

Creates sustainable: support for family farming through social entrepreneurship and fiscal citizenship

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Decent Work and Economic Growth
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Abstract. project, developed within the scope of the Accounting and Fiscal Support Center of the Federal University of Rondonópolis (NAF/UFR), aims to support small producers, settlements and rural associations through accounting and tax assistance; preparation of fundraising projects; and incentives for family farming, aiming at productive inclusion, fiscal citizenship and sustainable socioeconomic development. Structured in four axes of action — participatory diagnosis, technical training, fundraising and the valorization of local production — the project integrates methodologies of community participation, practical training and institutional support for the consolidation of sustainable enterprises. The actions are carried out in rural communities, at the university and in partner spaces, strengthening the articulation between the university, civil society and the public sector. Preliminary results indicate advances in the financial autonomy of rural families, expansion of access to public policies and regularization with the Rural Environmental Registry (CAR) and the National Registry of Family Agriculture (CAF), in addition to the adoption of sustainable practices, such as the installation of biodigester tanks. By dialoging with the Sustainable Development Goals (SDGs) of the 2030 Agenda — poverty eradication, zero hunger and sustainable agriculture, health and well-being, and quality education — the initiative contributes to reducing inequalities, promoting social justice, strengthening environmental sustainability, consolidating itself as a space for social innovation, fostering citizenship, and transforming rural realities.

Keywords: Rural activity, Environment, Financial autonomy.

Contextualization and goals

The CRIA SUSTENTÁVEL project, developed within the scope of the Accounting and Fiscal Support Center of the Federal University of Rondonópolis (NAF/UFR), proposes working with small producers, rural settlements and rural associations through the provision of accounting and tax assistance, as well as technical support in the preparation of projects aimed at fundraising. The initiative seeks to strengthen family farming and promote productive inclusion, fiscal citizenship and sustainable socioeconomic development.

Rural communities, especially those in vulnerable situations, face historical cultural, political, and economic barriers that limit access to resources and perpetuate inequalities (BOFF; BARBOSA, 2023). In this context, CRIA

SUSTENTÁVEL proposes the valorization of rural entrepreneurship as a mechanism for innovation, income generation and the strengthening of financial autonomy.

Rural settlements have multiple relevance, as they play a role as engines of economic development, environmental preservation, and the promotion of social cohesion (AZEVEDO et al., 2024). Owing to their diversity, they can take on family, cooperative or ecological formats, reflecting different needs and opportunities for innovation (SANTOS; AMARAL, 2018; RODRIGUES; PEREIRA, 2021).

Entrepreneurship, understood as the transformation of ideas into organized economic activities (FONTANA; THIMOTEO, 2020), when combined with sustainable and inclusive practices,

is configured as social entrepreneurship. This is characterized by the search for positive socioenvironmental impacts, in which social value prevails over profit maximization (ALVES, 2021). Thus, the family farmer can be considered an agent of social entrepreneurship, as he seeks synergy between production, income generation, and collective benefits (FERREIRA et al., 2024).

In addition, Brazil has relevant public policies to strengthen family farming, such as the National Program for the Strengthening of Family Agriculture (PRONAF), the Food Acquisition Program (PAA) and the National School Feeding Program (PNAE), integrated into the Crop Plan (MAPA, 2024). However, the effectiveness of these policies requires specialized technical monitoring, a role in which the NAF/UFR is inserted.

The project's general objective is to support innovation and rural entrepreneurship through the access of small producers and settlers to development lines for productive activities, with a view to consolidating sustainable enterprises. In a complementary way, its specific objectives seek to promote fiscal citizenship and financial education, train participants in business management instruments, provide accounting and tax assistance appropriate to the demands of rural areas, encourage cooperation and innovation as strategic elements of entrepreneurship, and foster sustainable agricultural practices that strengthen local production and contribute to the socioeconomic and environmental development of communities served, in addition to expanding access to credit lines and development notices.

Methodology

The project's methodology is based on four interdependent axes of action designed to promote the strengthening of family farming and productive inclusion. The first axis consists of participatory diagnosis, carried out through meetings and conversation circles aimed at surveying local demands and stimulating the protagonism of producers. The second axis includes technical training, which is being developed through mini-courses, workshops, mentoring and citizenship

efforts, with the goal of training participants in management, innovation and sustainability practices. The third axis refers to fundraising, involving the identification of public notices, the preparation of projects and support in the search for sources of financing appropriate to the rural context.

Finally, the fourth axis corresponds to the valorization of local production, carried out through the organization of fairs and marketing events that strengthen the links between producers, consumers and institutional partners. The activities are carried out in a decentralized way, covering the spaces of rural communities, the Federal University of Rondonópolis, the headquarters of the NAF/UFR and places made available by partner entities, ensuring greater reach, community participation and social impact.

Results and Discussion

As partial results have already been achieved, the project has strengthened the financial autonomy of rural families, contributing to economic stability and the reduction of social vulnerabilities through the expansion of the participation of these small rural producers in public development policies, ensuring greater access to institutional resources and development opportunities.

Along the way, significant results have already been achieved, such as five visits to rural associations in the region of Rondonópolis/MT, with conversation circles and awareness lectures, in addition to services at the headquarters of the NAF/UFR aimed at tax regularization and the issuance of debt clearance certificates.

In addition, there are registrations in the Rural Environmental Registry (CAR) and support in documentation for participation in public notices to promote family farming, which have expanded the possibilities of access to resources and strengthened community organization.

In this way, the project not only projects future impacts but also already demonstrates concrete advances in the economic, social and environmental fields, in line with the principles of sustainable development.

Figure 1. Actions of the Cria Sustainability 2025.1 project

Entity	Student training	Meetings	Tax Guidelines	Inclusion of public notices, fundraising	Citizenship task force
Little village	3	2	5	3	1
Berigui	3	1	-	-	
Holding Hands	3	1	-	-	
Berigui	3	1		-	
Banana	3	1	3	-	
Plantation					

Final Considerations

The project dialogs with the Sustainable Development Goals (SDGs) of the 2030 Agenda,

especially those related to the eradication of poverty, zero hunger and sustainable agriculture, health and well-being, and quality education.

Through its execution, the next steps are expected to reduce inequalities, generate productive inclusion and expand the participation of small producers in decision-making processes, promoting not only economic development but also social justice and environmental sustainability.

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Ethical and Peer Review Principles

The authors confirm that this publication has been peer-reviewed by expert committees from a participating institution in the United Nations Academic Impact (UNAI).

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