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NUMERICAL CONTRIBUTIONS FOR REFLECTING ON THE AUTONOMY AND FUNDING OF PUBLIC UNIVERSITIES IN ARGENTINA

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ABSTRACT: The objective is to identify significant differences in the number of graduates, student-teacher ratio, and governance structure using a specific methodology, in order to discuss how these factors may influence the efficiency of the public university system, challenging the concept of autonomy and emphasizing the need for transparency in the use of public funds. The methodology follows a quantitative approach using secondary data from the 2022 Statistical Yearbook of the Argentine university system. Three pairs of public universities were selected through purposive sampling based on similar student enrollment. Each pair compares a university from Greater Buenos Aires with one from the interior of the country. For each pair, variables such as number of graduates, teacher-student ratio, authority-teacher/student ratio, and an additional indicator on national treasury funding were analyzed. The main results show marked differences between these variables despite similar enrollment figures, suggesting that there is no linear relationship between resources and outcomes. This highlights the need to look inward at university operations and engage in resource allocation based on efficiency in results.

Keywords: authorities, governance, teachers, efficiency, graduates.

INTRODUCTION

The political change installed in Argentina, from the November 2023 elections that positioned in the presidency the candidate of a new political party identified as “Libertad avanza” (Yákovleva, 2024) has brought profound changes in terms of the ways of managing budgets and funds coming from the State coffers. In Argentina, the constitutional reform of 1994 gave rise to the autonomy of universities (Martínez, 2019), whose operation is regulated

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in Law 24521 of 1995 and the same stipulates that public universities are financed through a budget that is approved by Congress and that must be supported by objective criteria/indicators that promote an allocation system through the guidelines model. Although the purpose of this paper is not the budgetary analysis itself, it is important to highlight the gap between autonomy, economic autarchy, which generates a "versus" with external restrictions, such as, for example, the need for consultation with the executive branch every time a new career that involves hiring teachers is thought of, given that the largest proportion of university budgets are destined to pay salaries (Del Bello, 2012; Doberti, 2019).

These premises have recently generated numerous repercussions, as the President of Argentina vetoed the financing law and requested that universities be audited beyond their existing accountability. This has generated voices for and against, as many universities view these measures as an integral part of a broader defunding of the university education system, promoting adherence to marches and claims (Saforcada et al., 2024) without acknowledging the underlying need to improve the quality of public universities.

This panorama found some supporters of "looking inward" at universities, to understand what is happening and what their internal operating logics are, as a prerequisite for funding, particularly to move towards a model of "responsible autonomy," as suggested by Altbach (2009) and UNESCO/IESALC (2018). However, the detractors of this position immediately appealed to the defense of "university autonomy" as established in Article 29 of the Higher Education Law, the definition of which could be interpreted from some of the rights enunciated therein, as argued by Popovsky (2011):

"dictate and reform its statutes; define its governing bodies, establish their functions, decide their integration and elect their authorities; establish the regime of appointment, access, permanence, promotion and removal of teaching and non-teaching staff; establish the regime of admission, permanence and promotion of students, as well as the regime of equivalencies; set the regime of coexistence" (Popovsky, 2011, p. 227).

This generated a discussion on the implications, scope, and limitations of university autonomy. This is not a new debate, but one that has been going on in academia for a long time. Thus, three relevant concepts come into play in this instance of debate in Argentina.

On the one hand, there is the definition of academic autonomy, on the other, that of extended autonomy, and that of responsible autonomy. However, it is necessary to clarify that this paper adheres to the conception that autonomy is not absolute and has limits when the allocated budget depends on resources coming from citizens, who have the right to demand accountability to verify the efficiency in the management of resources.

The Real Academia Española (RAE, 2024) provides several definitions of autonomy, the first two being significant for this work. The first two definitions are significant for this work: "The power that municipalities, provinces, regions or other entities have within a State to govern themselves using their own rules and governing bodies" and the second, "The condition of someone who, for certain things, does not depend on anyone". With the mere analysis of this conceptualization, we can already appreciate a dichotomy that in the university field has its bases in the same mixture that gave rise to the universities and that is reaffirmed in the certainty that it is not a univocal concept, but, difficult to understand even from what is stated in the Argentine Constitution that although, it is a measure to avoid derisory limits, it is not so clearly defined its barriers (Martínez, 2019; Nosiglia, 2011). From the German university model, the importance of freedom of research and teaching was taken, while from the French model, the link with the State was strengthened (Acosta Silva, 2020). Therefore, this coexistence of "negotiated" autonomy with the state is part of the cultural tradition of the Argentine university system.

This intermediate point highlights a demand from the citizenry committed to the political system, which demands greater explanations and accountability processes when employee funds come from taxpayers' contributions. Thus, three characteristics become relevant in this debate, which were mentioned by Acosta Silva (2020). One of these is that public management needs more evidence to optimize the accuracy and impact of its decisions. On the other hand, the intrinsic value generated by quality standards, mostly built and evaluated by agencies external to the universities. And as a third characteristic, the efficiency and economy of resources, which implies improving the governance and performance of the institutions, and getting involved with them. These three characteristics are precisely those

that give rise to the analysis of the data offered by the statistical yearbook on the university system in Argentina.

IMPLICATIONS OF AUTONOMY

It cannot be ignored that autonomy is a highly valued value in a country such as Argentina, where every time there was a de facto government, universities were intervened, generating, on many occasions, a brain drain that forced them to go into exile in other countries. This is why "autonomy implies avoiding the interference of the powers that be in all aspects of university activities" (Coronel Barros et al., 2024, p. 4249). However, the aforementioned tensions around the "metric" measurement and the new narrative (Acosta Silva, 2020) of university autonomy delimit the definition that "Autonomy is an indispensable condition for institutions to exercise a critical and propositional role facing society" (Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura [UNESCO]/ Instituto Internacional para la Educación Superior en América Latina y el Caribe [IESALC], 2018, p. 23).

Academic autonomy appears within Law 24521 of 1995 in a differentiated manner in terms of autarchy, so that the differentiation around the freedom to modify curricula, create careers, the possibility of establishing their statutes and elect their governments are part of this broad freedom enjoyed by universities, both for this and for defining their lines of research and the theoretical perspective with which the chairs are designed. However, it has given rise to extended autonomy, where the university attributes to itself a competence in which there is no room for any type of financial audit beyond the traditional mechanisms of accountability (such as those of the Auditoría General de la Nación [AGN] or the Sindicatura General de la Nación [SIGEN]). Moreover, it seems to be more open to the external evaluation developed by the Comisión Nacional de Acreditación Universitaria [CONEAU] which focuses more on academic and general matters, but not on the use of funds from the National Treasury.

Responsible autonomy" in higher education refers to the interrelation between social responsibility and academic independence. Acosta Silva (2020) proposes that autonomy be exercised with openness to objective evaluations from outside, which guarantee the quality

and commitment of universities to society. According to Altbach (2009), the idea of accountability is legitimate, especially in the case of those countries where higher education, in general, is mainly funded by the State, as in Argentina; where the challenge is to find the balance between autonomy and State control. Furthermore, Popovsky (2011), proposes that the exercise of academic autonomy must admit concurrence with evaluation and accreditation systems that protect society by guaranteeing educational quality, allowing universities to demonstrate, both to themselves and to external evaluators, the fulfillment of quality standards for their continuous improvement. González (2005) and Matia Portilla (2022) emphasize that this "responsible autonomy" is the product of a culture of quality that demands public accountability, generating constant processes of improvement that reinforce the responsibility of all actors in the use of the resources received and that is typical of any organization with an effective nature. These approaches towards the reinterpretation of the concept of university autonomy give rise to numerical contributions to reflect on some key points in order to begin to delve into indicators that reflect part of the realities of public universities in Argentina.

METHODOLOGY

This study aims to identify significant differences in the number of graduates, the teacher-student ratio and the structure of authorities through a specific methodology, to discuss how these factors may influence the efficiency of the public university system, putting in tension the concept of autonomy and the need for transparency in the use of public funds.

The methodology used was a quantitative approach based on secondary data extracted from the Anuario Estadístico 2022 del sistema universitario argentino (Anuario Estadístico 2022 del sistema universitario argentino (Ministerio de Capital Humano de la Nación Argentina [Educación], 2022). Three pairs of public universities were selected by purposive sampling, using as a criterion the similarity in the number of students enrolled in undergraduate and graduate courses. Each pair is composed of two universities, comparing institutions in the Buenos Aires metropolitan area with universities in the interior of the country. For each pair, three key variables were analyzed. On the one hand, (1) the number of graduates, as an

indicator of academic productivity, for which the highest number of graduates within the same pair was divided by the lowest number to identify how many times more graduates graduated from the university with the highest number of graduates for each pair.

Secondly, (2) the teacher-student ratio focusing on the types of dedication, to evaluate the availability of human resources in terms of the student population, where a teacher density index was obtained by dividing the number of students by the number of teachers, to identify how many students there are for each teacher. Finally, (3) the ratio of authorities-students/teachers, to examine the management structure and its possible impact on institutional efficiency. To this end, an index was obtained of the density of management positions per number of teachers and another per number of students. In addition, an extra table was incorporated, linked to the management of the authorities, which broadly reflects the budget invested by the Treasury of the Argentine Nation within the framework of university financing.

The work seeks to introduce some numerical relationships that put in tension the model of extended autonomy, seeking to lean towards a model of responsible autonomy, with accountability. These results are a partial reflection of the selected university institutions, so they cannot be taken as absolute values since many variables have been left out, such as the amount and type of educational offer in each institution, the modality of the courses, the investment in research, development and technology equipment, as well as the amount of courses that require laboratory supplies, among other aspects. Therefore, the first approach is based on a deliberate selection of institutions with similar characteristics in terms of university enrollment, as shown in Table 1, where the pairs were segmented according to the size of the indicated student enrollment. Pair 1, made up of the National University of Catamarca and the National University of Lanús, which have an average undergraduate and graduate enrollment of 15,759 students, has been considered a small university. The medium-sized Pair 2, formed by the Universidad Nacional de Arturo Jauretche and Universidad Nacional de Jujuy, with an average enrollment of 31,015.5. Pair 3 of large size, formed by the Universidad Nacional de Lomas de Zamora and Salta, with an average of 41,794.

Table 1

Pairs of selected universities by undergraduate and graduate student enrollment.

Pair	University	Undergraduate and Graduate Student Enrollment	Size
1	Catamarca	15919	Small
	Lanús	15599	
2	Arturo Jauretche	30599	Medium
	Jujuy	31432	
3	Lomas de Zamora	40871	Large
	Salta	42717	

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

RESULTS

Doberti (2019) indicates that the financing system is always complex and that it is not possible to use the same formula since a large university has larger development programs and therefore a different cost system, as well as experimental careers or the need for laboratory supplies. Something similar occurs by virtue of the geographical area where the university is located, also in relation to the internal distribution of funds, which is very diverse within each university. However, one indicator that allows us to focus on the internal organization is the number of students per faculty member. Table 2 shows the teacher density (number of students per teacher); however, it would be utopian to think that these teachers are serving the number of students indicated, because there are tutorials, practical work supervisors or support teachers who do not make up the bulk of the close link, but they shed light on some indicators. Two data points are significant for all the universities, that of Lomas de Zamora, which has the largest number of teachers (one for every 9 students) and which,

in turn, doubles its peer in Salta. Jauretche University (Pair 2) has the lowest number of teachers per student, with an average of one teacher for every 18 students.

Table 2

Number of undergraduate and graduate students per faculty member

Pair	University	Students	Teacher	Number of Undergraduate and Graduate Students per Faculty Member (Teacher Density)
1	Catamarca	15919	1521	10
	Lanús	15599	1161	13
2	Arturo Jauretche	30599	1687	18
	Jujuy	31432	2566	12
3	Lomas de Zamora	40871	4553	9
	Salta	42717	2491	17

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

The ratio of the number of students per faculty member showed significant differences. Table 3 shows the types of teaching positions, and it should be noted that they include tenured, associate, adjunct, chief of practical work [JTP], and first assistant professors. Exclusive dedication corresponds to 40 hours per week, semi-exclusive to 20 hours per week, and simple to 10 hours per week (García and Broto, 2019, p. 60). However, there is also the category called "Other dedications" and, particularly in these universities, it is made up of those who work ad honorem (a very small proportion) or, for the most part, under contract. One fact that stands out from Table 3 is that Arturo Jauretche has almost half of its professors in the "contracted" format, who enter into other types of dedications, and the hourly load of these dedications is not specified. The National University of Lomas de Zamora has more than 90% of its teachers with simple dedication, and the National University of Salta, in the same pair as Lomas, has a little more than 48%. In Pair 2, Arturo Jauretche retains the highest proportion of teachers with other appointments, and his peer in a single assignment. Pair 1 has the highest proportion of teachers with single assignments, but Lanús complements them

with some contracted teachers. From this synthesis, it could be said that in these universities, there is a strong inclination for single-time and contract teaching, which could indicate a greater link between teachers and the labor field and the practice of the profession.

Table 3

Types of faculty dedication in each pair of universities

Pair	University	Total Teaching Positions	Exclusive Dedication	Semi-Exclusive Dedication	Simple Dedication	Other Types of Dedication
1	Catamarca	1521	297	456	738	30
	Lanús	1161	184	287	417	273
2	Arturo Jauretche	1687	195	542	250	700
	Jujuy	2566	263	586	1697	20
3	Lomas de Zamora	4553	127	222	4203	1
	Salta	2491	390	897	1204	0

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

The quality/quantity of teachers is a factor that may affect the graduation rate, so Table 4 shows the number of graduates in 2022, but in perspective with enrollment and the number of students per teacher. The first thing to note is that the largest number of graduates comes from universities located in the Buenos Aires area. Second, there is no proportional relationship between the number of students per faculty member, which could indicate that there is no direct relationship between graduation and the number of students that each faculty member can assist and accompany, given that only in one case (Lomas de Zamora) there are fewer students per faculty member and more graduates, but in the other two universities in each pair, with higher graduation, there are a larger number of students per faculty member. Third, is the number of graduates among universities with similar enrollment. In Pair 1, Lanús had almost 4 times more graduates (3.8); in Jauretche, almost 3 times more (2.9); and in Lomas de Zamora, almost 7 times more (6.8). Another fact that can be seen in the Anuario 2022 (Ministerio de Capital Humano de la Nación Argentina

[Educación], 2022) is that the highest proportion of graduates is delimited by the female gender, which on average, of the 6 universities analyzed, occupies more than 65% of the graduates.

Table 4

Number of graduates compared to the number of students per faculty member

Pair	University	Undergraduate and Graduate Student Enrollment	Graduates	Number of Undergraduate and Graduate Students per Faculty Member
1	Catamarca	15919	395	10
	Lanús	15599	1497	13
2	Arturo Jauretche	30599	815	18
	Jujuy	31432	280	12
3	Lomas de Zamora	40871	4063	9
	Salta	42717	594	17

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

Up to this point, data have been shown about the number of students, teachers, and graduates, so Table 5 includes a contextualization of the number of people in management positions in the institutions analyzed, which, in total, concentrate two grouped categories. On the one hand, the authorities, which are mainly composed of data related to the highest level of the strategic summit, those who make the most significant decisions, among whom are rectors, deans, and secretaries. On the other hand, there is also what according to Mintzberg (1991), could be called intermediate lines, which are in constant connection with the highest positions and the operational core of the teaching staff, made up of the higher non-teaching authorities which, according to the yearbook, are made up of directors, senior staff, support staff and others.

Continuing with the analysis of Table 5, the first data point of great contrast that appears is regarding the strategic summit between an institution of Pair 1 (small) and one of Pair 3 (large). More specifically, between the National University of Catamarca and the National University of Salta, with an enrollment of 15919 and 42717, respectively; but where the former, which is small has a greater number of people at the strategic summit than the one in Salta, which is almost three times larger in terms of student enrollment. Another fact that emerges from the analysis is that the smaller universities (Pair 1) have more management positions (strategic top and middle line) per number of teachers. The university with the fewest management positions in terms of the number of teaching staff is Lomas de Zamora, which has one management position for every 6.4 teaching staff. Finally, Table 5 also shows that the universities of Pareja 1 and the National University of Jujuy of Pareja 2 are the ones with the most management positions per number of students; these three also coincide in the highest number of management positions per number of teachers.

Table 5

Management positions in perspective with the number of teachers, students and graduates

Pair	University	Undergraduate and Graduate Student Enrollment	Number at Strategic Summit (Rector, Deans, and Secretaries)	Number in Middle Management (Senior Non-Teaching Authorities)	Total Management Positions	Management Position Density per Faculty Member	Management Position Density per Student	Number of Students per Faculty Member	Graduates
1	Catamarca	15919	63	630	693	2,2	23	10	395
	Lanús	15599	14	441	455	2,6	34,3	13	1497
2	Arturo Jauretche	30599	18	371	389	4,3	78,6	18	815
	Jujuy	31432	34	786	820	3,1	38,3	12	280
3	Lomas de Zamora	40871	74	625	699	6,5	58,5	9	4063
	Salta	42717	61	519	580	4,3	73,7	17	594

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

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Finally, without intending to address the subject in detail, Table 6 shows the state investment based on the 2022 yearbook (Ministerio de Capital Humano de la Nación Argentina [Educación], 2022), to leave open the possibility of carrying out further research on the use of public funds used in the selected universities. For this purpose, it is worth mentioning that the yearbook has a chart where the sources of funding are broken down, detailing those coming from the National Treasury, which account for 99% of funding, the other 1% being distributed among own resources, resources with specific allocation, external transfers and external credit. Table 6 shows the amount financed by the National Treasury in perspective with student enrollment and the number of graduates. In Pair 1, with small universities with similar student enrollment, the State invests almost twice as much in the National University of Catamarca, which registers 3.7 times fewer graduates than the University of Lanús, which received a lower amount of funding. This situation of higher State investment and lower graduate enrollment is repeated in the three pairs, with universities located in the interior of the country registering fewer graduates and higher investment.

Table 6

National Treasury investment in perspective with amount of expenditures

Pair	University	Undergraduate and Graduate Student Enrollment	State Investment from the National Treasury	Graduates
1	Catamarca	15919	6.800.015.310	395
	Lanús	15599	3.592.388.913	1497
2	Arturo Jauretche	30599	3.901.554.602	815
	Jujuy	31432	6.693.461.373	280
3	Lomas de Zamora	40871	7.930.512.583	4063
	Salta	42717	8.301.620.508	594

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

DISCUSSION OF RESULTS

The current debate in Argentina is between advocates of extended autonomy and academic autonomy, with a resounding discourse for and against "looking inward" to universities, to know what is happening and what are their internal operating logics, as a requirement for funding because they understand it as a way of "restricting" autonomy (Alvarado Cerezo, 2022, p. 46). It is understood that this autonomy is not absolute and has limits (Mántica, 2022) when the allocated budget depends on resources from citizens, who demand accountability in order to verify the efficiency of resource management. Beyond the fact that in Argentina the "General Audit Office of the Nation has conducted audits in national universities, but not on a regular or annual basis" (Genesir, 2024). Therefore, the objective is to identify significant differences in the number of graduates, the faculty-student ratio and the structure of authorities through a specific methodology, to discuss how these factors may influence the efficiency of the public university system, putting in tension the concept of autonomy and the need for transparency in the use of public funds. Since the modification of the Argentine National Constitution in 1994, autonomy (previously only autarchy) has been posed as a barrier to the executive power, however, the legislative definition has the competence to establish certain limits to university development (Martínez, 2019; Bernasconi, 2021, 2025), but also the need to be efficient.

The purpose of this paper is to put in tension some positions that leave doubts about accountability and the explanation of the efficient use of funds from the State coffers, as well as the incorporation of external control in public universities, which goes beyond audits and institutional self-evaluation that CONEAU uses as a basis for institutional evaluation. In this paper it is understood that it is essential to continue prioritizing academic independence, to have a flexible, updated and innovative curriculum, which allows a transdisciplinary vision, but within a framework of balance between autonomy, social responsibility, quality standards and efficient use of resources (Acosta Silva, 2020; Altbatch, 2009).

Each of the tables shown here shows a discrepancy between the ratio of students to teachers, the types of dedications they have, the number of graduates they register, and the number of people in management positions. Condor Campos et al. (2024) and Palomino Fernández et

al. (2024) have already studied how achieving educational quality depends on various factors, including the teacher, the number of students, innovation in the classroom, and the type of management leadership, among other aspects. It is understood that these structural differences are not enough to affirm whether or not educational quality exists, since it is a much broader variable that requires more indicators to analyze it, but they open the way for further research. Table 7 shows a synthesis of the findings. On the one hand, it was understood that the ratio of students per teacher is low when there are 15 or more students per teacher, medium when there are between 10 and 13 students per teacher, and high when there are 9 or fewer students per teacher. As for the ratio of management positions, they were categorized as high (one management position for every 23 students), medium (one management position for every 30 to 50 students), and low (one management position for every 51 or more students) according to the student enrollment analyzed. The number of graduates was understood as high for those who graduate more than 9% in relation to student enrollment; medium for those who graduate between 3 and 8.9% about enrollment (no cases), and low for those who graduate less than 3% about student enrollment (own categorization). We also included the relationship between the amount of funds invested by the National Treasury, where we only categorized as similar for the investments that do not differ so much towards the same pair, such as those of pair 3 and lower or double concerning the other university of that pair, to reflect the most significant data.

Table 7

Summary of findings

Pair	University	Teacher-to-student ratio	Ratio of management positions	Ratio of number of graduates	Ratio of funds invested by the National Treasury
1	Catamarca	Medium (10)	High (23)	Low (2,5%)	Double
	Lanús	Medium (13)	Medium (34,3)	High (9,6%)	Lower
2	Arturo Jauretche	Low (18)	Low (78,6)	Low (2,7%)	Lower
	Jujuy	Medium (12)	Medium (38,3)	Low (0,9%)	Double

3	Lomas de Zamora	High (9)	Low (58,5)	High (9,9%)	Similar
	Salta	Low (17)	Low (73,7)	Low (1,4%)	Similar

Note. Numerical data extracted from the Statistical Yearbook of the Argentine university system (Ministry of Human Capital of the Argentine Nation [Education], 2022).

Table 3 shows that there is a tendency towards simple dedications or teaching contracts, which, on the one hand, ensure the updating of those who are in front of the classroom, due to their link with the professional practice, but jeopardizes the availability of time for research, extension and dedication when accompanying students in their various learning processes (García and Broto, 2019). This issue does not cease to be relevant, since there are authors who even associate educational quality with teacher stability, so it is not a factor that can be easily dismissed (Glassow et al., 2023). Of course, this variable lacks a point that is as important as it is enriching: the vision of the students themselves.

In addition, Table 4 shows two viable ways to try to understand the logic behind the high graduation rate of one of the universities, that of Lomas de Zamora. Leaving a margin of doubt that it is an error in the loading of the data reported to the Secretariat of University Policies (SPU), which then processes the data for the yearbook; or that it has an efficient management in terms of graduation, although the unanswered question also arises as to how well the graduates of this university are inserted into the labor market? Is the quality of the training of these graduates measured in any way, what quality system is used to achieve such a high graduation rate, and can the link between the teachers and the labor market have an impact on the graduation rate, since most of them are full-time professors at the Universidad Nacional de Lomas de Zamora? Of course, the range of options for further research is quite wide, and the purpose of this paper was to show the tension that is generated from the mere analysis of the data to which everyone has access through the yearbook; however, it can be refined by knowing data that are not so easily available.

On the other hand, there is a need to focus on management positions, either from the strategic summit or from the middle lines. Table 5 shows the number of positions and, at first glance, there seems to be an over-dimension of management positions, especially in the National University of Catamarca, as well as in Lanús, where the smaller ones have similar numbers

of positions to those of large universities. It could be inferred that this breadth of criteria in the allocation of resources and in the face of university efficiency, could be a difficulty, especially if one thinks of a model of co-government, something that is already happening but is not so transparent in the university system, but that in part, from the financing, has been sustained (Popovsky, 2011, p. 243; Acosta Silva, 2020).

CONCLUSIONS

In closing, the following final words only point to the need to continue deepening the analysis of the public university system in Argentina, above all, to redefine the scope of autonomy, efficiency, and accountability mechanisms. This brief comparison between universities with similar enrollment was the starting point to identify whether or not there were differences in the allocation of resources based on the variables analyzed. All of this arose because the Argentine government discussed the question of whether the budget allocations to public universities should be audited from an accounting point of view. However, the crux of the matter is much deeper, because we should not only observe how they are managed administratively, but also focus on identifying the broad and diverse criteria that are held in similar universities in terms of student enrollment and that give rise to several questions, such as: what mechanism guarantees their organizational quality, how are the positions in governance distributed, how is the efficiency of the work of these universities measured, among others.

The main results responded to the stated objective and, by way of synthesis, were observed as relevant according to each pair analyzed. In **pair 1** (Universidad Nacional de Lanús and Universidad Nacional de Catamarca: enrollment between 15,500 and 16,000), it was observed that the State invests twice as much in Universidad Nacional de Catamarca compared to Lanús, despite the fact that Catamarca has a lower number of graduates. As for the number of teaching positions, both institutions have similar figures, as well as the distribution of dedications (exclusive, semi-exclusive, and simple). However, the number of positions of authority (including higher authorities such as rectors, deans, and secretaries, as

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well as non-teaching authorities: directors, senior staff, support staff, among others) is significantly higher in Catamarca, far exceeding Lanús.

In **pair 2** (Universidad Nacional Arturo Jauretche and Jujuy: enrollment between 30500 and 31500), it was found that the State invests twice as much in the National University of Jujuy, although it generates fewer graduates and has more professors than Jauretche. In addition, 66% of teachers in Jujuy are full-time, which contrasts with the figures for Jauretche. Concerning positions of authority, the National University of Jujuy has more than double the number of positions compared to Arturo Jauretche, considering both senior authorities and non-teaching staff.

Finally, in **pair 3** (Universidad Nacional de Lomas de Zamora and Salta: enrollment between 40800 and 42800), it was observed that state investment is similar in both universities, but Lomas de Zamora shows an extremely high number of graduates (4063 versus only 594 in Salta). In terms of teaching positions, Lomas has twice as many professors, although 92% of them are full-time. In terms of positions of authority, Lomas de Zamora has slightly more than 100 additional positions compared to the National University of Salta, both in higher authorities and in support and management staff.

In this context, moving towards a model of "responsible autonomy" becomes essential. This model must integrate more comprehensive external evaluation mechanisms, which guarantee academic quality, transparency in the use of resources, and the social commitment of the institutions. But clearly, it cannot be carried out from a reductionist approach, but requires a complementary look between numerical data and a qualitative approach that allows dimensioning the success factors in graduation rates and recognition of aspects that influence university efficiency, beyond the mere allocation of resources.

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