**Remains payable from brazilian federal universities: an analysis in the period 2015-2022 from the perspective of Punctuated Equilibrium Theory**

**Restos por pagar de las universidades federales brasileñas: un análisis en el período 2015-2022 desde la perspectiva de la Teoría Del Equilibrio Puntuado**

**Restos a pagar das universidades federais brasileiras: uma análise no período de 2015-2022 sob a ótica da Teoria do Equilíbrio Pontuado**

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## Abstract

**Purpose**: To analyze from the point of view of the Punctuated Equilibrium Theory, the unprocessed Remains payable stock, in order to identify the periods of equilibrium and variations within the scope of Brazilian Federal Public Universities.

**Methodology**: The research is classified as to the focus as descriptive. To achieve the proposed objective, the data collection was carried out through documentary research, regarding the approach, the research is quantitative, a sample of 69 IFES was adopted. The variables used in this study were: Unprocessed Remains Payable registered, re-registered and canceled. The temporal aspect of analysis of the variables was the years 2015 to 2022.

**Results**: This study verified the adherence of PET in the evolution of the Unprocessed Remains Payable stock and identified periods of unusual variations in the universities' RAP. After this analysis, the presence of an equilibrium pattern with interruptions was evident, which confirms the central hypothesis that the Theory of Punctuated Equilibrium is relevant to analyze budget fluctuations in the Brazilian context.

**Contributions of the Study**: As a theoretical contribution, the research fills a gap by analyzing the behavior of RPNP in times of instability. In a practical context, this study helps public managers in the management of outstanding payments and in the balance of public accounts. Finally, the social contribution resides in improving the mechanisms for managing public accounts, which can be translated into improved public spending.

**Keywords**: Punctuated Equilibrium Theory; Remains Payable, Brazilian Federal Universities.

## Resumen

**Objetivo**: Analizar, desde el punto de vista de la Teoría del Equilibrio Puntuado, el stock de Restos por pagar sin procesar, con el fin de identificar los períodos de equilibrio y variaciones en el ámbito de las Universidades Públicas Federales brasileñas.

**Metodologia:** La investigación se clasifica en cuanto al enfoque como descriptiva. Para lograr el objetivo propuesto, la recolección de datos se realizó a través de una investigación documental, en cuanto al enfoque, la investigación es cuantitativa, se adoptó una muestra de 69 IFES. Las variables utilizadas en este estudio fueron: Restos por Pagar No procesados matriculados, reinscritos y cancelados El aspecto temporal de análisis de las variables fueron los años 2015 a 2022.

**Resultados**: Este estudio verificó la adherencia del PET en la evolución del stock de Restos No Procesados por Pagar e identificó períodos de variaciones inusuales en la RAP de las universidades. Después de este análisis, se evidenció la presencia de un patrón de equilibrio con interrupciones, lo que confirma la hipótesis central de que la Teoría del Equilibrio Puntuado es relevante para analizar las fluctuaciones presupuestarias en el contexto brasileño.

**Contribuciones del Estudio**: Como aporte teórico, la investigación llena un vacío al analizar el comportamiento de RPNP en tiempos de inestabilidad. En un contexto práctico, este estudio ayuda a los gestores públicos en la gestión de los pagos pendientes y en el balance de las cuentas

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públicas. Finalmente, la contribución social reside en perfeccionar los mecanismos de gestión de las cuentas públicas, lo que se puede traducir en una mejora del gasto público.

**Palabras clave**: Teoría del equilibrio puntuado; Queda por Pagar, Universidades Federales Brasileñas.

## Resumo

**Objetivo**: Analisar, sob o enfoque da Teoria do Equilíbrio Pontuado [PET], o estoque de Restos a pagar não processados [RPNP], para identificar os períodos de equilíbrio e de variações no âmbito das Universidades Públicas Federais Brasileiras.

**Metodologia**: A pesquisa classifica-se quanto ao enfoque como descritiva. Para atingir o objetivo proposto, o levantamento de dados foi realizado através de pesquisa documental, quanto à abordagem, a pesquisa é quantitativa, adotou-se uma amostra de 69 Instituições Federais de Ensino Superior [IFES]. As variáveis utilizadas neste estudo foram: Restos a Pagar Não Processados inscritos, reinscritos e cancelados. O aspecto temporal de análise das variáveis foram os anos de 2015 a 2022.

**Resultados**: Este estudo verificou a aderência da PET na evolução do estoque de Restos a Pagar Não Processados e identificou períodos de variações incomuns nos RAP das universidades. Após essa análise, ficou evidente a presença de um padrão de equilíbrio com interrupções, o que confirma a hipótese central de que a Teoria do Equilíbrio Pontuado é relevante para analisar as flutuações orçamentárias no contexto brasileiro.

**Contribuições do Estudo**: Como contribuição teórica, a pesquisa preenche uma lacuna ao analisar o comportamento dos RPNP em momentos de instabilidade. No âmbito prático, este estudo auxilia os gestores públicos no gerenciamento dos restos a pagar e no equilíbrio das contas públicas. Por fim, a contribuição social reside em aperfeiçoar os mecanismos de gestão das contas públicas, que podem ser traduzidas na melhoria do gasto público.

**Palavras-chave**: Teoria do Equilíbrio Pontuado; Restos a Pagar, Universidades Federais Brasileiras.

## 1 Introduction

The budget law provides for the principle of budget annuality and determines that the revenues and expenses provided for in the Annual Budget Law [LOA] are executed within the financial year to which they belong, in accordance with Law No. 4,320 (1964). In view of the rigidity resulting from the principle, Law No. 4,320 (1964) and the Constitution of the Federative Republic of Brazil (1988) allow exceptions to the rule. This is the mechanism for recording remains payable, which, according to the Accounting Manual Applied to the Public Sector [MCASP] (2021), are regularly committed expenses, corresponding to the current or previous financial year, but which have not been paid by 31 December of the current financial year, and can therefore be classified into two categories: unpaid outstanding processed; and unprocessed unpaid balances.

Thus, processed unpaid balances correspond to expenses settled but not paid by the end of the year, while unprocessed unpaid balances are expenses that were only committed, whose settlement and payment were not carried out within the year. In this sense, the remaining

payments can be considered as a postponement of expenses, increasing public debt and compromising the government's future revenues, as well as the regular functioning of the financial programming for the following year (Alves, 2015).

Among the reasons that lead to the registration of remains to be paid, contingency stands out - as a spending limitation instrument used by the Federal Government - in addition to the complexity and bureaucracy of bidding processes, added to the lack of planning by executive bodies. Therefore, a significant portion of commitments are issued at the end of the financial year, although there is no time to carry out the expenditure. Thus, the balances of unprocessed commitments are recorded in outstanding payments and accumulated for the following year (Garcia, Melo, Resende, Araújo & Marciniuk, 2015).

Therefore, in view of the large volume of resources registered in unpaid balances, the Federal Government issued Decree No. 9,428, of June 28, 2018 (2018), with the aim of regulating expenses registered in unprocessed balances payable, the maximum deadline for settlement became June 30th of the second year following its registration. Therefore, as a result of this change, within the scope of the Ministry of Education [MEC], Federal Universities were the most affected.

Furthermore, the Covid-19 pandemic directly impacted the Federal Government's public budget (Monteiro, Rengel, Rosa, Lunkes & Haskel 2021), affecting the budget management of federal universities in the face of an atypical period of instability and change, characterized by suspension of face-to-face activities that resulted in teaching being offered remotely (Flores,2022).

In the view of Aquino and Azevedo (2017), the remainder to be paid constitutes a parallel budget that is outside external control, thus contributing to the loss of credibility and transparency of the public budget. Camargo (2014) used the term "cases of remainders to be paid" in order to draw attention to the indiscriminate use of the mechanism to serve the government's vested interests.

In this context, there is a growth in studies covering the theme of outstanding amounts registered within the scope of Federal Higher Education Institutions [IFES]. The phenomenon arises from the volume of resources that are registered in remainders payable by these institutions, as studies already carried out indicate. From this perspective, Vasconcelos (2018) proposed a control instrument applicable to the budgetary and financial execution of a Federal Higher Education Institution [IFES], with the aim of assisting the manager in controlling and reducing the effects of unpaid balances.

The study by Nonaka (2019) sought to evaluate the efficiency of budget management of unprocessed unpaid balances at IFES in the period from 2008 to 2018. Coelho, Santana, Fey and Santos (2019) verified the reflection of the actions carried out by the Federal University of Santa Catarina in the management of unprocessed outstanding payments from 2011 to 2016. On the other hand, Mota (2021) analyzed the relative efficiency of the management of unprocessed outstanding payments within the scope of federal universities, with the advent of Decree No. 9,428 of 2018 (2018).

The theoretical lens used in this investigation is based on the Punctuated Equilibrium Theory, which explains the behavior of periods of equilibrium as well as changes in the implementation of public policies over time (True, Jones & Baumgartner, 2007). Therefore, although budget execution is an eminently technical task, the choice of the theoretical model is justified, as it is understood that the phenomenon can be interpreted in light of PET, since this theory seeks to explain both stability and specific variations (Galdino and Andrade, 2020).

In view of this, given the need to better understand budgeting practices in atypical periods, the question arises: **What are the periods of balance and variations in the stock of unprocessed Remains Payable at Brazilian Federal Public Universities, in the period from 2015 to 2022?** Thus, the present study consists of analyzing, from the perspective of the

Punctuated Equilibrium Theory, the unprocessed Remains Payable stock, to identify the periods of equilibrium and variations within the scope of Brazilian Federal Public Universities.

Based on previous studies, this research contributes to the topic of budget management at Federal Universities in light of the behavior of RPNPs in times of instability and change. Furthermore, the research differentiates itself by analyzing the budget in light of the Punctuated Equilibrium Theory.

As a theoretical contribution, the research fills a gap by treating differently from the research by Vasconcelos (2018), Nonaka (2019), Coelho, Santana, Fey and Santos (2019) and Mota (2021), since these studies depart from the management of Remains Payable, while the present study aims to analyze the behavior of RPNP in times of instability. In a practical sense, this research helps public managers in managing outstanding payments and balancing public accounts. Finally, the social contribution lies in improving public accounts management mechanisms, which can be translated into improved public spending.

The work was divided into five sections, including: section 1 contains this introduction; 2 discusses the literature review that permeates the assumptions of the punctuated equilibrium theory, the management of outstanding amounts and budgetary policies; section 3 presents the methodological procedures; 4 presents the collected data and analyzes the results; and section 5 reports the final considerations.

## 2 Literature Review

### 2.1 Punctuated Equilibrium Theory

In the process of formulating public budgetary policies, four theories stand out that serve to analyze them: the Incremental model, Serial Judgment, Multiple Flows and Punctuated Equilibrium (Abreu, Neiva & Lima, 2012).

According to Ollaik, Wenceslau, Serpa and Medeiros (2011), decisions on budget allocations are made based on the previous budget, with small occasional variations. The incremental model developed by Davis, Dempster, and Wildavsky (1966) points out that budget variations are the result of changes that occur gradually, almost always resulting from changes in paradigms or governments (Fittipaldi, Costa & Araújo, 2017).

Meanwhile, the Serial Judgment, proposed by Padgett in 1980, diverges from incrementalism, although it uses the budgetary bases of previous years as a reference. In this model, budget decisions use sequential steps established by objectives and alternative strategies, which occur in a process of limited rationality, the result of which is not deterministic (Silva, Nascimento & Silva, 2021).

On the other hand, the multiple flows model, developed by John W. Kingdome, in 1984, seeks to analyze how public policies are developed, under ambiguous conditions, observing the convergence of the three flows: the problem flow; the flow of proposed solutions; and political flow. In this sense, the model seeks to understand how some problems are included in public policy agendas and translated into budgetary allocations (Cairney & Jones, 2016).

Finally, the Punctuated Equilibrium Theory (PET) seeks to explain the stability and volatility of government public policies, since its construction is stable for the most part, although there are periods of rapid changes and large punctuations. The model began in 1954, when Ernst Mayr refuted the dominant thesis of the theory of the evolution of organisms, proposed by Charles Darwin and Alfred Russel Wallace, that biological evolution occurs gradually, but rather through mutations, recombinations and natural selection (Fernandes & Almeida, 2019).

In 1972, paleontologists Stephen J. Gould and Niles Eldredge opposed the prevailing idea of gradual biological evolution by stating that, after long periods of incremental changes, new species evolved due to a marked environmental change (Gível, 2010). Following this

perspective, in the 1990s, the theory was adapted by Baumgartner and Jones (1991, 2009) as a complement to the incremental theory, since the latter does not explain the unpredictable intervals that appeared or interrupted long periods of relative stability. It was then that PET, as a descriptive concept, entered political science for the first time, in the process of formulating public policies (Prindle, 2012).

According to Jones and Baumgartner (2009), the process of formulating public policies is complex and involves numerous factors such as: nature of institutions; priorities of decision makers; partisan, economic and social variables; information; financial analyses, budgetary restrictions, lobbying activities, which result in deliberations on budgetary policy. In this sense, the authors state that the typical pattern of budget distribution is leptokurtic, that is, they follow a pattern in which there are few changes from one year to the next. On the other hand, there are moments of large variations, classified as fat tails.

Since then, studies based on the Punctuated Equilibrium Theory have advanced internationally, from the perspective of the North American reality. In Brazil, however, PET has been modestly used to understand the process of formulating and executing budget policies at its various levels of government, contemplating incremental and specific periods in the analysis of budget execution, showing that the Incremental Theory, in itself, does not explain the phenomenon of public policies (Silva, Nascimento & Silva, 2022).

## 2.1.2 Previous studies

In the international context, the authors Breunig and Koski (2012) analyzed the long-term results of state policies between the years 1984 and 2009, the results of which indicate significant scores in times of economic crises, in addition to the pressures arising from specific variables in the environment of each state.

John and Margetts (2003) used the punctuated equilibrium model in the budget analysis of the United Kingdom central government, in the period from 1951 to 1996, including the portfolios of agriculture, defense, social security, education, health, housing, industry, transport. The authors concluded that changes in budgetary policy have a leptokurtic distribution, the result of which appears in most of the sectors studied.

Kuhlmann and Van der Heijden (2018) carried out a review study on the Punctuated Equilibrium Theory, and addressed the implications of this topic for the development of additional theories in policy analysis. Among the results, the authors point out that few studies apply the model in accordance with the precepts of Baumgartner and Jones; Furthermore, there are a variety of quantitative and qualitative applications of PET concepts in a variety of public policies, and finally, the United States is still the preponderant country in studies on this theory, with the highest number of publications.

In the case of Brazilian studies, researchers Silvestre and Araújo (2015) validated the assumptions of the Punctuated Equilibrium Theory in 184 municipalities in the State of Ceará, from 2006 to 2010. The results showed that the distribution of budgets is not incremental, as there are periods of stability followed by specific moments of changes in local budgetary policy.

Similar results were found in the study by Carvalho (2018), when carrying out a descriptive analysis of the Union's budget execution in the period from 1980 to 2014. The findings indicate that the greatest variations occurred in the years 1986, 1989 and 1990, corresponding to the periods of significant institutional changes. According to the author, the PET theoretical model is valid for examining and understanding the behavior of decisions in the budget policy process.

Silva, Nascimento and Silva (2021) also validated the PET, when investigating decision-making during budget executions in the city of São Paulo, from 2002 to 2019, whose results showed that decision-making in the execution of revenue and expenditure total occurred based

on incremental processes, while execution by government functions occurred based on punctuated or atypical processes.

Silvestre, Sá and Emmendoerfer (2021) sought to analyze the relationship between citizens' priorities in the budgetary distribution of public security, health, education and sanitation services of state governments and the Federal District, covering the period between 2013 and 2018. The results indicate that budget distribution in state public policies is incremental with specific variations, in addition, citizen perception has direct effects on political decisions on budget distribution.


## 2.2 Budget Planning

In Brazil, it is the responsibility of the Union, the States and the Federal District to legislate concurrently on budgetary matters and their amendments, in accordance with the Federal Constitution of 1988 (1988). The annual Budget Law must provide for the specification of revenue and expenditure in order to highlight the government's financial economic policy and work program, observing the principles of unity, universality and annuality, in accordance with Law No. 4,320 (1964).

Furthermore, the fiscal goals and limits relating to the results between revenues and expenses must also be observed, as prescribed by the Fiscal Responsibility Law [LRF] nº 101, of May 4th (2000). This law was created with the purpose of establishing public finance standards aimed at responsibility and transparency in fiscal management, providing limits on personnel expenses and public debt, credit operations and registration of outstanding amounts. Furthermore, the spirit of the law incorporated the principles of planning, control, transparency and responsibility into the budget (Leite, Cruz, Silva, & Nascimento, 2019).

Budgetary planning is also the starting point for the implementation of public policies, being composed of three normative instruments: the Multi-Year Plan [PPA], the Budget Guidelines Law [LDO] and the Annual Budget Law [LOA], which are foreseen in the LRF (2000) and in article 165 of the Federal Constitution (1988), with the head of the executive being responsible for proposing them. In this sense, the results of budget execution are directly related to the effectiveness in complying with public expenditure planning (Mendes & Sousa, 2006).

The PPA presents the programs, projects and activities that the government intends to carry out during its management within the four-year period, covering the guidelines, objectives and goals of public administration. On the other hand, the LDO represents the link between the PPA and the LOA. In addition, it provides for changes in tax legislation and establishes the application policy of official financial development agencies. While the LOA is equivalent to the materialization of the budget by estimating revenues and fixing expenses for a fiscal year, in line with what was planned in previous instruments (Colauto, Ruas, Pires, & Pereira, 2013).

Within the democratic rule of law, the budget also constitutes a type of authorization given by the people so that governments can use public resources in order to meet the needs of society (Oliveira & Ferreira, 2017). For Abreu and Câmara (2015), the budget consists of a tool for government action that reflects the ideas and thoughts of those in power and has the power to impact the entire public administration.

Therefore, budget execution is regulated through Law No. 4,320 (1964), which provides for the three phases that make up public expenditure, in this order: commitment, settlement and payment. The first phase is characterized as being the act emanating from a competent authority that creates an obligation for the public entity whether or not the condition is implemented. The second phase consists of the recognition of the right acquired by the creditor, that is, the certification by the public entity of the supplies made or services provided. In the last phase we

have payment, which is the order issued by the competent authority, authorizing the expense to be paid.

The Accounting Manual Applied to the Public Sector - MCASP (2021) prescribes that Remains Payable (RAP) consists of expenses committed, but not paid until the end of the calendar year, that is, December 31 of the current year, being classified as Processed Remains Payable (RPP), and Unprocessed Remains Payable (RPNP). The first case refers to expenses already committed and settled that are awaiting payment, while the second is restricted only to committed expenses that are awaiting the next phases of expenditure. According to Alves (2015), the remaining payables are a type of obligation to pay, consisting of a specific portion of the execution of budgetary expenses to be incurred.

## 3 Methodological Procedures

### 3.1 Research Strategy and Method

The research is classified, in terms of focus, as descriptive. According to Lakatos (2011, p.6), this type of research is justified by addressing four aspects: description, recording, analysis and interpretation of current phenomena, aiming at their functioning in the present.

To achieve the proposed objective, data collection was carried out through documentary research, since it is based on documents collected from all federal universities, operationalized through laws, ordinances, resolutions and decrees. In addition, reports of unprocessed unpaid balances from all Brazilian federal universities extracted from the Management Treasury website were used. According to Chizzotti (2005), documentary research involves the compilation of knowledge produced and the selection of appropriate tools to analyze an important and current problem, without resorting to paths already explored or issues already resolved.

As for the approach, the research is quantitative, as it measures the volume of RAP and its evolution in federal universities. According to Richardson (2015), quantitative research is characterized by an emphasis on quantification, both in data collection and in its treatment and analysis, using a variety of techniques, from the simplest to the most complex.

### 3.2 Sample, variables and database

A sample of 69 IFES was adopted from a population of 118 IFES (INEP, 2020). Annex A contains the complete list of the 69 Brazilian federal universities included in the research. The variables used in this study were: Unprocessed Remains Payable registered, re-registered and canceled. The reason for choosing the study of Unprocessed Remains Payable was due to the high volume of RAP and its respective impact on the accounts of Brazilian public universities. The temporal aspect of analyzing the variables was the years from 2015 to 2022. The lack of data available in the Management Treasury in the periods prior to the one researched here is the justification for adopting the period from 2015 to 2022. The data were extracted from the Management Treasury website in June 2023.

## 4 Results and Analysis

For the purposes of analyzing the results, the current composition of the stock of unprocessed payables (registered and re-registered) and the analysis of the evolution of canceled RPNPs will be considered, both by year of launch.

## 4.1 Analysis of the composition of the stock of registered and re-registered RPNP, by year of launch

Table 1 shows the evolution of the stock of enrolled and re-enrolled RPNPs, by year of launch, at Federal Universities in the period from 2015 to 2022.

**Table 1**

*RPNP registered and re-registered by year of launch*

| RELEASE YEAR | REMAINS TO PAY NOT PROCESSED REGISTERED | REMAINS TO PAY NOT PROCESSED RE-REGISTERED | TOTAL RPNP (REGISTERED + RE-REGISTERED) |
|---|---|---|---|
| **2022** | R$ 2.408.573.760 | R$ 878.295.075 | R$ 3.286.868.836 |
| **2021** | R$ 3.131.748.536 | R$ 827.474.195 | R$ 3.959.222.731 |
| **2020** | R$ 2.772.032.077 | R$ 657.503.364 | R$ 3.429.535.442 |
| **2019** | R$ 2.803.645.044 | R$ 1.358.259.815 | R$ 4.161.904.859 |
| **2018** | R$ 2.753.961.096 | R$ 1.436.709.553 | R$ 4.190.670.650 |
| **2017** | R$ 2.879.931.093 | R$ 1.263.182.982 | R$ 4.143.114.075 |
| **2016** | R$ 2.063.969.263 | R$ 1.510.628.347 | R$ 3.574.597.610 |
| **2015** | R$ 2.796.285.018 | R$ 1.691.717.473 | R$ 4.488.002.492 |

**Source:** *Tesouro Gerencial (2015-2022).*

From the values presented in Table 1, it is observed that the values of the stock of registered and re-registered RPNP indicate a position of stability between the years 2015 to 2019. However, there is a significant variation in the years 2020 to 2022. It is worth highlighting the following: The reduction in RPNP re-enrolled in the period from 2020 to 2022, considering the average of previous years presented in the table, as well as the increase in RPNP enrolled in 2021, in relation to previous years, is atypical.

The reduction of RPNP re-registered in 2020 of R$700.75 million in relation to the previous year was due to the cancellation of R$900.21 million of RAP in 2019. This cancellation was the result of the change in legislation, by virtue of the Court of Auditors of the Union (TCU), an external control body responsible for monitoring the country's budgetary and financial execution, which observed the extended RAP balances of IFES and as a measure issued TCU Ruling No. 2823/2015 charging the Federal Budget Secretariat (SOF) and the National Treasury Secretariat (STN) measures aimed at controlling, in the coming years, the increase in the amount of processed and unprocessed unpaid balances, in accordance with the principle of budgetary annuality established in article 165, III, of the Federal Constitution, in in conjunction with article 2 of Law 4,320/1964, and with the principle of responsible fiscal management provided for in article 1 of Complementary Law 101/2000.

As a result, RAPs registered and re-registered until 2016 as unprocessed and which were not paid by December 31, 2019 were cancelled. And the canceled amounts had an impact on reducing re-enrollments for subsequent years.

On the other hand, there was an increase in the volume of RAP registered in 2021 compared to 2020, in the amount of R$359.71 million. This fact is mainly justified due to the pandemic period in which Universities were operating remotely. This led to an interruption and/or reduction in the acquisition of goods and provision of services given the reduction in the flow of students, teachers and administrative staff in their respective bodies, causing a reduction in the consumption of electricity, water, telephony, transport, tickets, acquisition of food for University Restaurants that were closed during this period, even though there was no reduction

in contractual values. In this way, the balance of commitments that were not settled during the year contributed to the increase in RPNP registration.

Therefore, it is worth highlighting that both the period of stability and the punctuated variations are aligned with what was proposed by the theory that seeks to explain changes in public policies, through budget execution, such as the Punctuated Equilibrium Theory.

**4.2 Analysis of the composition of the stock of canceled RPNP by year of launch**

Table 2 presents the evolution of the stock of canceled RPNPs, by year of launch, at Federal Universities in the period from 2015 to 2022.

**Table 2**
*RPNP canceled by year of release*

| RELEASE YEAR | RPNP CANCELED |
|---|---|
| 2022 | R$ 225.644.456 |
| 2021 | R$ 329.870.219 |
| 2020 | R$ 299.710.600 |
| 2019 | R$ 900.215.408 |
| 2018 | R$ 268.514.611 |
| 2017 | R$ 255.779.542 |
| 2016 | R$ 336.907.985 |
| 2015 | R$ 288.105.824 |

**Source:** *Tesouro Gerencial (2015-2022).*

Table 2 shows a period of stability in the canceled amounts of RAP in the period from 2015 to 2018. In contrast, in 2019, a cancellation of R$900.21 million of RAP stands out. An increase of 70% compared to 2018. This score occurred as a result of the publication of Decree No. 9,428 (2018), which established in its art. 3° the cancellation of RAP balances registered and re-registered until the 2016 financial year as unprocessed and which were not settled by December 31, 2019.

The cancellation of unpaid balances can bring significant benefits to the financial management of agencies, as RAPs compete for financial resources with the current year's expenses. The legislation that addresses the procedures for canceling unpaid balances is mainly aimed at unprocessed RAPs, since processed ones involve expenses in which the creditor's right has already been assessed and, therefore, should not be canceled, unless there is specific circumstances.

Decree No. 9,428 (2018) promoted significant changes in the way in which the remaining payables of bodies of the Federal Executive Branch, especially Federal Higher Education Institutions (IFES) are registered, blocked and canceled. These changes represent an important advance in controlling the RAP balance, which had been growing significantly since 2008, becoming almost a parallel budget. Among the main changes introduced by Decree No. 9,428 (2018), the following stand out: the expansion of the scope of unprocessed and unliquidated outstanding payments, which are now blocked for analysis purposes by the responsible managers; and the determination of a period of one and a half years for unprocessed unpaid balances to be settled, otherwise their balances will be blocked, and, if unblocked, they will be in force until the end of the following financial year.

It should be noted that before this decree was issued, there was no rule for canceling unblocked outstanding payments, which allowed these amounts to remain in the form of

unprocessed RAP for years. This lack of regulation made it very difficult for the government to control the growth in the balance of unprocessed RAP.

Thus, in general, the applicability of the Punctuated Equilibrium Theory can be seen when analyzing the variations in balance and interruption of unprocessed Remains Payable enrolled, re-enrolled and canceled in Brazilian Public Universities.

## 5 Final Considerations

Finally, in view of the objective of analyzing the stock of Unprocessed Remaining Payments from the Punctuated Equilibrium Theory, to identify periods of balance and variations within the scope of Brazilian Federal Public Universities, this study verified the adherence of PET in the evolution of the stock of Unprocessed Remains Payable and identified periods of unusual variations in the universities' RAP. After this analysis, the presence of an equilibrium pattern with interruptions became evident, which confirms the central hypothesis that the Punctuated Equilibrium Theory is relevant for analyzing budget fluctuations in the Brazilian context.

According to the results of this research, it was possible to infer that despite the relative stability in the history of the stock of unprocessed unpaid remains, there was a significant change in its composition, resulting in atypical sudden variations, which demonstrates adherence to the Punctuated Equilibrium Theory , such as the increase in RPNP canceled in 2019, the reduction in RPNP re-enrolled in 2020, and the increase in RPNP enrolled in 2021.

The greater ranges of variations that occurred are justified by changes in regulations such as Decree No. 9,428 (2018), which modified Decree No. 93,872 (1986), and changed the system for registering, blocking and canceling outstanding payments from government bodies. Federal Executive, representing a significant improvement in its control. As well as the period of the Covid-19 epidemic, which consequently resulted in the interruption of the IFES' in-person operations, impacting the execution of commitments under service contracts that were not carried out.

As a theoretical contribution, the research fills a gap by analyzing the behavior of RPNPs in times of instability. In a practical sense, this study helps public managers in managing outstanding payments and balancing public accounts. Finally, the social contribution lies in improving public accounts management mechanisms, which can be translated into improved public spending.

The research was limited to collecting the values of "Unprocessed" Remains Payable (registered, re-registered and canceled), to carry out analyzes of variations over the period. It is suggested that in future research the "execution" of unprocessed Remains Payable per year of commitment issuance be analyzed, also including Processed Remains Payable.

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## Annex A: List of Brazilian Federal Universities in 2023

| Seq. | Name | Acronym | Seq. | Name | Acronym |
|---|---|---|---|---|---|
| 1 | Universidade de Brasília | UnB | 36 | Universidade Federal de Juiz de Fora | UFJF |
| 2 | Universidade Federal da Grande Dourados | UFGD | 37 | Universidade Federal de Lavras | UFLA |
| 3 | Universidade Federal de Goiás | UFG | 38 | Universidade Federal de Minas Gerais | UFMG |
| 4 | Universidade Federal de Mato Grosso | UFMT | 39 | Universidade Federal de Ouro Preto | UFOP |
| 5 | Universidade Federal de Mato Grosso do Sul | UFMS | 40 | Universidade Federal de São Carlos | UFSCar |
| 6 | Universidade Federal da Bahia | UFBA | 41 | Universidade Federal de São João del-Rei | UFSJ |
| 7 | Universidade Federal do Sul da Bahia | UFSB | 42 | Universidade Federal de São Paulo | UNIFESP |
| 8 | Universidade Federal do Recôncavo da Bahia | UFRB | 43 | Universidade Federal de Uberlândia | UFU |
| 9 | UniversidadeFederaldaIntegraçãoInternacionaldaLusofoniaAfro-Brasileira | UNILAB | 44 | Universidade Federal de Viçosa | UFV |
| 10 | Universidade Federal da Paraíba | UFPB | 45 | Universidade Federal do ABC | UFAB |
| 11 | Universidade Federal do Cariri | UFCA | 46 | Universidade Federal do Espírito Santo | UFES |
| 12 | Universidade Federal de Alagoas | UFAL | 47 | Univ. Federal do Estado do Rio de Janeiro | UNIRIO |
| 13 | Universidade Federal de Campina Grande | UFCG | 48 | Universidade Federal do Rio de Janeiro | UFRJ |
| 14 | Universidade Federal de Pernambuco | UFPE | 49 | Universidade Federal do Triângulo Mineiro | UFTM |
| 15 | Universidade Federal de Sergipe | UFS | 50 | Universidade Federal dos Vales do Jequitinhonha e Mucuri | UFVJM |
| 16 | Universidade Federal do Ceará | UFC | 51 | Universidade Federal Fluminense | UFF |
| 17 | Universidade Federal do Maranhão | UFMA | 52 | Universidade Federal Rural do Rio de Janeiro | UFRRJ |
| 18 | Universidade Federal do Oeste da Bahia | UFOB | 53 | Universidade Federal da Fronteira Sul | UFFS |
| 19 | Universidade Federal do Piauí | UFPI | 54 | Univ. Fed. da Integração Latino-Americana | UNILA |
| 20 | Univ. Federal do Rio Grande do Norte | UFRN | 55 | Universidade Federal de Ciências da Saúde de Porto Alegre | UFCSPA |
| 21 | Universidade Federal do Vale do São Francisco | UNIVASF | 56 | Universidade Federal de Pelotas | UFPEL |
| 22 | Universidade Federal Rural de Pernambuco | UFRPE | 57 | Universidade Federal de Santa Catarina | UFSC |
| 23 | Universidade Federal Rural do Semi-Árido | UFERSA | 58 | Universidade Federal de Santa Maria | UFSM |
| 24 | Universidade Federal de Rondônia | UNIR | 59 | Universidade Federal do Pampa | UNIPAMPA |
| 25 | Universidade Federal de Roraima | UFRR | 60 | Universidade Federal do Paraná | UFPR |
| 26 | Universidade Federal do Acre | UFAC | 61 | Universidade Federal do Rio Grande | FURG |
| 27 | Universidade Federal do Amapá | UNIFAP | 62 | Universidade Federal do Rio Grande do Sul | UFRGS |
| 28 | Universidade Federal do Amazonas | UFAM | 63 | Universidade Tecnológica Federal do Paraná | UTFPR |
| 29 | Universidade Federaldo Oeste do Pará | UFOPA | 64 | Universidade Federal de Jataí | UFJ |
| 30 | Universidade Federal do Pará | UFPA | 65 | Universidade Federal do Agreste de Pernambuco | UFAPE |
| 31 | Universidade Federal do Tocantins | UFT | 66 | Universidade Federal de Rondonópolis | UFR |
| 32 | Universidade Federal Rural da Amazônia | UFRA | 67 | Universidade Federal do Delta do Parnaíba | UFDPAR |

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| 33 | Univ.Federal do Sul e Sudeste do Pará | UNIFESSPA | 68 | Universidade Federal de Catalão | UFCAT |
|----|------------------------------------------|-----------|----|------------------------------------------|-------|
| 34 | Universidade Federal de Alfenas | UNIFAL | 69 | Universidade Federal do Norte do Tocantins | UFNT |
| 35 | Universidade Federal de Itajubá | UNIFEI | | | |

**Source:** *research data.*