

## Financial control of the solidarity Bazaar of the Paul p. Harris Nursing Home, through the happy retirement extension project, of NAF/CIC/UFR

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*Sustainable Development Goals / ONU*  
Good health and well-being

**Abstract.** The objective of this work is to assist in the financial control of the bazaar of the Paul P. Harris Nursing Home, through the extension project of the Accounting Sciences course at the Federal University of Rondonópolis, linked to the Accounting and Fiscal Support Center (NAF), entitled HAPPY RETIREMENT, which is aligned with the guidelines of the extension at UFR and the Sustainable Development Goals (SDGs) of the UN. The bazaar of this institution is essential because it contributes the necessary financial resources, given the scarcity and difficulties faced on a daily basis and the cost of the elderly stay. This study has a descriptive, case study and quantitative character. Data collection is carried out through the direct participation of professors and students in the onsite extension project on the days of the bazaar. The control is carried out through a cash flow where daily sales are recorded, which later results in a monthly report of monetary income. The results show that sales have grown compared with those in other years and have increased monthly. A shortage in the bazaar is the lack of manpower to assist in the processes of improving the products sold, organization and control. The results obtained in the bazaar are important for the contribution of financial resources, in addition to issues of values and principles, solidarity and social responsibility allied to sustainable consumption.

**Keywords:** Financial Control, Bazaar, Home for the Elderly.

### Contextualization and goals

According to the IBGE (2020), the number of elderly people grows every day in Brazil, and it is estimated that in 2025, Brazil will become the sixth country in the world with the greatest number of elderly people over 70 years old, being the fastest growing age group in the country. The growth of this elderly population has also increased the demand for long-term care institutions (LTCFs) (ARAUJO; SOUZA; FARO, 2010).

Homes for the elderly or LTCFs are places of comprehensive care for elderly individuals, dependent or not, without family or home conditions to stay in their residences (Brazilian Society of Geriatrics and Gerontology, 2003). In Brazil, LTCFs have few vacancies and few free institutions to meet the growing demand, which results in elderly people being in vulnerable situations (ARAUJO; SOUZA; FARO, 2010; FRANK; PEAR TREE; SARTORI, 2003). Resolution No. 283/2005 of the National Health Surveillance Agency defines ICLs as "governmental or nongovernmental institutions, of a residential nature, intended for the collective

residence of people aged 60 years or older, with or without family support, in conditions of freedom, dignity and citizenship".

One of the main difficulties faced by professionals in this sector is the scarcity of resources (SALAMON, 1997; DRUKER, 1997; TENÓRIO, 1999; VALARELLI, 2002). This financial precariousness results in the fact that home managers face many challenges in managing and ensuring quality care.

Although the Home for the Elderly in this research obtains some help from public entities, organized civil society and the elderly who have some income of their own, they still need greater support to carry out the assistance services they propose. To keep Home in basic condition, at the end of the month, the result is a deficit; that is, expenses and consumption exceed the institution's income. To assist in this fundraising process, a bazaar was idealized.

According to Raasch (2014), the term bazaar, also called charity bazaar, is a type of thrift store whose purpose is to raise funds for charity

through the sale of donated items ranging from clothing, footwear, accessories, furniture, appliances and the like.

The extension project of the Accounting Sciences course at the Federal University of Rondonópolis through the project linked to the Accounting and Fiscal Support Center (NAF) entitled HAPPY RETIREMENT, aligned with the guidelines of the extension at UFR and the Sustainable Development Goals (SDGs) of the UN, aims to assist in the financial control of the bazaar of the Paul Percy Harris Home for the Elderly.

## Methodology

This research is characterized as a descriptive study, a case study and a quantitative study. The research was carried out in the city of Rondonópolis, MT, with a sample of bazaars held at the Paul Percy Harris Nursing Home. Data collection was carried out through the direct participation of professors and students in loco on the days of the bazaar. Currently, the bazaar is open on Mondays and Wednesdays in the morning and on Fridays in the afternoon. Every day of activity, sales are recorded in a simple cash flow, which later results in

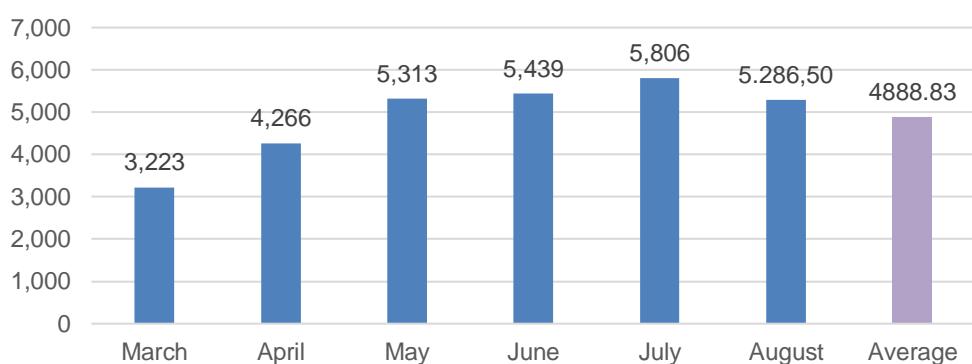
a monthly report of monetary income used directly to assist in the accounts of the Home for the Elderly.

The activities carried out in the bazaar by NAF members, together with some volunteers, in addition to financial control, assist in the organization of products on shelves and hangers, selecting them carefully and paying special attention to the cleanliness and layout of the environment. The garments are divided into three categories: (i) good, for sale at the Home's bazaar; (ii) usable, for sale at a reduced price in itinerant bazaars (R\$ 1.00); and (iii) disposable, delivered as a donation.

The inflows of resources are registered in each bazaar in three options: (i) cash sales, (ii) sales via PIX and (iii) installment sales exclusively to employees of the institution.

## Results and Discussion

The extension project started in June 2025, but informally, some current members of the project took over the financial control activity of the bazaar in March 2025, when the project was idealized. This is how the data collected from March to August 2025 are presented.



**Figure 1** – Inflow of resources through the Bazaar  
Source: Prepared by the authors, 2025.

The trend is that the values increase month by month. In August, there was a small decrease, but in September until the 17th, it had already exceeded that of the previous months. When sales are compared with those of the previous year, according to records requested from the general coordinator of the home, the values are greater. The year 2024 had an approximate average of R\$ 2,800.00 per month, a value much lower than this year, according to the table, which registers R\$ 4,888.00. It is believed that the values in relation to the past are greater due to two factors: (i) the organization and careful selection of the pieces, which pleases the consumers of the bazaar more, and (ii) the bazaar was held once a month on a Saturday, while now it opens three times a week.

Notably, all products sold in the bazaar are received through donations from people or

companies almost daily, and all people who work in the bazaar are volunteers. Thus, the eventual costs of the bazaar are plastic bags, adhesive tape, markers and, when a bazaar is held on Saturday, a sound car to spread among the population. The dissemination of the weekend bazaar is also carried out by volunteers on television, radio and Instagram of the institution itself, free of charge.

According to Coelho (2022), in bazaars, the sorting of items is performed by volunteer evaluators. In the bazaar of this research, this statement is true; there are two assiduous volunteers, sporadically on weekends from the Rotary Club of Rondonópolis East and the members of this project. In sorting, in addition to separating products in poor condition for disposal, products are categorized by their state of conservation, quality and brand to price the items. Even for new and

superior-quality products, "inviting" prices are stipulated (less than half the market price), since the institution is philanthropic and aims to obtain resources for the Home as well as to help the most needy, that is, the role of the bazaar is intended to be socially beneficial.

During the period of participation of the project members in the bazaar, most of the people who attended the bazaar were thrift store owners and were mainly low-income families.

Owing to a matter of time and a lack of volunteer labor, the donated products that are sold in the bazaar are not repaired, improved or sanitized.

### Final Considerations

In this work, a bazaar focused on charity, developed by volunteers at the Paul Harris Nursing Home, a nonprofit organization that works to sell items received from donations at symbolic prices to the population, was studied.

The bazaar has become increasingly sought after by the population and offers fundamental financial support to the researched institution. The cycle of returns that the bazaar offers, in addition to the financial one presented, is sustainable consumption, less discarding of clothes or goods in good condition, in addition to social promotion for consumers.

It is believed that the bazaar is seen among the population that attends it as an opportunity to help the Institution, to buy good products at low cost and to enable donations of material that was not used by the donor, often vacating space.

The objective of the research was achieved through the presentation of rigorous financial control of the activities developed in the bazaar of the Home for the Elderly.

It is concluded that the final goal of the charity bazaar is achieved through the final monthly income that is reverted to help with the maintenance expenses of the institution. In other words, during the participation in this action, the team members observed the importance of the bazaar, which shows a fundamental role for the Institution as an auxiliary with financial resources but also in issues of values and principles, such as solidarity, social responsibility and sustainable consumption, recommended issues to be evaluated and analyzed in a future study.

### Acknowledgments

Vice-Rectorate for Extension

### 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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