





Reflections and trends

Participatory budgeting and budget dynamics in the public sector

O orçamento participativo e a dinâmica orçamentária no setor público

Ricardo Rocha de Azevedo^a , Ricardo Lopes Cardoso^{b,c} , Armando Santos Moreira da Cunha^b , Brian Wampler^d 

^a Universidade Federal de Uberlândia - Brazil

^b Fundação Getúlio Vargas - Brazil

^c Universidade do Estado do Rio de Janeiro - Brazil

^d Boise State University - The United States

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1 INTRODUCTION

The topic of “participatory budgeting” has been discussed in different places in the academic literature, mainly in the areas of Public Administration and Political Science. Accounting has also analyzed it due to the close connection between the public budget and accounting. According to Park (2020), participatory budgeting (PB) is how citizens contribute to decision-making in some specific part of the public budget.

In general, the literature focuses on the determinants of participation (Manes-rossi et al., 2021). For example, it discusses “ideal models” of participation (Sintomer et al., 2008), effects caused by the adoption of PB (Fishkin, 2009; Park, 2020; Wampler, 2007), citizen engagement (Kasymova, 2017; Wijnhoven et al., 2015) and factors associated with the effectiveness of participation (Boonstra & Boelens, 2011; Dahan & Strawczynski, 2020; Uittenbroek et al., 2015; al., 2019; Walters et al., 2000).

Even with its vast and rapid diffusion among countries (Baiocchi & Ganuza, 2014; Wampler et al. 2021), the results achieved have been divergent (Wampler, 2003, 2008), which has generated discontinuities, especially in Brazil (de Renzio et al., 2019; Wampler & Goldfrank, 2022). Among the difficulties, the literature argues (i) that the time for participation is limited (Uittenbroek et al., 2019); (ii) participants' expectations are frustrated, leading them to give up participation (McNulty, 2019; Paulin, 2019; Pires, 2011); (iii) its use as a political tool, rather than a democratic effort, which was its original purpose (Dias, 2018), which leads to the alienation of citizens not interested in party politics (de Renzio et al., 2019); (iv) low support from the legislative branch, which resists realizing that the participatory mechanism marginalized them (Baiocchi & Ganuza, 2014); (v) complexity of budget information, which has technical and complex jargon and content for “ordinary” or “average” citizens, who are generally unwilling to devote the time and effort necessary to learn about the topic (Ebdon & Franklin, 2006; Wang & Niu, 2020).

Participatory budgeting has two dimensions: the “budget” and the “participation” dimension. With some exceptions, such as Pires (2001), research, in general, has paid less attention to the budget dimension, focusing on participatory mechanisms, and thus, do not address the complex flow of information in the budget process; the budget process is treated as a monolith (e.g., Ríos et al., 2017). When research does focus on the budget process, they discuss only a part of the process, referring to the flow of information from citizens' proposals in the budgetary allocation of resources to projects and programs (Manes-Rossi et al., 2021). Some exceptions are found, such as Guo and Neshkova (2012). In general, research does not consider that the stages of the budget dimension must be discussed and understood by citizens who propose to participate for the PB to be effective.

This article aims to develop reflections on the “budget dimension” in the context of participatory budgeting, seeking to present research paths and discuss implications for organizations.

The remaining sections of this article are organized as follows. In the next section, we briefly review the PB literature, focusing on the budget. In the third section, we present some reflections on the budgetary dimension of the PB. In the fourth section, we demystify arguments used to legitimize low social participation by discussing and analyzing the “myths” that sustain the status quo. Finally, in the fifth section, we present final reflections and

Corresponding author: Tel.+55 (34) 3239-4176

E-mail: ricardo.azevedo@ufu.br (Azevedo, R. R. de), ricardo.cardoso@fgv.br (Cardoso, R. L.), armando.cunha@fgv.br (Cunha, A. S. M. da),

bwampler@boisestate.edu (Wampler, B.)

Universidade Federal de Uberlândia. Av. João Naves de Ávila, 2121 - Bloco 1F - Santa Mônica, Uberlândia/MG - 38408100, Brazil

implications for future research in the area.

2 LITERATURE - BUDGETING IN THE PARTICIPATORY BUDGET

The mechanisms for participation in the budget, in general, are designed in a top-down manner, created by the governments with a low possibility of joint construction of rules (Kasymova, 2017; Rodgers, 2010; Torruella et al., 2020), which can intimidate citizen from participating. Governments calls citizens to participate but is most often unwilling to change information flows (Röcke, 2014).

A relevant issue to understand the participatory budgeting process is to analyze what kind of decisions governments transfers to citizens. The literature has widely accepted that decisions directed at PB instances are restricted to only a part of the allocation decisions, especially concerning investment projects (capital expenditures). For example, there are cases from the United States (Pin, 2020; Shybalkina & Bifulco, 2018), Peru (McNulty, 2014), Canada (Pin, 2016), Albania (Mussari & Cepiku, 2007), France, and the United Kingdom (Röcke, 2014), Argentina (Rodgers, 2010), and even in Brazil (Gonçalves, 2014; Pogrebinschi & Samuels, 2014; Touchton & Wampler, 2020; Wampler, 2012).

Most studies disregard other types of information from the budget process that could receive participation. For example, revenue estimation is not addressed in the literature, as citizens could not act at this stage of the process. Few studies that consider revenue estimation focus on the effects of participation in taxpayers' propensity to pay taxes compared to a scenario where participation is considered (Beuermann & Amelina, 2014; Touchton et al., 2019).

Considering that the budget process in the public sector is complex and composed of several stages, another relevant aspect in the literature concerns the moment when participation takes place. The budget is established in a cycle called the 'Public Financial Management (PFM) system'.¹ This cycle involves at least four main stages (subdivided into other settings): formulation, approval, execution, and evaluation (Andrews et al., 2014). Participation usually occurs at specific times, such as public hearings, workshops, and deliberation forums (Uittenbroek et al., 2019), rather than throughout the entire process. Evidence points out that citizen contributions are most important in the early (as interested political actors providing the information like consultants) and final (evaluation) stages of the budget process (Guo & Neshkova, 2012).

The literature has focused on the first stage of the budget process, mainly on allocation (Pereira & Figueira, 2021). Other stages have been neglected, such as the cutback management and rebudgeting processes. This stage of the process is relevant, as it is here that Governments concentrate most of their bargaining power in the budget process. In a top-down manner, the Executive Branch constantly cuts and reprioritizes projects (Forrester, 1993), affecting projects often approved in participatory instances (Jun & Bryer, 2017). For example, the government could hear citizens about certain public services' future demands and performance, relevant information for cost-cutting decisions (Park, 2019). Such ex-post changes in the approved budget without the participation of society end up discouraging social participation as they raise the perception of "budgetary unrealism" (Rezende & Cunha, 2013).

Another aspect discussed recurrently in the literature concerns the complexity of budget information. Impacts of citizens' lack of knowledge about the type of information have been discussed as one of the elements inhibiting a better result of participation (Guo & Neshkova, 2012; Nollenberger et al., 2012). However, as interaction with citizens is short, there is no time for them to understand the complexities (Uittenbroek et al., 2019). The complexity present in the budget information, combined with the few moments of interaction, can restrict participation to "professional citizens", those familiar with government procedures (Boonstra & Boelens, 2011). Some localities already assume that citizens are not competent to participate effectively (Migchelbrink & Van de Walle, 2020). To boost the understandability of financial reports and participation on PB, some municipalities publish "popular reports" (Cohen & Karatzimas, 2015). However, these initiatives usually are discontinued (Kloby, 2009), mainly due to the dependence of the political layer for its maintenance.

In addition to the inherent complexity of public finance, which naturally impairs the comprehensibility of financial reports (see the Conceptual Framework), sometimes "experts" use vague and ambiguous terms devoid of any semantic or literal value to refer to events of significant social impact. An emblematic example is the "fiscal pedaling" (*pedaladas fiscais*) (Villaverde, 2016; Sales, 2017).

How participation occurs has been expanding. Interaction through "traditional" public hearings is increasingly being complemented with technological support (e-participation models) (Iasulaitis et al., 2019; Sampaio, 2016; Touchton et al., 2019), in addition to the use of social media (Gordon et al., 2017), with excellent results. More than questioning the ideal form, hybrid models with technologies and in a traditional format in the same process are already pointed out as ideal models (Dias, 2018).

3 REFLECTIONS - "THE BUDGET DIMENSION" IN PARTICIPATORY BUDGETING

The analysis of participatory budgeting must consider that participation can occur in each stage of the public budget, analyzed as a cycle ('PFM system') that involves four main stages: formulation, approval, execution, and evaluation (Andrews et al., 2014). The budget cycle has been one of the main targets of attempts at reform in Public Administration. Despite this, the budget cycle is considered extremely resilient (Hijal-Moghrabi, 2018; Jones et al., 2013; Rubin, 2014), even being considered as "impossible" to change by Wildawsky (Rubin, 2014). In other words, the introduction of participation mechanisms is still a change in the budget cycle itself and is therefore subject to the same effects.

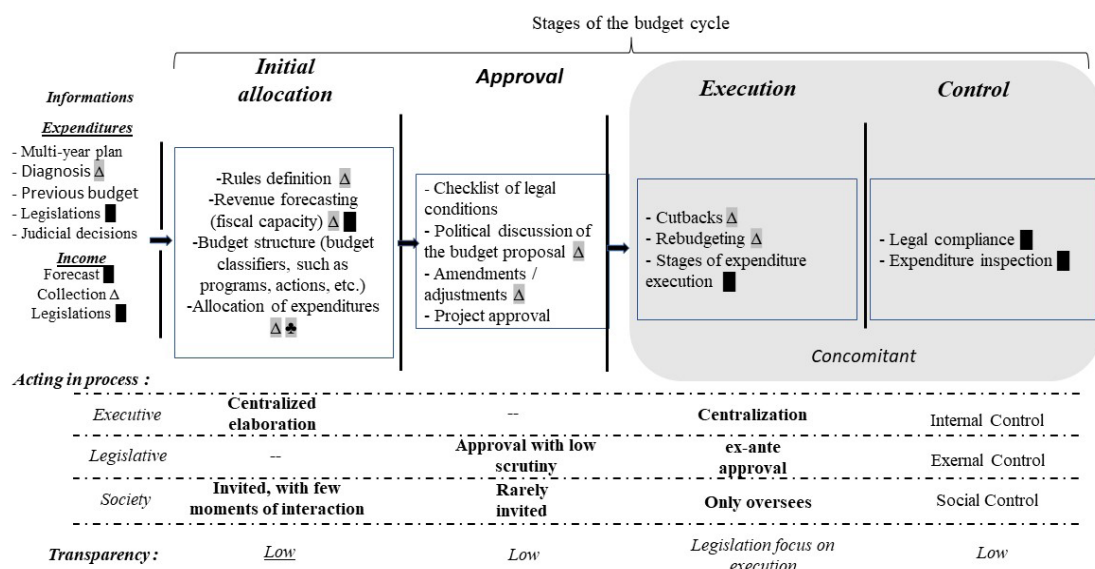
Due to the unrealistic nature of budget forecasts (Rezende & Cunha, 2013), the budget cycle in Brazil followed a distorted path in which the allocation and approval stages lost relevance. The budget process loses its social relevance as a tool, which opens up space for changes such as the one that occurred with the introduction of the tax budget in 2015 (EC 86/2015 and 100/2019), which was a response by the Federal Legislature to unrealism.

Participatory budgeting literature has focused primarily on the expenditure allocation stage, which aligns with the evolutionary process of how participation occurs. Evidence shows that participation in the budget undergoes a crisis, characterized by a decline in participation cases and frequent discontinuities (de Renzio et al., 2019; Nebot & Pires, 2020). We argue that the PB 'crisis' stems from a crisis in the budget cycle itself.

The budget cycle is a sequence of decisions made in the institutional and organizational contexts of the public sector (Cunha, 2019); that is, decision-making occurs when the budget proposal is prepared, at the time of its approval, and at the times of its execution and control. Such a view of the PFM system helps to clarify one of the significant challenges PB mechanism faces: reaching all phases of budget dynamics.

Considered as a mechanism that strengthens a critical "quality" of the public budget - contributing to democratic vitality - (Rezende & Cunha, 2013), PB is thus of particular relevance to reinforce the public interest as a descriptive concept, and non-prescriptive; as a process and not as a substance (Harmon, 1969). From this perspective, it is necessary to attach equal importance to the process of formulating, implementing, and evaluating the public budget as a legitimate responsibility, as much as has traditionally been attributed to the substance of the budget. Furthermore, this orientation goes toward evaluating the budget policy in the different spheres of government action, beyond the focus on substance and the process through which it is formulated. Thus, the identification or description of the public interest projected in budget decisions will depend on the possibility of guaranteeing that can systematically manifest values and preferences regarding budget choices.

Figure 1 presents a simplified model of the budget cycle. Although the focus of PB literature remains on the initial budget allocation and expenditure control stages, we argue that citizen participation in the other stages could make significant contributions to the improvement of budget information. It would contribute to reducing the unrealistic budget seen in recent years (Aquino & Azevedo, 2017; Rezende & Cunha, 2013) and favoring the revitalization of government organizations in the process (Cunha, 2019).



Notes: Acting through public consultations and participating in the prioritization decision; Participation through inspection; PB Literature focus

Figure 1. Simplified budget cycle and moments of participation
Source: Elaborated by the authors

Each stage of the budget cycle has its dynamics. Next, we discuss the steps and their interactions with participation, seeking to explore gaps, both for research and for the practice of operationalizing the budget cycle.

3.1 Budget process information

The public budget literature has traditionally dealt with two main issues: revenue estimation (capacity to collect) and expenditure allocation. In recent decades, the scope of budget action has received additional functions, such as the implementation of fiscal control mechanisms (Kumar & Ter-Minassian, 2007), performance-based budgeting (Ho, 2018; Vries et al., 2019), and aspects related to transparency (Zuccolotto & Teixeira, 2014). These changes have been superimposed, often incompletely carried out, without completing the previous stage (Aquino & Batley, 2021), contributing to the increase in the complexity of the budget cycle.

Understanding the budgetary information in its traditional form involves understanding the budget classification system by which budget bills are elaborated. This information is highly detailed and complex. For example, a budget expense receives the classification of agency and unit, function and sub-function, program, action, economic category, sources of funds, primary result indicator, in addition to other details existing within each of this information (SOF, 2021), making it incomprehensible to people unaccustomed to the process. Some classification information is standardized for all governments, and some are defined locally. The functions and sub-functions use the international standard of the United Nations – COFOG (Soguel et al., 2020), in Brazil defined by Federal Decree since 1999 (Portaria MPOG 42/1999). Governments locally create classification for programs and actions. As noted, the level of budget detail is very high, especially in an input budgeting model (Bouckaert et al., 2007), as is the case in Brazil.

Until the constitutional change in 1988, the “previous information” practically did not exist, and the budget process always generated a restart cycle. There was no consideration of broader instruments like the budget guidelines law and multi-year plan, so focusing primarily on the expenditure allocation stage made sense. Over time, the experience of PB showed that participation in the allocation of resources did not turn into execution, which generated constant frustration among participants (Paulin, 2019), and began to deteriorate participation itself.

3.2 Initial budget allocation

During the elaboration phase, information from the budget process is only shared internally within the government and does not become public. In the initial allocation stage, only the final version of the budget bill ends up being public after decisions on prioritizing expenditures have already been made (Azevedo, 2014). At this stage, despite the legislation (LRF, art. 48; Statute of Cities, art. 4) requiring debates in public hearings with society, these end up not fulfilling their role. First, they are carried out within the deadline for closing the project, with a slight possibility of citizen intervention. Second, they are carried out during business hours, as determined by the IEGM of the Court of Auditors of the State of São Paulo; only 34.5% of the municipalities sought alternative hours in 2019, which would allow for the participation of society (TCE-SP, 2019).

Over time, governments’ ability to prepare and approve reasonable budgets deteriorated. Coalition presidentialism at the federal level and the low independence of the legislative to the executive at the state and municipal level (Couto & Abrucio, 1995), in line with the instruments generally used for the political feasibility of the budget process, diminished the interest and capacities of the legislative to discuss budget planning, which ends up being approved with little reflection (Domingos & Aquino, 2020). This context ended up leading to a concentration on the execution stage of the budget process, which affected the initial allocation stage of the budget itself, and as a consequence, affected the participation that was concentrated at this stage. That is because the execution is carried out later, a moment in which there are practically no more bargains, and the Public Administration centralizes the process.

As a result, what we have today in Brazil is a budget practice in which attention to the elaboration process is low, leading to a loss of credibility of the budget, especially the version present in the initial bill (Rezende & Cunha, 2013). In turn, media outlets do not exert pressure during the approval stage, concentrating on monitoring the execution, the stage at which disputes are resolved. The deterioration of the initial budget allocation stage posed a challenge to participation, as while society mobilized to act at this stage, it lost relevance in the budget cycle. So, participation naturally began to focus on the execution and control stages, as seen from the emergence of inspection mechanisms by the citizen, which is confused with participation itself. It is the case of the proliferation of social observatories, whose primary role has been in the task of inspection (Baldiissera et al., 2019; Gonçalves

et al., 2021).

However, despite the weaknesses inherent to the process itself, in the initial allocation stage, citizens could actively contribute in different ways. First, by participating in establishing the rules by which the budget is drawn up and how participation will be carried out, which have generally been established by governments (Baiocchi & Ganuza, 2017). Second, for the follow-up and participation in the estimation of revenues. The exceptions in the literature generally deal with increasing tax compliance in the presence of participation (Park, 2020; Touchton et al., 2020), Fajardo (2016), and Azevedo (2014), which explore the unrealism of budget revenue estimation by Brazilian states (Fajardo) and municipalities (Azevedo). Not only by monitoring the amounts of revenue in the budget, improving tax compliance, and avoiding inaccuracies, citizens can contribute by searching for new sources of revenue, as shown by Azevedo et al. (2021), in a case that citizens engaged in seeking income from the Federal Government during the stages of participatory budgeting.

One of the critical processes at the initial budget allocation stage that has escaped the scrutiny of participation is the definition of budget rules. The annual and entity-specific budget guidelines law defines several “rules of the game”. Citizens must be aware that it is through the budget guidelines law that the Executive Branch gains significant autonomy, such as: (i) criteria for budget changes; (ii) criteria for the containment of expenses; (iii) definition of priorities that the budget should follow; (iv) rules for establishing financial programming; and (v) rules for establishing partnerships with social organizations, among several others.

Under the budget guidelines law, it would be possible to demand new reports in the budget bill or new mechanisms for transparency and participation. For example, in Ribeirão Preto/SP, the 2021 budget guidelines law project was added by a rule stating that “suggestions formalized by civil society and presented during public hearings must be analyzed by the Municipal Executive Branch and made available on the Transparency Portal with the opinion justifying its inclusion or not in this law and the Budget Law”.ⁱⁱ Direct action of Civil Society in that municipality required such amendment to the budget guidelines law.

Finally, participation can contribute to the initial budget allocation process at this stage of the budget cycle, acting both in the prioritization process and in the formulation of government programs. However, seeking space for participation beyond investment decisions has become the usual practice of participatory budgeting. Hence, investment-only participation is a fallacy and perfectly serves governments' purposes, as investment capacity is only a small portion of budget decisions and is constrained by fundraising capacity, so social participation in revenue estimation is critical.

3.3 Budget approval

The budget approval stage occurs in the legislature by constitutional determination. However, participation even in this stage is ensured by the LRF, art. 48. Citizens can even monitor the political discussions of the bill in the legislature, which includes tracking amendments to the bill. The role of the legislature in the budget has been expanded in the country in the last decade, by the creation of the “imposing budget” for parliamentary amendments (EC 86/2015 and 100/2019), as recently discussed by Pereira and Figueira (2020), in which citizens actively participated in proposing amendments.

The role of citizens in participatory processes has been seen with resistance by the legislature, often because they are seen as competing with the legislative initiatives themselves in addition to threatening the pattern of local influence of the legislature (Grin, 2018), and because councilors feel marginalized of the participatory budget process (Baiocchi & Ganuza, 2014), as it is generally an initiative centered on the Executive Power.

3.4 Execution and control

The execution and control stages end up occurring concurrently. By the Federal constitution and current legislation, control in the Public Administration is exercised by external control, internal control systems, and social control.

In the execution stage, two relevant processes have been disregarded by participatory mechanisms. First, the budget contingency process, a legally established mechanism (Fiscal Responsibility Law, art. 4, I, “b”), has practically no transparency (Anessi-Pessina et al., 2012) and absence of participation. As the contingency is carried out in a discretionary and centralized manner, there are no guarantees that government would execute projects approved in instances of PB. Regardless of the use of PB mechanisms by the government, citizens could participate in this decision, as cut-back is a new stage of ex-post prioritization. Second, changes to the budget, as prescribed

in Law 4,320/64, art. 43, have low transparency and a high degree of centralization in the Executive decision-making. Budget changes in Brazil should receive special attention from citizens, given the high proportion adopted (Azevedo, 2014). The PB literature under investigates budget changes, except for Nollenberger et al. (2012), who approached the theme when investigating citizens' preferences in prioritizing public expenditures.

Concerning the two processes, citizens can participate in two ways. First, by carrying out monitoring, which is a complex task, the contingency and budget changes are generally carried out through decrees, whose monitoring in government data portals is not simple, mainly because it uses budget language that requires the knowledge of budget classifiers. Due to weak transparency, the intense process of alterations and contingencies prevents citizens from knowing what the “current version” of the budget is, as governments generally publish the initial detailed budget on their portals in pdf format, rarely updated. Second, citizens can exert pressure when defining the executive branch's authorizations for these changes, which time of action should be in preparing the budget guidelines law (art. 4, I, “b”), as already discussed.

On the other hand, open data policies and advances in data science have enabled the participation of civil society (especially the academic community) in the budget control stage. For example, in 2009, David Cameron, then Prime Minister of the United Kingdom, coined “armchair auditors”. He suggested that civil society use communication and information technologies to audit public expenditures based on data made available by the state in their open data portals (O'Leary, 2015). In this context, we see some research opportunities in crowdsourcing auditing and monitoring; where crowdsourcing means “the practice of obtaining needed services, ideas, or content by soliciting contributions from a large group of people and especially from the online community rather than from traditional employees or suppliers” (O'Leary, 2015).

As Andrews et al. (2014) suggested, budget accounting and reporting are inherent to the budget execution phase. Therefore, research related to the accounting and disclosure of budget revenue collection and expenditure allocation are manifestations of “participatory budgeting”. Two examples are Silva (2019) and Santos (2021).

4 THE MYTHS THAT LEGITIMIZE LOW PARTICIPATION

Within the techno-bureaucratic world of budget-making, there is a commonly held belief that the inclusion of “ordinary” or “average” citizens would be disruptive to elected officials and bureaucrats as they pull together the budget every year. The general tenor of these narratives is that citizen participation in budget-making generally will have a negative effect. These narratives become common-sense logic among the bureaucrats and civil servants. It, of course, helps to maintain the status quo because the budget-making process is not accessible to political outsiders or newcomers.

First, it is commonly asserted that budgets are too complex for the average citizen to understand. The average citizen doesn't have sufficient knowledge that will allow them to make the best choices in line with the “expert citizen” of Boonstra and Boelens (2011). It becomes an expert-oriented argument where the powerholders know much more than the average citizens. The bureaucrats and experts have superior technical knowledge, expertise, and the know-how to ensure that the budget is properly prepared and reflective of the government's interest. However, this common-sense understanding of the budget process overlooks that ordinary people bring different knowledge to public policymaking discussions. We can think about this as the citizens' local knowledge – what are their most pressing needs and ideas about what could be done to address these needs. One potential strategy to overcome this well-entrenched myth is to devise new budget-making processes that combine technical, expert and local knowledge. Brazil's PB and council systems represent two institutional innovations designed to combine different types of knowledge to generate better budget and policy outcomes.

The second myth that discourages citizen participation is that most budgets are almost entirely allocated to ongoing spending related to personnel, debt payments, and ongoing maintenance. Put differently, there is not much flexibility in most budgets. Again, this is mainly true, but it misses how policy and political change can occur. First, direct citizen participation in budget processes is most likely to occur initially in the areas of new program spending, which are generally not earmarked. In Brazil, municipalities must spend a certain percentage of their budget in broad policy areas (e.g., education, 25%; Health, 15%). But these governments then have considerable flexibility within each area; governments can allocate increased spending to new programs in health or education, which would then create an opportunity for citizens to be more directly involved. As funding for new programs and new investments, citizens have more significant opportunities to participate. For example, a key reason why PB spread across Brazil during the 1990s was that municipal governments had greater levels of resources as well as greater flexibility in how they wanted to allocate the resources. Second, direct citizen participation also can create long-term change. When citizens can signal their policy preferences to government officials, there is an

opportunity for these government officials to change the longer-term allocation of funding. For example, this could increase spending on health care (Boulding & Wampler 2004; Gonçalves 2014; Touchton & Wampler 2014).

The third myth is that government allies or the most organized civil society groups will automatically capture these participatory processes. Again, there is the real possibility that the government's closest allies will gain control of the participatory spaces. And there is also the possibility that the best-organized groups in civil society will dominate the processes. In the worst-case scenario, there is the possibility that governments will develop new forms of “participatory clientelism” (Wampler, McNulty & Touchton, 2021), through which mobilized government allies receive public goods. However, this is a concern, several decades of rigorous research demonstrates that participatory institutions can be designed and managed to ensure that a broader diversity of actors access the process. Government reformers can employ a series of design processes to increase civil society elites' likelihood of not capturing the budget process. First, hold open forums during the process design to increase the possibility that a broader range of civil society actors is involved. Second, recruit participants from various communities and social institutions to ensure a wide range of voices. When a more comprehensive range of citizens participate, there is a greater likelihood that the deliberation and project selection will expand to include a greater degree of demand. Third, promote deliberation and open dialogue. When governments can set up meaningful public deliberation, there is a greater likelihood that individuals' “local knowledge” and interests will become part of the broader public debate, which can then help citizens side-step elite capture. Deliberation, by itself, is not a perfect antidote to elite capture, but it provides one avenue to increase the number of issues raised in public venues.

The fourth myth is that citizens don't make meaningful decisions; they are simply rubber-stamping the government's decisions. At the meso-level, this is likely true, especially in the short term, because participants are making decisions within parameters established by the government. In other words, government officials have explicit financial, legal, and bureaucratic constraints that limit their range of action, which thus limits the flexibility of funding options available to citizens. But it is at the micro-level where participants are most likely to use their local knowledge to help with the placement of projects. For example, community leaders may understand that placing X project on Y street is much better, whereas government officials have limited local knowledge.

In sum, a series of myths sustain the idea that citizen participation is not compatible or beneficial to the budget-making process. However, this section demonstrates that these do not stand up to scrutiny. There is a complementary and additive role that citizens can play in these processes. When the institutional rules promote participation from a representative cross-section of the community, when the rules promote public deliberation, there is a greater likelihood that citizen-participants can make a meaningful impact on how some budget decisions are made. It becomes an essential building block toward creating a more meaningful, sustainable, and engaged citizenry.

5 FINAL THOUGHTS AND IMPLICATIONS

Focusing on social participation in the public budget in a broader perspective, Kettl's (2015) argument that public administration has evolved towards flattened bureaucracy without reducing the vertical dimension of government action assumes particular importance. According to the author, this new feature requires a more intense connection with partners from other levels of government and with other sectors of society:

“So many government tools are now intergovernmental and intersectoral that it can be difficult to define where government begin and where it ends. At the same time, government's basic responsibility to govern – to make decisions and produce results – on behalf of its people is scarcely less important or central. When it exercises authority on behalf of its citizens, citizens rightly expect high performance and accountability, even if government itself is not producing the goods and services. So not only is this evolving system of flattened administration a fundamental challenge for existing theory and practice but also, it's just as fundamental a challenge for the political philosophy of government” (Kettl, 2015, p. 34).

When observing the reality of the budget process in the Brazilian context, it appears that some asymmetries in power relations are not infrequent, with the persistence of some and the adoption of new practices that eventually appear as setbacks and violate even constitutional precepts. Notwithstanding the institutional control mechanisms, such deviations survive beyond what would be socially acceptable. To what extent would social participation not play a critical role in anticipating the alert and, thus, significantly reducing the damage resulting from this survival?

Still, in this broader perspective of social participation, issues of enormous importance in the context of political and social transformations in the Brazilian context since the 1980s are the strengthening of the federation - greater political and administrative power to municipalities and states - and, as a result, the search greater fiscal decentralization. Although these phenomena are present in different contexts, Ter-Minassian (2016) emphasizes

that such models vary in space and time, reflecting specific historical, institutional, socio-political, and economic factors. However, according to the author, the literature identifies principles considered essential for the effective functioning of cities, highlighting the dramatic need to mobilize society regarding the public budget, especially at the level of local governments:

“These include, among others, governance arrangements that promote transparency and accountability of local officials to the electorate; effective mechanisms of cooperation with neighboring municipalities, and with higher levels of government; clarity in the definition of local spending functions and an adequate degree of autonomy in carrying them out; the assignment of significant and appropriate own-revenue sources; the avoidance of unfunded mandates; predictability of transfers from other levels of government; and limits on borrowing that reflect the debt management and servicing capacity of each municipality” (Ter-Minassian, 2016:1,2).

Expanding the scope of society's participation in the budget dynamics of the public sector is, therefore, strongly associated with going beyond the discussion in the budget preparation phase, as argued above. It happens both from a conceptual point of view – decisions are not taken only at the stage of formulating the budget proposal – as from a practical perspective, that is, the reality that is presented concerning the budget cycle in the Brazilian context. Recently, the following features characterize the PFM cycle in Brazil: unrealistic revenue forecasts and expenditure estimates, discontinuities in the budget phase, lack of credibility in information, short-term decision-making, not sustaining a strategic vision, the consequent prevalence of a short-term horizon in decisions due to the weakness of adequate processes for measuring and evaluating performance, and the lack of greater transparency and public accountability on the part of elected officials and managers; these weaken how budgets are formulated, approved, executed and controlled (Rezende & Cunha, 2013, p.76). This scenario of deterioration in budget dynamics further signals that social participation is extended throughout the cycle to reduce the loss of quality in the budget cycle and, at the same time, reduce frustration and disenchantment with the mechanism of PB.

In short, a better quality of participation involves strengthening the budget process in the public sector. At the same time, the quality of public spending is strongly dependent on the roles of the beneficiaries, who are voters, citizens, and taxpayers.

The few discussions on paths for budget reforms in the Brazilian context have focused on past and punctual ideas such as “management shock”, “spending cuts”, measures at the macro-budget level, disregarding the reach of greater vitality at the organizational level, among others. Understanding the social relationship between the public budget and the public must be placed on the reform agenda. Focusing the public budget on this important “actor” in the social relationship poses a significant challenge. The budget study cannot be reduced to a positivist perspective, looking for regularities and causal relationships. It is necessary to bet on the richness of the nuances of the experiences and perceptions of the subjects of this process. It is needed to enrich this reality's knowledge, which requires analysis from different angles.

Then, for example, several questions arise that can be explored by research in this direction:ⁱⁱⁱ

1. Is there a perception of a link between the volume of budget resources and the provision of public policy assistance by the citizen?
2. What is the dimension of the perception of public policies from the citizen's point of view, considering the different areas? For example, pensions, transport, etc., which ones do citizens care about most strongly? In other words, what do citizens perceive as an essential attribute of sound public policy?
3. Do citizens establish an order of priorities regarding their satisfaction or dissatisfaction with the resources destined to different areas of public policies? What are their highest priorities?
4. To what extent do citizens separate the budgetary spheres by government jurisdiction? Do citizens blame correct decision-making powers or find themselves lost in this tangle of federative relations between the Union, States, and Municipalities?
5. Is there a predisposition of citizens to keep themselves informed about public choices selectively, regularly? In what format do citizens prefer access to budget information?

Looking at the public budget from the public's perspective requires an answer to a central question: which public is this? The answer can lead to two paths: one would be to segment the type of information to certain types of audiences. The other would be to consider the singular or the plural, with different subjects exerting different pressures on budget decisions and on the implementation of those decisions. This perspective would consider both the citizen as a taxpayer or voter, as the entrepreneur, the federation of industries, unions, or the servants of the public organization itself. This perspective of different audiences can make it easier to establish connections

between the expectations of the public and the qualities that a government budget system is supposed to have.

Suppose it is true that the budget facilitates social consensus by minimizing resistance to change. In that case, it is essential to analyze how the public reacts to the public budget. What meanings do you attribute to it?

The public budget has been observed as if it were a fully operating process in its legally designed stages. However, the PB literature must consider that the budget process is a complex phenomenon, and the quality of the budget dynamics (the budget cycle) must be observed as a sequence of decisions. It is questionable to what extent the deterioration of the budget cycle that has been observed in the country has not contributed to discouraging social participation, considering, among other aspects: (i) there is a high degree of uncertainty on revenue and expenditure forecasts in the preparation of the budget proposal; (ii) in the budget execution, the executive frequently cuts back budget credits previously approved in the annual budget law; (iii) The disorganization of the discussion on the budget proposal within the scope of the Legislative Power.

From this perspective, efforts to improve budget dynamics and reduce asymmetries in the different phases would help to encourage and support the PB mechanism. Little is known about these effects of the budget cycle and participation, which offers a long path for research.

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ⁱ In this manuscript we use the term “budget cycle”.

ⁱⁱ Ribeirão Preto. Amendment to the bill 66/2020: https://publico.camararibeiraopreto.sp.gov.br/consultas/materia/materia_mostrar_proc?cod_materia=MzkyNDkw

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