face the consequences, and this is widely seen as a tool for citizens to force those who wield public power to tell the truth (Bovens, 2006 apud Bovens et al. 2008, p. 227).

These forms of accountability require new governance mechanisms and processes involving institutionalized negotiation and articulation processes with all of the stakeholders, including external ones, in prioritizing public investments (Belliger & Krieger, 2018, p. 132-133). This formulation is relevant to this work, because many decisions taken by university managers that deepened the financial crisis were neither ratified institutionally, nor discussed with internal and external stakeholders (Sasaki, 2017). The absence of external dialogue was demonstrated by the opening of a Congressional Inquiry Commission in 2019 together with the Legislative Assembly of the State of São Paulo to: “investigate irregularities in the management of the state’s public universities, especially in terms of the utilization of public funds received from other sources” (ALESP, 2019). The rectors in office in 2019 responded to the state

representatives for the actions practiced by their respective predecessors which were responsible for aggravating the financial imbalance of all three São Paulo public universities. The inquiry process required an enormous amount of effort from these universities to deliver the documents and information demanded by the members of the commission, generated countless reports, without making changes in the management or culture of these universities, because all of the measures involved in the crisis preceded the beginning of the inquiry. It's interesting to point out that there are studies that demonstrate the inefficiency of analyses realized by unspecialized controlling bodies (Bovens, 2006), which explains why this legislative process did not result in more efficient universities.

In order to improve their weaknesses, it appears that these UPP need to better reconcile the four dimensions involved in governance: the exercise of autonomy, the best practices of public administration, the effective implementation of an ICS, and a more effective dialogue with external stakeholders. For example, defining payroll spending (hiring, readjustments, career restructuring, the creation of positions of trust, promotions), exercising autonomy, managing payroll growth in relation to RTE Funds (using best practices), ensuring financial sustainability, and responding to the São Paulo State Court of Accounts (accountability to an external stakeholder). These governance processes were not properly organized, the growing commitment beginning in 2012 that surpassed 100% of RTE funds by 2016, without meeting external demands or improvement of the institutional results, which again calls into question the interrelationships between university autonomy, sustainability, risk monitoring, and accountability in addressing the interests of the community.

## **2.2 Autonomy, Governance, and Internal Control**

Balachevski & Kohatamäki (2019) analyzed experiences of autonomy in USP and the University of Tempere in Finland, which showed that:



“In the Finnish experience, autonomy was part of a comprehensive reform of higher education policies, and it was designed to give these institutions sufficient flexibility to compete in the European space. ... the increase in autonomy was conditioned on a political environment which imposed external evaluations and management contracts. ... In a certain sense, therefore, in São Paulo, financial and administrative autonomy occurred in an environment in which the government abdicated its role in formulating a public policy for universities. These differences justified the profound changes in governance that occurred in Finland over time, which did not occur in São Paulo. Among these differences, are the establishment of a zero-sum budgetary process, the active dynamics of central administration connecting with units to achieve pre-established targets and the use of information. ... In addition to the fact that the São Paulo government abdicated its role in setting policy for these universities, the selection of rectors occurs through an *interna corporis* candidate selection process in which “the management contract” is the program presented by the candidate and the investment priorities result from *interna corporis* policy commitments which are not related to the university’s results” (p. 244).

Therefore, the governance model of Brazilian Higher Education Institutions (HEIs) articulates the exercise of autonomy with the political commitments of the leadership, while in international universities the articulation occurs through the broadening of autonomy and the external demand for results (Huisman & Sensaker, 2022). There is a fragile relationship (if it exists) between the administration program and institutional results in terms of academic and managerial performance, whose responsibilities are decentralized respectively in academic bodies and on the tactical and operational levels of administrative bodies. This is why the determinant factor of governance and public management in these universities needs to seek a

constructive alignment between two types of goals, the political goals expressed by internal commitments and the institutional goals expressed to society through results.

Several examples show the need for this equilibrium. In referring to the severe budgetary crisis at USP, Marcovitch (2017, p. 18) points out that: “The force of the facts and the numbers characterizes a total absence of conformity in the decisions made by the rector’s management up to that point. All of them revealed a grave lack in the function of compliance in the sense referenced by respected scholars in the pertinent literature”. ... “In addition to the financial damage, they accumulated a monumental deficit in terms of rationality and transparency”. Therefore, the gravity of the crisis occurred due to a governance model that was dissociated from the best practices of public management, and instead responding to internal policy commitments, with an expansion in expenses which was incompatible with the country’s economic reality and state revenues, and without a corresponding expansion of end-user activities (benefits to society). Based on this, we can conjecture that an institution with an appropriate ICS:

... “is better prepared to avoid deviations of conduct and the crises that they cause, even though they cannot be totally avoided”; serving “as a form of protecting its integrity, reducing risks ...”; acting in “the effective fulfillment of end-user processes which justify its mission” and the “management of human and financial resources”. ... “It is a key piece in the corporate integrity system, whose objective is to guarantee the articulation of the activities of auditing, compliance, internal controls, business ethics, crisis management, risk management, corporate security and sustainability ..., monitoring key indicators and prudent limits” (Sasaki, 2017, p. 226).

From the point of view of good public administration, leadership should ensure that there are sufficient resources and talent to execute the institution’s strategic planning, and that they act to benefit society and contributors, subordinating internal corporate commitments



which are political in nature, to the fundamental principles of public administration, with a profound reformulation of decision-making processes, internal control mechanisms, and organizational culture (Eissmann et al., 2017; Huisman & Stensaker, 2022). In the same vein, Latin American universities have been adopting codes of best practices (Garcia, 2010):

Several Latin American universities have also been adopting practices of good governance, in which internal control systems act in a systematic and independent manner to accompany management actions, providing:

... “reasonable security in terms of the objectives of efficiency and effectiveness in operations, of reliability in financial information, compliance with laws and other applicable regulations including those of the university. This includes control of the government, direction, management, and evaluation of the university in accordance with the principles of autonomy and self-regulation. This internal control contemplates internal and external investigations, which should be conclusive and have consequences. The statutes contemplate fiscal reviews and internal audits as control instruments (*cfr. Estatutos 110 y 143*). Supervising bodies operate with independence and freedom of criteria, with access to evidence and opinions. All of the directors, professors, and administrative employees have an obligation to support and facilitate their work.” (García, 2010, p. 13)

There are many models of HEI governance including those of a managerial nature (Donina & Hasanefendic, 2018); those which utilize a Board of Trustees<sup>1</sup> (Teker et al., 2013); and those which utilize management contracts (Huisman & Stensaker, 2022). Some of them involve director selection processes which would be disruptive for Brazilian public universities, with search committees that subject executives to externally pre-defined objectives and require collegiate decision-making bodies mainly composed up of external stakeholders. This last point contrasts with Brazilian legislation, which establishes a minimum of 70% of professors in

collegiate decision-making bodies in HEIs (Brasil, 2020). Therefore, it would be more viable if they opted for a restructuring of decision-making mechanisms, mainly in institutions with typical pathologies of Brazilian public organizations: “an excess of normalization, bureaucratic complexity, and corporativism” (Vieira & Vieira, 2003).

With an emphasis on viability, a new model of Brazilian HEI governance could maintain their compositions of collegiate decision-making bodies, amplifying and making explicit the responsibilities and interrelationships between the three hierarchical levels of public organization (strategy, tactics, and operations), with a system of accountability based not only on accounting results, with an effective system of internal control that minimizes institutional risks. In this case, the highest level of the organizational hierarchy would establish direct relationships with society to define institutional identity, short-, medium-, and long-term strategic objectives, and expected results and impacts (Huisman & Stensaker, 2022; Martins & Marini, 2014). According to Balbachevski & Kerbauy (2016), it is from this interrelationship with society that changes in governance occur: “the first of these changes is focused on the institution’s internal adjustment mechanisms, and the second is focused on the coordination structure that the university develops with active societal actors”. The internal adjustments are designed to improve the quality of public administration and they address: the excessive centralization of decision making; a lack of flexibility in work processes; a low level of professionalism in the exercise of intermediate activities; a lack of preparation on the part of leadership in the exercise of public administration; politically defined organizational structures; and an explicit commitment to results-oriented leadership.

Therefore, university autonomy would be legitimized by: commitments to administrative and academic results on all three levels of organizational hierarchy; a robust system of accountability which does not only consider accounting; and an appropriate internal

control system which impedes decisions without a consistent evaluation of risks. Are these three universities prepared for this form of governance?

### 3 METHODOLOGY

To search for answers to the formulated questions, as well as explanations for the financial crisis experienced by these three universities, and to understand the limitations of the different solutions implemented in each of them, the concept of autonomy in Brazilian public universities was revisited as well as the singular amplitude of the autonomy of these São Paulo public universities, the only ones that possess autonomy as well as budgetary restrictions. This conceptual review of autonomy, governance, management models, and ICSs includes foundations and case studies. This was accomplished by searching bibliographic references in Portuguese and English, using the keywords: autonomy, governance, internal control, and accountability. The databases used were Google Scholar and SciELO, and seminal conceptual references were selected based on their abstracts and case studies beginning in 2017. In this manner, the presented text includes a bibliographic review to provide conceptual and theoretical support for the main focus of this work: a comparative analysis of the internal control systems of these three São Paulo public universities that has made it possible to evaluate the potential resilience of these institutions in the face of future crises. This search revealed that there are few comparative studies regarding the management of these universities.

In the same manner, to provide support for this work, the concepts of public governance and in particular the governance of Brazilian public universities were also revisited, a subject that has been addressed in a more systematic fashion for Brazilian federal public universities, based on orientation from the Federal Court of Accounts (TCU, 2021). One of the requisites of good public governance is the existence of internal control systems, so that governance and

internal control are processes that are inherently correlated, and in public universities they are interrelated with administrative autonomy and management.

Using this conceptual support, the organizational structures of these internal control systems were identified, as well as their attributions, and whether there were documents on the system's effectiveness, based on an examination of their organograms and institutional deliberations. Searches were conducted in the web portals of each university. Therefore, in addition to the bibliographic research, exploratory research was utilized with a mainly qualitative approach, searching primary sources of information available in the open web portals of these three institutions; documents, resolutions, and deliberations; the structures, organograms, and attributions of these bodies; macro-control processes; and management reports.

The path or conception of this work began with the conceptualization and identifying the operability of the ICS in each university and its influence of budget management as well as the actions that led to the crisis. To evaluate the resilience and answer whether these universities are prepared for a new form of governance, the actions implemented to overcome the crisis were grouped in accordance with the requisites of best public practices (Paludo & Oliveira, 2021), which was designed to identify gaps in their services. In addition, the idea that the crisis was a consequence of a mismatch between revenues and payroll expenses was considered and therefore financial reports were verified to determine whether the implemented actions are helping to control the expansion of payroll expenses, that is, are they helping them resist the political processes which have controlled the managers' actions in the past.

## 4. RESULTS

### 4.1 Analysis of the University Structures

The organograms of the three São Paulo universities are very similar and feature deliberative collegiate bodies (a University Board and commissions and/or camaras for undergraduate and graduate academic subjects, as well as research, extension, and cultural issues). The main academic end-user processes occur in faculties, institutes, and their collegiate bodies are responsible for many decisions. Each university is governed by a Statute<sup>2</sup>, a General Regulation<sup>3</sup> and there are norms regulating internal activities and defining various competencies. There are collegiate bodies that decide internal norms and institutional policies. These collegiate bodies should evaluate the evolution of institutional results if the university leadership prepares reports. However, the minutes of these bodies demonstrate that the university leaders do not present reports to their respective boards.

The main leaders on a strategic level are the rector, vice-rector, pro-rectors, and directors of faculties, academic institutes or other bodies that perform end-user activities. These are the leaders who should establish an academic and administrative dialogue between the university and various external stakeholders. Therefore, one of the problems of the governance of these universities is the low level of outside representation, and unlike in many other countries, these universities do not establish a strong interaction with these stakeholders. In cases where academic leaders act as managers there is the additional responsibility to “offer the best predictable environment for realizing the institution’s end-user activities” (Marcovitch, 2017, p. 19), however there is no information about organizational climate studies.

The second level of organizational hierarchy is tactical and includes all of the executive bodies, which should strongly interact with the strategic level in the establishing for the implementation of policies, projects, actions, and processes, thus contributing to the institution’s development. This is the case, for example, of academic departments, major and

program coordinators and the bodies that act in intermediate activities. Tactics act on the managerial level and require proactive behavior from the upper bureaucracy and middle-level managers, with the intention of always dialoguing between the internal community and the central bodies. The way leaders interact with their followers is what makes institutional transformations and results viable or difficult (Balbachevski, 2017, p. 84; Huisman & Stensaker, 2022).

Results and impacts always need to be monitored: “the use of an ICS as support for university management, based on a system of efficient information and evaluations, is capable of safeguarding public patrimony and resources through the detection of fraud, embezzlement, and managerial evaluations in terms of meeting targets and budgets, in terms of economy, efficiency, and effectiveness” (Queiroz et al., 2012). Therefore, the ICS, in addition to being a legal obligation, is an important strategic tool that ensures that decisions are executed with a high degree of precision and safety and also provides evaluations and the monitoring of risks, guaranteeing transparency, accountability, and responsibility; making communication viable between internal and external stakeholders; relating identified dysfunctions; favoring the preservation of public patrimony and resources as well as detecting fraud and embezzlement; mapping and accompanying end-user and support processes; and permitting the evaluation of management in terms of meeting targets and operating within the budget. It should be linked to the organization’s leadership and at the same time have complete independence (Costa & Silva, 2023; TCU apud em Paludo & Oliveira, 2021, p. 21). Good examples of them already exist in federal public universities (Melo & Leitão, 2021; Queiroz et al., 2012).

Therefore, the requisites for good public governance are proactive behavior on the part of leadership; clear and executable norms and procedures; an organizational structure modeled by results; trans-organizational alignment between the academic and administrative spheres; the availability of resources and talent; efficient communication; and an effective ICS (Paludo



& Oliveira, 2021, p. 38). The available information shows that these three universities have a hierarchical organizational structure that permits the existence of an ICS, however as far as we know, only USP has effectively implemented an ICS linked to its General Comptroller's Office and this occurred only in 2015.

#### 4.2 Analysis of Internal Control Systems in these Universities

USP has realized a broad *pos facto* diagnosis of the crisis (Sasaki, 2017), and in 2015 it implemented an ICS which is integrated with the General Comptroller's Office<sup>4</sup>. The General Comptroller's Office is a body linked to the University Board with functional independence (Resolutions 7105/2015 and 7107/2015) and, with attributions of accompanying and informing the University Board about accounting, finance, budgetary, operational and patrimonial management, offering suggestions to the administration and financial-economic sustainability analyses<sup>5</sup>; evaluating the Budgetary Guidelines and reviewing the Multiyear (four year) Plan; and it also serves as the interface with external control systems<sup>6</sup>. This system is similar, for example, to the one implemented at UFRGS (Federal University of Rio Grande do Sul)<sup>7</sup>.

In 2017, USP institutionalized sustainability parameters (Resolution 7344, altered by Resolution 7783/2019) fixing a payroll ceiling of 85% of RTE Funds, a parameter which has been maintained implicitly since 1989 (Sasaki, 2017, p. 135). The General Comptroller of USP has been presenting annual reports to the University Board since 2019 which analyze the budgetary proposals elaborated by the budget and planning bodies, respecting the fundamental principle of segregating functions, and the body that elaborates the budget proposal does not issue a report about it. It comments on annual reports presented to the São Paulo Court of Accounts as well as corrective measures taken by the administration.

Unesp is perfecting an ICS<sup>8</sup> and internal ombudsman, comptroller, correction, and auditing activities<sup>9</sup> as a result of the crisis. These changes are spelled out in strategic objective

n.6 of PDI-2022/2026: “Strengthening the management of risks, internal controls, public governance, and compliance at Unesp”<sup>10,11</sup>. There is sequential planning for its implementation, in accordance with the recommendations of the São Paulo Court of Accounts for Unesp’s ICS: to establish the form in which proposed recommendations are submitted to the Rector; to present reports on its activities; to demonstrate how improvements in management and organizational performance will be accompanied; and explain how the achieving of institutional objectives will be reported<sup>12</sup>.

Unicamp’s General Comptroller’s Office and ICS were created by a Deliberation of the University Board (CONSU-A-008/2019 of 3/26//2019, altered by CONSU-A-005/2021), with the General Comptroller’s Office being linked to the University Board and an ICS subordinate to the General Comptroller, who has the responsibilities of: “annually presenting a workplan to the University Board and presenting a report about the information the ICS has collected, as well as the orientations and proposals put forward during the fiscal year”. Unlike USP, at the present time, the Unicamp General Comptroller has not sent the University Board financial reports and risk analyses about the university’s financial situation; nor the reports to be sent to the São Paulo Court of Accounts with information about the university or an analysis of recommended adjustments; as well as the workplans of the ICS. Sustainability parameters have not been institutionalized. The information available on Unicamp’s web portals is scarce, and there is no guide to the institution’s internal control policy.

Unlike USP and Unesp, the organizational structure of the control bodies of Unicamp is fragmented: the Ombudsman is linked to the Rector’s cabinet; the Citizen Information Service is under the control of the General Comptroller; the Attorney General’s Office is the body that responds to the São Paulo Court of Accounts; and only one internal control directory under the control of the General Directory of Administration was found, which also responds to the São Paulo Court of Accounts (Resolution GR 17/2003). The information management

report DGA/2017-2021<sup>13</sup> specifies that it “seeks to ensure compliance with the University’s legislation, resolutions, and normative instructions, searching for possible irregularities and promoting preventive measures and corrective actions.” However, there is no detail of how the Directory of General Administration interacts with other administrative bodies which are not subordinate to it. No information on internal controls in other bodies of the administration was located. In addition, this structure presents incongruencies in its segregation of functions between the General Comptroller’s Office and bodies that should make up the ICS, which is one of the essential requisites of good public management (Paludo & Oliveira, 2021, p. 21). Paradoxically, the General Comptroller is subordinate to the University Board, but is a member of commissions whose work he or she should be auditing. For example, the General Comptroller is a member of the Economic Planning and Monitoring Commission (CPLAE), presided over by the Pro-Rector of University Development (PRDU) who prepares the proposed budget and accompanies its execution. The General Comptroller is also a member of the ICS presided over by the General University Coordination (CGU), and therefore is part of the system that should be subordinated to him or her. Therefore, from the point of view of the attributions of the organizational hierarchy, this structure appears to be dysfunctional and does not segregate functions properly.

The findings in terms of institutional subjects related to governance and the actions of the ICS in these three universities were correlated with requisites for good public governance determined by Federal Decree 9,303/2017 (Paludo & Oliveira, 2021, pp. 48-49, pp. 58-61) (Table 1). This systematization permits a qualitative and preliminary evaluation of the resilience of these universities in the face of future financial crises. To accomplish this, the actions were categorized as: common, those existing in all three universities, specific, that only exist in one or two of them; and limited or not implemented, which were only partially implemented or not implemented at all. This analysis shows that there have been advances in governance, some due

to the crisis, and others are legal impositions, but no information was found concerning the existence of an evaluation process of their governance and management in the terms envisaged by the Federal Court of Accounts (2021), which beginning in 2018 became mandatory in the annual presentation of accounts in federal universities. This does not occur in these universities, and the actions they do take in terms of good public governance when they perform them are based on the instructions of their leadership.

**Table 1**

*Correlation between the Requisites for Good Governance and the Actions Implemented in the three São Paulo Public Universities*

<b>Requisites*</b>	<b>Examples of actions correlated with the requisites</b>
<p><b>To govern and manage for the common good:</b> Guided by the public interest, legality, the common good, fighting corruption, providing transparency and access to decisions, opening channels for the presentation of proposals by stakeholders.</p>	<p><b>Actions in common:</b> The universities follow legal norms and are audited by the São Paulo Court of Accounts. The minutes of decision-making bodies are available on open web portals. There are regulations that guide the investigation of deviations of conduct, with administrative union processes, and removal from office if found guilty.</p> <p><b>Non-implemented actions:</b> There is no institutional channel for receiving proposals from external stakeholders.</p>
<p><b>To designate leaders:</b> Establishing objective criteria for the selection and designation of leaders, including managers; hiring through public and transparent processes; evaluating performance including that of leaders and directors; rewarding good leaders and removing bad ones.</p>	<p><b>Actions in common:</b> Hiring occurs through public exams and the public disclosure of the results. They follow a probational period of 3 years as established by law. There are regimented evaluation norms, commissions, and promotions for public servants. Elected functions follow regimented norms and protocols. The positions are defined by law, but the filling of them is the exclusive responsibility of each public university. The Board of Rectors of São Paulo State Universities (CRUESP) defines the elected positions and their salaries.</p> <p><b>Non-implemented/limited actions:</b> There is no information available about the creation of functions and the fixing of salaries. There is no evaluation of current leaders in managerial functions and no rewards for good leaders/managers. Requisites for the occupation of positions of trust and their salaries were not located on the web portals. In 2017, the University Board of Unicamp came to deliberate over the creation of functions and their salaries, fixing a table of positions and defining a self-explanatory nomenclature for each function.</p>
<p><b>To plan the implementation of governance:</b> To broadly discuss governance; training for leaders; consider the public interest, the common good, and the opinions of the stakeholders in planning.</p>	<p><b>Actions in common:</b> There are schools for the qualification of public servants: the School of Corporate Education (Unicamp), the School of Leadership and Management (Unesp) and the Corporate School (USP) – Development and Training of Personnel. There is no updated information on the web portals.</p> <p><b>Non-implemented/limited actions:</b> There is no formalization of broad processes to listen to external stakeholders. Evaluations of the impact of training processes on the efficiency of the work of the faculty or administration were not found. No broader discussions of governance were found.</p>
<b>Requisites*</b>	<b>Examples of actions correlated with the requisites</b>

**To structure governance and define training:** To define the principles and code of ethics of governance; to structure governance and guarantee the sharing of power; to define and normalize the main functions of governance and management, with the segregation of functions; to monitor and evaluate results; and to broadly publicize the governance system.

**To elaborate and execute strategic planning:** To elaborate and execute strategic planning; to prepare action plans; to publicize the plan; to monitor and evaluate its execution; and to publicize the results.

**To manage the plan and changes:** To define the responsibility for executing the plan, to establish targets for strategic objectives; to preserve human resources, infrastructure, and the qualifications of the teams that will execute the plan.

**To coordinate the actions of monitoring and implementing the plan:** To ensure that there is collaboration for the execution of the plan, reconciling interests and mediating conflicts; To collect information; instituting indicators and targets; To monitor the execution and performance of leadership; and to promote adjustments.

**To strengthen internal auditing, establish controls, and manage risks:** To structure internal auditing and compliance functions in every area of the organization; to consider reports and information; to map end-user and support processes, their risks, and points of control.

**Actions in common:** These São Paulo Public Universities have Statutes and Regiments that discipline their structures and attributions. Each one has its own administrative and academic structures. They have deliberative and decentralized collegiate bodies.

**Non-implemented/limited actions:** Documents related to a code of ethics for governance and management were not found.

**Specific actions:** USP and Unesp have Institutional Development Plans (IDPs), and Unicamp has strategic planning (Planes). UNESP and Unicamp monitor the execution of these projects and they disburse the resources for their execution. In Unesp the IDP is accompanied by the Vice-Rector and has indicators and targets. In Unicamp, strategic planning is accompanied by the Institutional Strategic Planning Commission. Unicamp's planning for 2021-2025 has indicators but not targets. USP's IDP for 2012-2017 has indicators and targets.

**Non-implemented/limited actions:** Consolidated documents for institutional improvement based on the results of the institutional evaluation were not found. The results and impacts of the projects are not widely publicized.

**Specific actions:** The three universities realize five-year Institutional Evaluations with their own models and mechanisms which are available on the web portals. USP and Unesp have Permanent Evaluation Commissions. In Unicamp, institutional evaluation is the responsibility of the Institutional Strategic Planning Commission.

**Non-implemented actions:** There are no documents that correlate Evaluation with IDPs or Planes.

**Actions in common:** Data Offices (Egida for USP/eDat for Unicamp/ and the Data Management Office for Unesp) of the three universities were implemented after 2017. Each university implemented specific measures to overcome the financial crisis which were initiated by the leadership, utilizing data generated by planning advisors.

**Non-implemented/limited actions:** Beginning in 2021 the University Board of Unicamp stopped receiving reports on Planes and the Institutional Evaluation.<sup>14</sup> In general, the leadership of these three universities publishes partial or complete management reports at the request of the rector. These reports are not used institutionally. Despite the existence of these offices, there is still no complete integration of data, and a culture of decision making based on information has not been established.

**Specific actions:** USP's General Comptroller's Office has structured all the functions of internal auditing and compliance and elaborates risk analyses for the Administration and the University Board. There are reports available on the open web portal. The structures obey the segregation of functions. It has implemented a Code of Ethics and an Ethics Commission as integral parts of its central administration (Marcovitch, 2017, p. 26-27). Information is available on the open web portal. Unicamp has created an Executive Directory of Human Rights, with an area devoted to the mediation of conflicts.

**Actions underway:** Unesp is structuring its General Comptroller's Office and ICS.



	<p><b>Non-implemented/limited actions:</b> Public reports elaborated by the General Comptroller and ICS of Unicamp were not located, and there are no risk analyses. There is no mapping of the processes available to the public in any of these three universities.</p>
<p><b>To ensure transparency, accountability, and responsibility:</b> To formalize and implement practices of transparency, accountability, and responsibility; to stimulate a culture of transparency and communication.</p>	<p><b>Actions in common:</b> All three universities have implemented Transparency Portals<sup>15</sup>, Citizen Information Services<sup>16</sup>, Ombudsmen Offices<sup>17</sup>, Service Menus<sup>18</sup> and General Comptroller Offices. They publish annual statistics.</p> <p><b>Specific actions:</b> Only USP has implemented accountability and risk analysis practices.</p> <p><b>Non-implemented/limited actions:</b> They have not implemented a single web portal with all institutional information as determined by the Access to Information Law; there are web portals with outdated information and the modeling of the portals does not make it possible to compare spending on expenses of the same nature.</p>
<p><b>Requisites*</b></p> <p><b>To evaluate, review, and innovate:</b> To structure evaluation processes of the structure of governance and management and the institution's results and impacts; to review processes, practices, and room for improvement; to stimulate innovation in management measuring effectiveness, efficiency, and sustainability; and to publish the results.</p>	<p><b>Examples of actions correlated with the requisites</b></p> <p><b>Non-implemented/limited actions;</b> They do not evaluate the structure of governance and management and impacts. There is no information about process reviews and improvements in management. No indicators of effectiveness, efficiency, and sustainability were found on the web portals (only USP has it). Only USP fulfills the requisites of Article 5, § 4º, of Law nº 17,387 of July 22, 2021 (LDO/2022) and reveals the average cost per student but does not inform how it is calculated. Unicamp implemented a Laboratory of Innovation in Public Management which operated between 2018 and the beginning of 2021, but no other initiatives have been identified since.</p>

Source: \*Adapted from Paludo & Oliveira (2021, p. 48-49, p. 58-61).

## 5 CONCLUSIONS

In answer to the question of the integration between university governance and the financial crisis, this work has shown that to deal with the budgetary crisis, these three universities have implemented *pos-facto* measures to control spending. In the case of USP, in addition to specific and joint measures, it has implemented structural measures, such as an effective ICS, sustainability parameters, and annual reports with risk analysis. Unicamp has instituted a dysfunctional system of a General Comptroller Office and ICS without the proper segregation of functions, and there are no reports for the Rector or University Board with risk analysis. Unesp's General Comptroller's Office is currently in its implementation phase.

At least USP's General Comptroller's Office (CG/USP) has an open portal, but there is little information in Unesp's web portals and practically no information in the case of Unicamp. In these two universities, decisions that affect the budget do not seem to be accompanied by a



deep analysis of risk outside of the bodies that prepared the proposal. None of the three universities fulfills the provisions of the Access to Information Law integrally in the sense of publishing detailed and updated information in a single web portal, featuring effectiveness, efficiency, and sustainability indicators and targets. In conclusion, Table 1 shows that there are still many gaps in terms of the requisites of public governance, and except for the advances presented by USP, the reach of accountability strategies remains limited.

In terms of the resilience of these universities in future crises, the evidence indicates that just USP's General Comptroller's Office has realized analyses since 2019 concerning potential risks and has discussed these risks with the University Board. In this way, like the current governance systems in general, we cannot affirm that this risk has been minimized. For example, the evolution of payroll payments from 2012 to 2016 displayed growth in all three universities surpassing 100% of the RTE funds. From 2017 to 2023 with the instituted containment measures, Law 173, and a growth in revenues, there was at first a decrease in personnel expenses which reached values of roughly 70% of RTE funds in 2021. However, according to data for 2023<sup>19</sup> (still not updated), this spending has returned to growth which is substantially above the growth in revenues, reaching a percentage of 87.57% of RTE Funds at Unesp (slightly above the prudent limit of 85%); 85.83% at USP (near the 85% limit established by the sustainability parameter); and 94.56% at Unicamp, (far surpassing its own prudent limit). To make an example, at Unicamp this rate of growth was 16.48% between June 2022 (a commitment of 72.54%) and September 2023 (the most recent document available for consultation on the date that this text was submitted<sup>19</sup>). No medium-term and long-term analyses of scenarios and risks associated with these commitments were found, which demonstrates that the leadership still makes decisions based on internal political/corporate commitments. During this period there was no incremental growth in institutional results, despite an increase in spending.

Despite these conclusions, the reader should be reminded that this work has a limitation in that it is based on an analysis of documents that are publicly available, and the existence of other information cannot be excluded.

## REFERENCES

- Assembleia Legislativa do Estado de São Paulo (ALESP). *Relatório 2019*.  
<https://www.al.sp.gov.br/repositorio/arquivoWeb/com/com6694.pdf>. Acesso 22-01-2023.
- Atvars, T. D. Z. (2020). Autonomia, gestão financeira e planejamento: uma relação necessária [Autonomy, financial management and planning: a necessary relationship]. In: M. P. Serafim, & T. D. Z. Atvars (Org.), *Planejamento e gestão estratégica no setor público: aplicações e reflexões a partir da Unicamp* [Planning and strategic management in the public sector: applications and reflections from Unicamp], 137-153. Campinas: Editora da Unicamp.
- Atvars, T. D. Z., Serafim, M. P. & Carneiro, A. M. (2022). Os Desafios da Gestão da Qualidade em uma Universidade Pública Brasileira - A Experiência da Unicamp [Challenges for the public quality assurance in a Brazilian public university: Unicamp experience]. *Revista de Gestão e Avaliação Educacional*, 11(20), e70275, 1-24.  
<https://doi.org/10.5902/2318133870275>.
- Balachevski, E. & Kerbauy, M. T. (2016). A governança universitária em transformação: a experiência das universidades paulistas brasileiras [University governance in transformation: the experience of Brazilian universities in São Paulo]. In: C. Y. Koga-Ito & T. R. de Luca (Org.). *Escola Unesp de Liderança e Gestão: um instrumento para excelência de gestão institucional* [Unesp School of Leadership and

- Management: an instrument for excellence in institutional management], 25-137. São Paulo: Cultura Acadêmica.
- Balbachevski, E. & Kohatamäki, V. (2019). Autonomia e Governança Universitária: Uma abordagem comparativa USP (Brasil) e UTA (Finlândia) [Autonomy and University Governance: A comparative approach USP (Brazil) and UTA (Finland)]. In: J. Marcovitch (Org.). *Repensar a Universidade II – Impactos para a Sociedade* [Rethinking the University II – Impacts for Society], 235-248. São Paulo: ComArte.
- Balbachevski, E. (2017). Governança na Pesquisa Científica: reflexões sobre a prática da pesquisa contemporânea e a experiência brasileira [Governance in scientific research: reflections on contemporary research practice and the Brazilian experience]. *Sociologia*, 46(set/dez), 76-101. <https://doi.org/10.1590/15174522-019004603>.
- Belliger, A. & Krieger, D. (2018). *Governance. Network public governance on privacy and the informational self (Digital Society)*, 121-150. Bielefeld: Verlag. <https://www.ihs.ac.at/publications/lib/ep7.pdf>.
- Bovens, M. (2006) Analyzing and assessing public accountability: a conceptual model. European Governance Papers (EUROGOV) C-06-01 (2006). Apud: Bovens, M., Schillemans, T. & Hart, P. T. (2008). Does public accountability work? An assessment toll. *Public Administration*, 86(1), 225-242. <https://doi.org/10.1111/j.1467-9299.008.00716x>.
- Bovens, M. & Schillemans, T. (2008). Does public accountability work? An assessment toll. *Public Administration*, 86(1), 225-242. <https://www.ihs.ac.at/publications/lib/ep7.pdf>.
- Brasil (2020). Law n. 9,394/1996 published the Guidelines and Bases of National Education 4<sup>th</sup> edition, updated as of April 2020.
- Buccelli, R. L.; Ruggiero, J. R.; Valentini, S. R.; Vergani, C. E.; Rosa, A. H. & Frajácómo, R. (2020). Desafios para a sustentabilidade financeira das universidades estaduais paulistas e superação da recente crise orçamentária e financeira da Unesp [Challenges

- for the financial sustainability of São Paulo state universities and overcoming the recent budgetary and financial crisis at Unesp]. In: S. R. Valentini, & S. R. Nobre (Org.). *Universidade em Transformação – Lições das Crises* [University in Transformation – Lessons from the Crises], 51-81. São Paulo: Editora da Unesp.
- Cohen, M. D., March, J. G. & Olsen, P. J. (2019). A garbage can model of organizational choice. Apud: E. Balbachevski & V. Kohatamäki. *Autonomia e Governança Universitária: Uma abordagem comparativa USP (Brasil) e UTA (Finlândia)*. In: *Repensar a Universidade II – Impactos para a Sociedade* [Rethinking the University II – Impacts for Society]. J. Marcovitch (Org.), 235-248. São Paulo: ComArte.
- Costa, G. B. & Silva, J. E. O. (2023). Efetividade do Controle Interno na Gestão Estratégica da Universidade do Estado de Santa Catarina [Effectiveness of Internal Control in the Strategic Management of Santa Catarina State University]. *XXI Colóquio Internacional de Gestão Universitária*, 1-15, 18-20/01/2023, Loja, Equador.  
<https://repositorio.ufsc.br/bitstream/handle/123456789/243945/1220169%20%23.pdf?sequence=1&isAllowed=y>.
- Donina, D. & Hasanefendic, S. (2018). Higher education institutional governance reforms in the Netherlands, Portugal and Italy: a policy translation perspective addressing the homogeneous/heterogeneous dilemma. *Higher Education Quarterly*, 1-16.  
<https://doi.org/10.1111/hequ.12183>
- Eissmann, J. C., Stefenon, S. F. & Arruda, P. A. (2017). Gestão Estratégica como Ferramenta para a Governança Corporativa: Um Estudo de Caso [Strategic Management as a Tool for Corporate Governance: A Case Study]. *Revista Espacios*, 38(16), 22.  
<https://www.revistaespacios.com/a17v38n16/a17v38n16p23.pdf>.

García, J. E. S. *Código de Buen Gobierno*, 2010.

[https://www.javeriana.edu.co/recursosdb/813229/983106/C%C3%B3digo+de+Buen+Gobierno\\_.pdf/59c4098a-3a52-713a-9a9a-a38e0ff42a1e?t=1626902803072](https://www.javeriana.edu.co/recursosdb/813229/983106/C%C3%B3digo+de+Buen+Gobierno_.pdf/59c4098a-3a52-713a-9a9a-a38e0ff42a1e?t=1626902803072)

Huisman, J. & Stensaker, B. (2022). Performance governance and management in higher education revised: international developments and perspectives. *Quality in Higher Education*, 28(1), 106-119. <https://doi.org/10.1080/13538322.2021.1951457>

Marcovitch, J. (2017). A missão acadêmica e seus valores [The academic mission and its values]. In: J. Marcovitch, (Org.), *Universidade em Movimento: Memórias de uma crise* [University in Motion: memories of a crisis], 15-30. São Paulo: Com Art.

Martins, H. F. & Marini, C. (2014). Governança Pública Contemporânea: uma tentativa de dissecação conceitual [Contemporary Public Governance: an attempt at conceptual dissection]. *Revista do TCU*, 130, 42-53.

<https://revista.tcu.gov.br/ojs/index.php/RTCU/article/view/40>.

Melo, M. S. & Leitão, C. R. S. (2021). Características do Controle Interno nas Universidades Federais Brasileiras [Characteristics of internal control in Brazilian Federal Universities]. *Revista GUAL*, 14(1), 224-244. <https://doi.org/10.5007/1983-4535.2021.e74526>

Paludo, A. V. & Oliveira, A. G. (2021). *Governança Organizacional Pública e Planejamento Estratégico* [Public Organizational Governance and Strategic Planning]. Indaiatuba: Editora Foco.

Queiroz, M. A. S., Peter, M. G. A., Machado, M. V. V., Gomes, A. O. & Rodrigues, M. D. N. (2012). Controle interno e controladoria na Administração Pública: estudo nas universidades federais brasileiras [Internal control and controllership in public administration: a study in Brazilian federal universities]. In: *Anais do Congresso*

*Brasileiro de Custos*, 19, 1-15.

<https://anaiscbc.emnuvens.com.br/anais/article/view/305>.

Roratto, R., Antunes, H. S., Rechia, M., Chansis, L. I. & Passos, W. F. (2019). Um Modelo para a análise do desempenho organizacional de uma instituição pública de ensino superior [A model for the analysis of the organizational performance on a public higher education institution]. *XIX Colóquio Internacional de Gestão Universitária*, 25-27/09/2019, Florianópolis, Santa Catarina.

[https://repositorio.ufsc.br/bitstream/handle/123456789/201917/101\\_00048.pdf?sequence=1&isAllowed=y](https://repositorio.ufsc.br/bitstream/handle/123456789/201917/101_00048.pdf?sequence=1&isAllowed=y).

Sasaki, A. (2017). Fundamentos Teóricos e Metodológicos [Theoretical and Methodological Foundations]. In: J. Marcovitch (Org.), *Universidade em Movimento: Memórias de uma crise* [University in Motion: memories of a crisis], pp. 189-244. São Paulo: Com Art.

Taylor, Z. W. & Somers, P. (2021). Controversial and Contradictory: Historical and Contemporary Apologies for (a Lack of) Faculty Academic Freedom. *Journal of Research on the College President*. 5(1), 109-126. <https://bpb-us-e1.wpmucdn.com/wordpressua.uark.edu/dist/f/330/files/2017/12/V5-Article-8-Academic-Freedom-Taylor-ok.pdf>.

Teker, S., Teker, D. & Sayan, P. (2013). A comparative study for appointment procedures of university presidents. *European Journal of Business and Social Sciences*, 2(8), 123-131.

[https://www.academia.edu/6265117/A\\_COMPARATIVE\\_STUDY\\_FOR\\_APPOINTMENT\\_PROCEDURES\\_OF\\_UNIVERSITY\\_PRESIDENTS](https://www.academia.edu/6265117/A_COMPARATIVE_STUDY_FOR_APPOINTMENT_PROCEDURES_OF_UNIVERSITY_PRESIDENTS)

Tribunal de Contas do Estado de São Paulo (2018). *Manual 2018 – IEGE Índice de Efetividade da Gestão Estadual* [Manual 2018 – IEGE State Management



Effectiveness Index], 1-171.

<https://www.tce.sp.gov.br/sites/default/files/publicacoes/Manual%20IEGE%202018%20com%20corre%C3%A7%C3%B5es%2020180810.pdf>.

Tribunal de Contas da União. (2018). Relatório de Auditoria operacional: atuação da Secretaria de Regulação e Supervisão da Educação Superior do Ministério da Educação – Seres/MEC – e do Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira – Inep – nos processos de regulação, supervisão e avaliação dos cursos superiores de graduação do país. (RA 01047120170).

Tribunal de Contas da União. (2021). *Dez passos para a boa governança*. [Ten steps for a good governance] Secretaria de Controle Externo da Administração do Estado, 1-44. [https://portal.tcu.gov.br/data/files/D5/F2/B0/6B/478F771072725D77E18818A8/10\\_passos\\_para\\_boa\\_governanca\\_v4.pdf](https://portal.tcu.gov.br/data/files/D5/F2/B0/6B/478F771072725D77E18818A8/10_passos_para_boa_governanca_v4.pdf).

Vieira, E. F. & Vieira, M. M. F. (2003). Estrutura organizacional e gestão do desempenho nas universidades federais brasileiras [Organizational structure and performance management in Brazilian federal universities]. *Revista de Administração Pública*, 37(4), 899-920. <https://bibliotecadigital.fgv.br/ojs/index.php/ra>.

## Crise Financeira ou Crise de Governança nas Universidades Estaduais Paulistas?

### RESUMO

**Objetivo:** Analisar, com base nos requisitos da boa governança pública, a resiliência das três universidades públicas paulistas (UPP), USP, Unesp e Unicamp a novas crises financeiras.

**Método:** Utiliza os princípios basilares da autonomia com vinculação orçamentária das UPP e aborda o papel das Controladorias Gerais (CG) e dos Sistemas de Controle Interno (SCI) como órgãos de suporte à tomada de decisões em um modelo de governança que utiliza de análises de risco como informação estratégica.

**Originalidade/Relevância:** Pela primeira vez é apresentada uma análise comparativa das medidas pos-facto nas três UPP, categorizadas com os requisitos de boa governança pública, concluindo-se que essas universidades estão em estágios diferentes de aperfeiçoamento da governança.


**Resultados:** Mostra que a crise financeira vivenciada pelas três UPP decorreu da concomitância da crise financeira do país e da expansão desmesurada das despesas das universidades sem uma adequada análise de riscos. Com base nas informações disponíveis em portais abertos, constata-se que USP efetivamente implantou a CG e o SCI como uma das medidas pos-facto, porém no geral, predominam critérios político-corporativos internos nas decisões sobre expansão das despesas.

**Contribuições Teóricas/Metodológicas:** Demonstra a relevância das CG e dos SCI na governança de universidades públicas com autonomia e vinculação orçamentária.

**Contribuições Sociais/Gestão:** A principal contribuição é a de demonstrar a importância da interação mais efetiva com stakeholders externos nas decisões institucionais, em contraposição ao atual modelo de decisões orientadas primordialmente por critérios político/corporativos internos.

**Palavras-chave:** Universidades Públicas Paulistas, Autonomia e Governança, Controladoria Geral, Sistema de Controle Interno.

---

Teresa Dib Zambon Atvars 

Universidade de Campinas, São

Paulo, SP, Brasil

tatvars@unicamp.br

---

Recebido: Setembro 12, 2023

Revisado: Outubro 16, 2023

Aceito: Novembro 06, 2023

Publicado: Fevereiro 15, 2024



## Notes

- 
- <sup>1</sup> <https://dictionary.cambridge.org/dictionary/english/board-of-trustees>
- <sup>2</sup> Estatutos: USP - <http://www.leginf.usp.br/antigo/estatuto/estatuto.html>; Unesp -  
[www.faac.unesp.br/HOME/GRADUACAO/ESTATUTO-DA-UNESP.PDF](http://www.faac.unesp.br/HOME/GRADUACAO/ESTATUTO-DA-UNESP.PDF); Unicamp  
<https://www.pg.unicamp.br/legislacao>. Acesso 24-01-2023.
- <sup>3</sup> Regimento Geral: USP - [HTTPS://LEGINF.USP.BR/?CAT=17](https://leginf.usp.br/?CAT=17); Unesp -  
[https://www.registro.unesp.br/Home/legislacao/regimento\\_geral.pdf](https://www.registro.unesp.br/Home/legislacao/regimento_geral.pdf); Unicamp -  
<https://www.pg.unicamp.br/legislacao>. Acesso 24-01-2023.
- <sup>4</sup> [www.controladoria.usp.br](http://www.controladoria.usp.br). Acesso 24-01-2023.
- <sup>5</sup> <https://controladoria.usp.br/wp-content/uploads/sites/470/2021/12/Relatorio-de-Atividades-Controladoria-Geral-2020-1.pdf>, p. 1-87. Acesso 24-05-2023.
- <sup>6</sup> [www5.usp.br/transparencia](http://www5.usp.br/transparencia). Acesso 29-01-2023.
- <sup>7</sup> <https://www.ufrgs.br/governanca/governanca-2/>. Acesso 29-01-2023.
- <sup>8</sup> <https://www2.unesp.br/portal#!/controle-interno>. Acesso 24-01-2023.
- <sup>9</sup> <https://www2.unesp.br/portal#!/controle-interno/sobre/funcoes/funcoes-do-sistema/>. Acesso 24-01-2023.
- <sup>10</sup> <https://www2.unesp.br/portal#!/controle-interno/casci/apresentacao/>. Acesso 24-01-2023.
- <sup>11</sup> [www2.unesp.br/portal#!/controle-interno/gtgra/pdf](http://www2.unesp.br/portal#!/controle-interno/gtgra/pdf). Acesso 24-01-2023.
- <sup>12</sup> <https://acrobat.adobe.com/link/review?uri=urn:aaid:scds:US:67e8252e-0f93-4036-945d-9f0135c0f3c7>. Acesso 24-01-2023.
- <sup>13</sup> [www.dga.unicamp.br/conteudos/coordenadoria/Relatorio-Gestao-DGA-2017-2021.pdf](http://www.dga.unicamp.br/conteudos/coordenadoria/Relatorio-Gestao-DGA-2017-2021.pdf). Acesso 24-01-2023.
- <sup>14</sup> <https://www.cgu.unicamp.br/copei>. Acesso 15-02-2023
- <sup>15</sup> <https://transparencia.unicamp.br/>. Acesso 15-02-2023
- <sup>16</sup> [https://solicita.dados.unicamp.br/sicd/painel\\_cidadao/](https://solicita.dados.unicamp.br/sicd/painel_cidadao/). Acesso 15-02-2023
- <sup>17</sup> <https://www.ouvidoria.unicamp.br/>. Acesso 15-02-2023
- <sup>18</sup> <https://www.unicamp.br/unicamp/carta-de-servicos-ao-usuario>
- <sup>19</sup> Planilha CRUESP: <https://sites.usp.br/codage/wp-content/uploads/sites/264/2023/11/quad09-2023.pdf>;  
[http://www.aeplan.unicamp.br/wp-content/upload/sites/5/07/informe\\_Aeplan\\_225.pdf](http://www.aeplan.unicamp.br/wp-content/upload/sites/5/07/informe_Aeplan_225.pdf). Acesso em 10-11-2023.