



Revista de Administração Pública

ISSN: 0034-7612

ISSN: 1982-3134

Fundação Getúlio Vargas

Efeitos políticos na descontinuidade do orçamento participativo em municípios
Revista de Administração Pública, vol. 53, no. 3, 2022, May-June, pp. 349-372
Fundação Getúlio Vargas

DOI: <https://doi.org/10.1590/0034-761220210368>

Available in: <https://www.redalyc.org/articulo.oa?id=241071969002>

- How to cite
- Complete issue
- More information about this article
- Journal's webpage in [redalyc.org](https://www.redalyc.org)

UDEM [redalyc.org](https://www.redalyc.org)

Scientific Information System Redalyc
Network of Scientific Journals from Latin America and the Caribbean, Spain and
Portugal

Project academic non-profit, developed under the open access initiative

Political effects on the discontinuation of participatory budgeting in municipalities

Ricardo Rocha de Azevedo ¹

Ricardo Lopes Cardoso ^{2 3}

Armando Santos Moreira da Cunha ²

Brian Wampler ⁴

¹ Universidade Federal de Uberlândia / Faculdade de Ciências Contábeis, Uberlândia / MG – Brazil

² Fundação Getúlio Vargas / Escola Brasileira de Administração Pública e de Empresas, Rio de Janeiro / RJ – Brazil

³ Universidade do Estado do Rio de Janeiro / Faculdade de Administração e Finanças, Rio de Janeiro / RJ – Brazil

⁴ Boise State University, Boise / Idaho – United States of America

The article analyzes the factors associated with the discontinuation of participatory budgeting (PB) in Brazilian municipalities with more than 50,000 inhabitants between 2000 and 2016. We used econometric models to estimate PB's discontinuation based on political explanatory variables and people's local participation. The results indicate that discontinuation is associated: (i) positively with the election of a different local government, regardless of the winning party's ideology; (ii) positively with the election of a local government with a left-wing ideology; (iii) negatively with the election of a non-left-wing local government; (iv) positively with the election of a left-wing local government replacing another left-wing government. Changes in local government where other non-left-wing parties replace non-left-wing parties had no significant effect on discontinuation. The results contribute to our knowledge by showing the local and contextual factors that explain the discontinuation of participatory budgeting; this should help guide the design of participatory public policies and allow practitioners to reflect on the mechanisms that could be adopted locally to avoid discontinuation. The article also contributes to the literature by demonstrating the association between discontinuation and changes in left-wing local governments, which may prompt future research, given the unexpected result.

Keywords: participatory budgeting; cooperation; political effects; political ideology.

Efeitos políticos na descontinuidade do orçamento participativo em municípios

O artigo analisa fatores associados à descontinuidade do orçamento participativo (OP) em municípios brasileiros acima de 50 mil habitantes no período entre 2000 e 2016. A pesquisa foi analisada pela estimação de modelos econométricos com foco em variáveis explicativas políticas e pela propensão do ambiente local à participação. Os resultados indicam que a descontinuidade está associada positivamente com a troca do partido do prefeito municipal entre as eleições, a despeito da ideologia do partido; positivamente com a troca da ideologia do partido do prefeito, com a entrada de partidos de esquerda; negativamente com a entrada de partidos com outras ideologias; e positivamente com a troca entre partidos de esquerda. A descontinuidade não apresentou efeito com a troca entre partidos com outras ideologias. Os resultados indicam fatores locais e contextuais explicativos para a descontinuidade do OP, permitindo direcionar desenho de políticas públicas participativas e levantando reflexividade sobre mecanismos que devem ser adotados localmente para que não ocorra a descontinuidade, além de contribuir para a literatura ao demonstrar a associação entre a descontinuidade com a troca de partidos da esquerda, o que pode suscitar pesquisas futuras, dado que o resultado não era esperado.

Palavras-chave: orçamento participativo; associativismo; efeitos políticos; ideologia política.

DOI: <http://dx.doi.org/10.1590/0034-761220210368x>

Article received on October 29, 2021 and accepted April 20, 2022.

[Translated version] Note: All quotes in English translated by this article's translator.

ISSN: 1982-3134



Efectos políticos sobre la discontinuidad del presupuesto participativo en los municipios

El artículo analizó factores asociados a la discontinuidad del presupuesto participativo (PP) en municipios brasileños con más de 50.000 habitantes, en el período 2000-2016. La discontinuidad se analizó mediante la estimación de modelos econométricos con enfoque en variables políticas explicativas y la propensión del entorno local a participar. Los resultados indican que la discontinuidad se asocia: (i) positivamente con el cambio de partido del alcalde entre elecciones, independientemente de la ideología del partido; (ii) positivamente con el cambio de ideología del partido de la alcaldía, con la entrada de partidos de izquierda; (iii) negativamente con la entrada de partidos con otras ideologías; (iv) positivamente con el intercambio entre partidos de izquierda. La discontinuidad no tuvo efecto con el intercambio entre partidos con otras ideologías. Los resultados contribuyen al señalar factores locales y contextuales que explican la discontinuidad del PP, permitiendo orientar el diseño de políticas públicas participativas y planteando la reflexión sobre los mecanismos que deben ser adoptados localmente para que no ocurra la discontinuidad. También contribuye a la literatura al demostrar la asociación entre la discontinuidad y el intercambio de partidos de izquierda, lo que puede impulsar futuras investigaciones, dado que el resultado no era el esperado.

Palabras clave: presupuesto participativo; asociativismo; efectos políticos; ideología política.

1. INTRODUCTION

The participatory turn is one of the responses to the crisis of horizontal accountability (O'Donnell, 1998), which deals with the mechanisms of state control (Goetz & Jenkins, 2001). This scenario has generated pressure for greater social participation, given that the state could not control itself and meet society's desires in offering public services beyond universal suffrage, making governments more responsive to the needs of citizens (Royo, Yetano, & Acerete, 2011).

From these social pressures, various participation mechanisms have emerged, including citizens in political institutions previously controlled almost exclusively by the state, such as public policy managements councils and participatory budgeting (PB). Participatory mechanisms became widely disseminated among countries, having been included in the prescriptions of multilateral organizations such as the World Bank (Baiocchi & Ganuza, 2014; Oliveira, 2016), especially after the visibility was achieved at the World Social Forum when the legitimacy of the mechanisms was approved by the UN (Oliveira, 2016).

With the creation of the PB, Brazilian municipalities were, for many years, at the forefront of this participatory turn, whose mechanism was widely disseminated to other countries, with almost 12,000 programs in 71 nations (Dias, Enríquez, & Júlio, 2019). In contradiction, after a long period of growth, the best-known Brazilian democratic innovation almost disappeared from Brazil (Wampler & Goldfrank, 2022). PB's diffusion continues to occur worldwide which leaves an important question: why have so many Brazilian municipal governments stopped using PB?

The PB literature has brought up several themes, almost always seeking to understand the determinants for its adoption (Avritzer & Navarro, 2003; Ebdon & Franklin, 2006; Fedozzi, Ramos, & Gonçalves, 2020; Sampaio, 2016; Wampler, 2008a) or why their effectiveness has not always been satisfactory (Wampler, 2003, 2008b). If the purpose of the PB is to transfer decision-making power to citizens, its effectiveness would involve the decision on the allocation of resources. However, the complexity of evaluating effectiveness is more remarkable, as has been discussed in the literature (Pires, 2011). For example, when decisions allocated in the budget are not followed up, monitoring

instruments are not available, and actions are not implemented, participation may not be considered effective.

Perhaps due to the low effectiveness results, recent literature has consistently shown a decline in the adoption of participatory budgeting, which has been identified as being in a “terminal phase,” especially in Brazil (Wampler & Goldfrank, 2022). Some explanations for the decline are beginning to be investigated. First, recent economic crises restrict the margin of discretion for participatory budget discussion processes and make each sector seek to protect its share of the budget, reducing the relevance of the process (Peres, 2020). Second, the low flexibility in the allocation of budget resources, a consequence of the excess of linkages, and a high level of decision centralization have also contributed as well as the low political returns brought by the adoption of PB (Wampler & Goldfrank, 2022).

The research that analyzes the decline, however, is still at an incipient phase. Considering the observed increase in PB’s decline, it is timely and necessary to analyze the factors associated with PB’s discontinuation. The present research aims to analyze factors linked to Brazilian municipalities’ discontinuation of PB programs. Using a quantitative approach and secondary data, we test six hypotheses based on the reviewed literature. This manuscript investigates whether the PB’s discontinuation is associated with the change of the mayor’s party without taking into account the party’s ideology (H1) and taking this ideology into account (H2-H5), in addition to referring to the local participatory environment (H6).

The investigation of a wide range of variables related to discontinuation can contribute has implications for municipal governments – to help them improve their models of participatory instances, helping citizens interested in participating as well as for civil society organizations (CSOs), which seek to enhance these programs’ impact.

Wampler (2008) points out that the two most important factors for the wide variation in PB outcomes (failure or success) are the level of political support and the capacity of CSOs to engage in participatory policies. As political support decreases and CSOs cannot get involved, the results weaken. Thus, the following section discusses and proposes hypotheses for these aspects, political environment, and participatory environment, in addition to reviewing the empirical literature on PB.

2. SOCIAL PARTICIPATION MECHANISMS

2.1. Literature on participatory budgeting

PB is “a way of balancing the articulation between representative and participatory democracy” (Avritzer, 2003, p. 14). In an ideal-type view, Avritzer shows that PB is based upon four elements: delegation of decision-making power to regional assemblies; the reintroduction of elements of local participation; the principle of self-regulation, with rules defined by the representatives; and should be characterized by a reversal of priorities, privileging the neediest areas.

Several literatures discuss PB, such as political science, public administration, social sciences, and accounting. Several studies have investigated the determinants of adoption and pointed to relevant variables, such as the higher proportion of capital expenditures in the budget — which increases the government’s willingness to hand over some type of budgetary authority to citizens (Avritzer &

Navarro, 2003; Wampler, 2008a) —, ideological orientation, geographic region, social development and economic inequality (Fedozzi et al., 2020), a favorable political environment (Ebdon & Franklin, 2006; Fedozzi et al., 2020; Wampler, 2008b), a good design of the participatory process (Sampaio, 2016) and positive effects with social pressures (Wampler, 2003).

Adopting municipalities in Brazil observed higher tax revenue collection (Touchton, Wampler, & Peixoto, 2020), in addition to an increase in tax compliance (Park, 2020) and improvement in financial management, due to intensive monitoring of information (Benito & Bastida, 2009). PB favors greater allocation of resources in investments in sanitation and health services, promoting a reduction in infant mortality (Gonçalves, 2014). PB also increases the transparency of expenditures, which has the potential to reduce inefficiencies and corruption (Wampler, 2007) and to increase citizens' participation, who starts to learn to "be a citizen," acquiring a sense of "public spirit" (Fishkin, 2009) and new skills and perspectives of action (Célérier & Botey, 2015).

Despite the various positive effects, the formal adoption of participation mechanisms does not guarantee their effectiveness. Many of these new program only has a ceremonially role, legitimizing the actions of governments whose decisions would already be predetermined (Royo et al., 2011). The programs make it possible to generate citizen co-optation, in which the government's agenda supplants citizens' interests (Wampler, 2008b). In many places, PB has increasingly been used as a political tool rather than a democratic effort, which was its original purpose (Wampler & Goldfrank, 2022). In this context, the term "political tool" refers to a somewhat negative view, considering its use only as a "political brand" without the intention of its adoption being effective.

This low effectiveness and dysfunctional use scenario can be caused by the incomplete adoption of mechanisms, in which only the communicative dimension emerges, to the detriment of decision-making (Baiocchi & Ganuza, 2014). Thus, the models used do not instrumentalize participation for citizens with decision-making autonomy, and the process is not institutionalized (Costa, 2010), which contributes to the programs being discontinued.

The literature has pointed out other weaknesses, such as the need for the excessive dedication of time by citizens and, perhaps, because of how participation is constituted, the use of complex information that requires a professionalized citizen is widespread (Boonstra & Boelens, 2011). Although cases have been reported in which governments adopt PB in response to social pressure for the right to participate (Wampler, 2003), in general it is government-centric, which allocates only a small set of decisions — without prejudice to the constitutional prerogative of the Legislature — and these participation designs are responsible for reducing its effectiveness (Baiocchi & Ganuza, 2017).

Literature also discusses resistance, such as that of civil servants, who perceive citizens as disinterested or self-interested (Royo et al., 2011) or because they perceive that their work increases significantly (Ebdon & Franklin, 2006). Legislature also presents resistance, as it sees the initiatives as competitors to the representative model and a threat to its power of influence (Grin, 2018).

Despite the importance of participation for reducing inequalities, opposite effects have been pointed out, of reinforcing inequality and creating "castes" of participation (Touchton, Wampler,

& Spada, 2019), in addition to further legitimizing them (Baiocchi & Ganuza, 2017), naturalizing elements that allow domination (Célérier & Botey, 2015). Finally, another criticism is the external (selection) and internal (right to voice and decision) exclusion of citizens (Fishkin, 2009).

In the current context of the increasing digitization of society and governments, face-to-face participation has been replaced by technological models of e-participation (Sampaio, 2016; Touchton et al., 2019). Despite being useful, digital participation tools are highly discontinued, either because they are pilot projects or because they do not survive political turnover (Sampaio et al., 2019).

2.2. Political environment and participation

PB initiatives are intrinsically linked and dependent on the local political context. In general, it has been accepted that the initiative belongs to the government, which defines the game's rules (Baiocchi & Ganuza, 2017), contrary to the ideal model of self-organization (Avritzer, 2003; Siqueira & Marzulo, 2021). As, in general, the PB does not reach the institutionalization phase (Costa, 2010), which would ensure its continuity and effective participation, the dependence on the political layer remains high.

Political dependence has several effects. Democratic mechanisms are directly affected by political changes, such as being terminated or radically modified (Sampaio et al., 2019). Due to political cycles, mechanisms seen as innovative tend to be adopted only when the government realizes that they can serve as a political brand to promote change and innovation, an effect perceived especially in more recent democracies (Nickson, 2020). Thus, in search of political gains, upon assuming power, a politician tends to implement new mechanisms or discontinue those implemented by the previous administration (Wampler, 2008b) in an atmosphere of political competition (Wampler & Goldfrank, 2022, p. 26). Thus, the first hypothesis arises: there is a positive association between the change in the executive's political leadership and the PB's discontinuation (H1).

Although the emergence of PB did not necessarily occur in Porto Alegre (Siqueira & Marzulo, 2021), it was there that its wide dissemination began and that it crystallized (Sintomer, Herzberg, & Röcke, 2012). This initiative ended up being incorporated as a banner of the Workers' Party (PT) and others with leftist ideology, promoting a strong link with this ideological area, at least in the first stage of diffusion (Fedozzi et al., 2020; Sintomer et al., 2012; Wampler & Goldfrank, 2022). The link with leftist parties is widely discussed. Baiocchi and Ganuza (2014) note that the diffusion of PB policies took place in Latin America in the 1990s through alliances and networks between left-wing parties and CSOs.

Although there is a strong link between PB and the left, Baiocchi and Ganuza (2014) argue that the high adaptability explains the rapid international diffusion in various contexts and adherence to various models of political projects, not just the left. Costa (2010) and Peres (2020) argue that PB initiatives presented an advance in the political process in Brazil, not limited to left-wing parties. Several researchers have pointed out contradictions when analyzing the link between the left and PB mechanisms — for example, its decrease in PT-administered cities and the low adoption by other leftist parties (Fedozzi et al., 2020). The first wave of PB was linked to left-wing parties. However, in the second wave of adoption, a broader spectrum of parties characterized as later adopters began to adopt PB, not necessarily interested in using it as a

democratic process but as a tool to improve governance, many with electoral objectives (Dias, 2018). Despite the contradictions presented and the research results, the probability of adoption of PB practices by left-wing parties is high compared to other ideologies (Fedozzi et al., 2020) and remains predominant.

As a leftist ideology, Zucco and Power (2019) created an ideological scale, based on responses from politicians to a survey, with questions that asked to locate themselves and all the main parties of the political system in an intuitive ideological scale ranging from 1 (left) to 10 (right). Notably, the scale does not assume a binary position but a variation on the ideological of the parties themselves between 1990 and 2017. Thus, we develop the second and third hypotheses based on this scale. Briefly, we find that there is a negative association between the PB's discontinuation and the change of political leadership from the executive, when a leftist is elected mayor (H2). There is a positive association between PB's discontinuation and the change in the executive's political leadership with the entry of other ideologies (H3).

The term "other ideologies" here simplifies the analysis, as the demarcations between ideological positions in Brazil are not clearly established. It may be due to the low ideological integrity of parties since Brazil has been considered an extreme case of hyper-party fragmentation, with many of them abandoning their party banners and turning around a single politician or chief (Zucco & Power, 2021). Furthermore, once elected, politicians often end up not following the parties' programs, with personal strategies predominating over collective ones, generating intra-party competition (Franzese & Pedroti, 2005).

The quest to establish its political brand is not the only relevant aspect of the political dimension. The literature has pointed out that, even among parties that a priori would be of the same ideological spectrum, there is no alignment of expected actions, such as implemented policies. Adopting participatory budget ends up being an arena of intense conflicts, both between the participants and the government and between the different movements interested in participating. Participants generally seek different forms of action and representation, triggering struggles for spaces, even though they all have an ideological alignment (Baiocchi, 2003).

Thus, even within an ideological spectrum — for example, the left — parties can compete to position themselves politically and attract votes, criticizing and even discontinuing PB initiatives already implemented because they disagree with the model in use. Despite the possible political competitions within ideologies, it would be expected that, for leftist parties, there would be an adverse effect of discontinuation and, for those with other ideologies, a positive effect. With this, the fourth and fifth hypotheses arise. There is a negative association between the PB's discontinuation and the change of executive political leadership between parties aligned with left-wing ideologies (H4). There is a positive association between the PB's discontinuation and executive political leadership turnover among parties aligned with other ideologies (H5).

In H1 we investigated the effect of changing the mayor's party on PB's discontinuation, without taking into account the party's ideology. In the other hypotheses, we took into account the ideology of the elected mayor's party: from a non-left to a left-wing party (H2); from left to non-left parties (H3); between left-wing parties (H4); and between non-left parties (H5).

2.3. Participatory environment

Local participatory environments are places where there is a high density of different spaces for social cooperation between society and public administration, composed of different forms of civil society organizations (CSOs). Effective participatory policies are more likely to occur when there is a broad base of CSOs, public participatory civil society organizations, and rights movements (Wampler, 2008b).

Citizen participation in CSOs is directly linked to the propensity to engage in PB practices. For example, in Vitória da Conquista (BA), 51.5% of PB participants worked in some type of CSO (Novaes & Santos, 2014). In addition, the preexisting associative density in the municipalities can influence the configuration of the participatory model (Fedozzi et al., 2020), such as the generation of greater pressure for resources for social deliberation (Wampler, 2003). Civil society organizations have acted as experts in promoting and designing PB mechanisms (Bartocci, Grossi, Mauro, & Ebdon, 2022).

Despite the literature showing a positive relationship between local associative density and participatory budget adoption, the results are inconclusive. For example, Fedozzi et al. (2020) found no relationship between adopting PB and local associations. The divergent results bring the opportunity for further testing and deepening. The greater engagement of citizens in collaborative structures such as CSOs and councils generates a culture of participation or participatory circle (Célérier & Botey, 2015), increasing the probability of its institutionalization (Costa, 2010) and decreasing the probability of discontinuation. Thus, the sixth hypothesis arises. There is a negative association between PB's discontinuation and the local participatory environment (H6).

3. METHODOLOGY

Through an econometric approach, this article analyzes a series of factors that are theoretically related to PB's discontinuation in municipalities. The analysis was carried out between 2000 and 2016, using data from Spada (2017), which considers only municipalities with at least 50,000 inhabitants through 2012. These data were complemented with data from 2016 provided by the working group from that survey, which considered adopting municipalities with PB initiatives that meet the five criteria by Sintomer et al. (2013), including the decision to allocate resources in the budget must be discussed with society, with some form of deliberation. A municipality that adopted PB in one period, but did not adopt it in the following period, was considered "discontinued." Data are quadrennial.

The analyses were performed using descriptive statistics and tests of mean differences between groups of municipalities that adopted PB from 2000 to 2016 and those that never had, as well as the estimation of six logistic regression models.

For the analysis of mean differences, we used the nonparametric Mann-Whitney tests for variables without normal distribution and the t-test for those with normal distribution. In both, the significance of the results did not change. We used the Shapiro-Wilk test, with a significance level of 5%, to evaluate data normality.

3.1. Estimated variables and models

For the logistic regression models, the PB' discontinuation was adopted as the dependent variable (Box 1).

BOX 1 ESTIMATED ECONOMETRIC MODELS AND ASSUMPTIONS

Estimated models to test the discontinuation of participatory budgeting	Hypothesis	Expected effect
1 – Mayor's party change	H1	(+)
2 – Mayor's party change with the entrance from the left	H2	(-)
3 – Mayor's party change with the entry of other ideologies	H3	(+)
4 – Mayor's party change between leftist parties	H4	(-)
5 – Mayor's party change among those with other ideologies	H5	(+)
6 – Negative association between the PB's discontinuation and the participatory environment	H6	(+)

Source: Elaborated by the authors.

We carry out tests to verify the suitability of the models. Table 2 presents the independent and control variables used for both. The data is mainly based on three groups of variables: policies, participation, and control. The dependent variable is a dummy with PB's discontinuation. We adapted data for discontinuation from Spada (2017), which considers only municipalities with more than 50,000 inhabitants.

For the independent variables, we constructed three political dimension variables. First, those that capture the change between parties with leftist ideologies and those with other ideologies. This classification is a challenge, as in Brazil, parties develop inconsistent coalitions with low coherence (Zucco & Power, 2021), in addition to the risk of ideological repositioning after the party enters power (Arvate, Avelino, & Lucinda, 2008). Furthermore, it is not uncommon for parties to merge with others with declared different ideologies, and actions taken by politicians are often inconsistent when analyzed in light of these classifications (Diniz & Afonso, 2014). For these, the research adopted the discussion published by Shalders (2017), in which parties not aligned with a left-wing position are "other ideologies." The data provided by Zucco and Power (2019) were taken into account in this analysis, which present a scale of party ideology between 1990 and 2017.

BOX 2 VARIABLES USED IN THE RESEARCH

Variables	Content	Source ¹
Dependent variable		
PB's discontinuation	<i>Dummy</i> – (1) there was PB's discontinuation; (0) - there was no PB's discontinuation	(1)
Independent variables – change of political leadership		
Change - general	<i>Dummy</i> – (1) with change; (0) – without change.	(3)
Change w/ entry of left parties	(1) Ideology change with left entry; (0) if not occurred.	(3)
Change w/ entry of other ideologies	(1) Ideology change with other ideologies entry; (0) if not occurred	(3)
Change between parties associated with left-wing ideology	(1) Change between left parties; (0) if there was no change.	(3)
Change between parties associated with other ideologies	(1) Change between parties of other ideologies; (0) if there was no change.	(3)
Independent variables - participatory environment		
Number of CSOs in the municipality (2020) (<i>log</i>)	The existence of CSOs is a proxy for the probability of engagement in social activism actions, given the greater propensity to engage in participatory initiatives (Souza, 2001; Shah, 2007; Célériér & Cuenca Botey, 2015).	(2)
Proportion of municipal councils among possible councils (entre 1 e 17) (2014)	The presence of social councils indicates the level of open budget actions (Abreu & Gomes, 2018).	(4)
Average years of creation of municipal councils	Proxy to captures the maturity of city councils.	(4)
Has parity in the Municipal Health Council	It captures the propensity to participate, with the adoption of parity in health councils.	(4)
% voter turnout in municipal elections	Election turnout can be a proxy for citizen engagement.	(4)

Continue

Variables	Content	Source ¹
Control variables		
Total parties in the coalition	Number of parties that coalesced in municipal elections.	(3)
% Councilors in Mayor's Coalition	Proportion of councilors affiliated with political parties in the mayor's coalition in relation to the total.	(3)
Variation in population education between 1991 and 2010	It captures effects of the population's education variation, which can influence citizen engagement (Wijnhoven et al., 2015). People with higher education qualifications are three times more likely to be political activists or expert citizens (Marsh & Li, 2008).	(4)
Dependence on income (taxes collected ÷ current transfers)	Control effects arising from the level of dependence on revenues, according to Massardi and Abrantes (2016). Greater reliance on transfers can decrease the propensity to PB (Fedozzi et al., 2020).	(5)
Discretionary expense margin (current expenses ÷ current income)	Control the effects of the discretionary margin of expenses and the ability to create distributive policies (Peres, 2020; Wampler, 2008b).	(6)
Investment rate (investment expense ÷ current income)	Control the effects of the budget space available for investments in the budget, since, in general, the decisions allocated to the PB are restricted to investments.	(6)
Estimated population for the municipality (<i>log</i>)	Captures effects of the size of the municipality.	(4)
Per capita GDP	Control effects of socioeconomic conditions. The more developed, the greater the chance of adoption (Fedozzi et al., 2020).	(4)
Human Development Index (HDI)	Control effects of local vulnerabilities through HDI.	(6)

¹ Sources with data from (1) Participad ia; (2) MROSC; (3) TSE; (4) IBGE; (5) Siconfi; (6) Ipea.

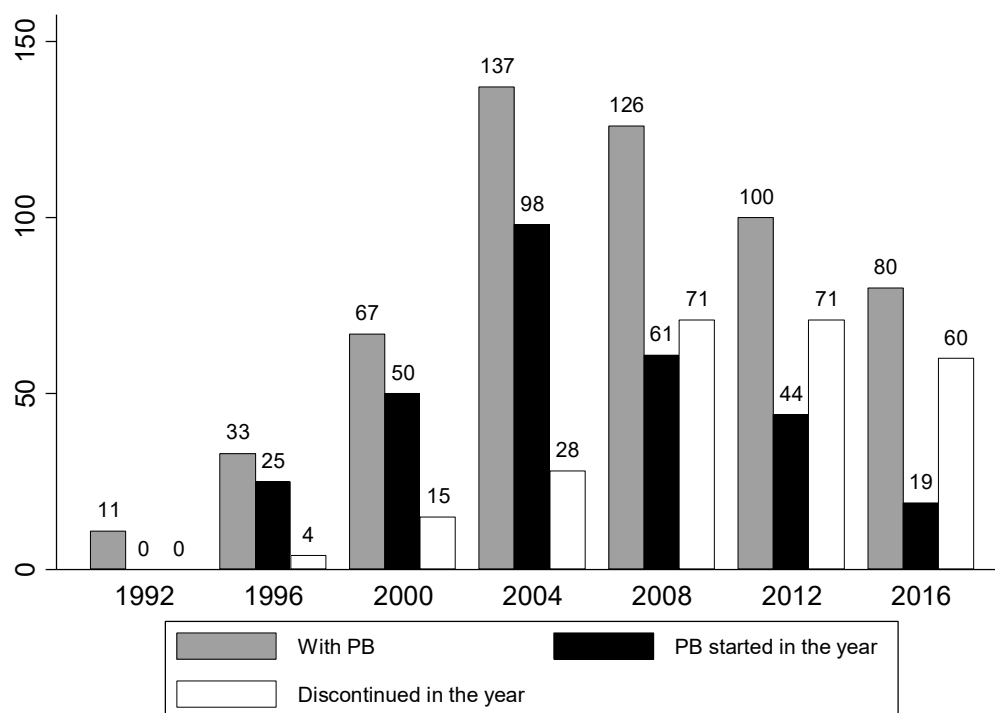
Source: Elaborated by the authors.

4. RESULTS AND ANALYSIS

4.1. Adoption and discontinuation

There have been many PB initiatives across Brazil's municipalities. Despite the topic's relevance, there is almost no information on the adoption of PB, whether carried out by statistical bodies such as IBGE, IPEA, associations, intelligence and research centers, or the Courts of Auditors. A survey carried out by Spada (2017) from 1992 to 2016 indicates 474 PB episodes in 119 municipalities. Graph 1 depicts that the cases of municipalities that used PB increased from 2000 onwards, with a decline from 2008 for later and early adopters. As Wampler and Goldfrank (2022, p. 90) discussed, the scenario presents an inverted U effect, indicating the beginning of gradual exhaustion due to the decrease in interest.

GRAPH 1 MUNICIPALITIES WITH PARTICIPATORY BUDGETING (1992 — 2016)



Note: The numbers represent the absolute frequency.

Source: Elaborated with data from Spada (2017).

There are cases in the country that used PB alternately across different administrative periods, such as the municipality of Ribeirão Preto (SP), which used it in 1996, 2004, and 2012, but did not use it in other years.

Table 1 presents descriptive statistics of the municipalities with at least 1 PB adoption in the period, comparing them with those that have never adopted it. On average, adopters have a larger population, GDP per capita, and higher HDI, in addition to being less socially vulnerable. The scenario may contradict the expected benefits of the PB since participation in the most vulnerable municipalities could provide more benefits by allowing social collaboration in decisions. These results indicate the maintenance of PB in wealthier municipalities with a higher HDI, which marked the beginning of PB (Wampler, 2008a), and that the mechanism may not be working to reduce inequalities, as discussed in Baiocchi and Ganuza (2017).

The greater PB adoption by municipalities with higher GDP per capita, population, and HDI may be the result of the effects of the digital divide in the Brazilian reality. It is because many PB initiatives may be being organized in electronic format (called e-participation), as discussed by Sampaio (2016) and Iasulaitis, Nebot, Carneiro, and Sampaio (2019). With data from the Brazilian Institute of Geography and Statistics (Instituto Brasileiro de Geografia e Estatística [IBGE], 2019), there was a correlation between the proportion of e-participation mechanisms adopted with the population of the municipalities (correlation of 0.1245, significant at 1%), which would indicate this relationship. However, it needs to be further investigated by future research.

The variables that serve as a proxy for the participatory environment indicate relevant differences between the groups. The municipalities with the highest number of municipal councils and with more social organizations were more likely to adopt PB. It may be the first evidence that greater associative activity and local engagement positively correlate with PB adoption.

Some results are relevant regarding the economic dimension and bring three unexpected results. First, municipalities with higher dependence on transfers from the federal government are more likely to initiate these participation initiatives; this was unexpected at first because most of these revenues already have specific links, reducing local government choice. Second, the municipalities with the lowest discretionary margin for spending have also adopted PB at higher rates, which was also not expected due to the lower decision-making capacity in this context. Finally, the investment rate, which represents the proportion of resources that PB can allocate, did not present significant differences between the groups, which was also not expected since the PB has been mainly applied to investment decisions such as discussed in the literature (Gonçalves, 2014; Touchton & Wampler, 2020).

TABLE 1 DESCRIPTION OF MUNICIPALITIES WITH MORE THAN 50 THOUSAND INHABITANTS, WITH OR WITHOUT PB ADOPTION BETWEEN 2000 AND 2016

Variables	Municipalities with some OP adoption					Municipalities without any OP adoption					Mean dif. (<i>p-value</i>) (1)
	N.	Mean	St. Dev.	Min.	Max.	N.	Mean	St. Dev.	Min.	Max.	
Population (thousand inhabitants)	257	324	566	52	6689	304	117	106	51	1078	0.0000
GDP <i>per capita</i> (2000 a 2016)	257	31.1	16.4	6.6	108.6	304	25.3	26.7	5.7	341.8	0.0000
HDI (2010)	263	0.518	0.1	0.3	0.7	305	0.443	0.1	0.2	0.6	0.0000
Urban (1); Rural (0)	263	0.996	0.1	0.0	1.0	305	0.957	0.2	0.0	1.0	0.0030
Social vulnerability index	263	0.267	0.1	0.1	0.6	305	0.332	0.1	0.1	0.7	0.0000
Number of councils (2014)	257	0.81	0.10	0.53	1.00	304	0.68	0.13	0.41	1.00	0.0000
Number of CSO (2020)	257	178	350	17	4152	304	55	43	10	384	0.0000
Δ Schooling (between 1991, 2010)	257	1.95	0.39	1.24	3.55	304	2.43	0.72	1.56	5.24	0.0000
Transparence (IGM-CFA) (2018)	263	8.5	1.3	2.8	10.0	305	7.76	1.56	0.99	10.00	0.0000
Discretionary expenses ⁽⁵⁾	252	0.56	0.09	0.02	0.96	287	0.60	0.15	0.04	1.68	0.0000
Revenue dependency (6)	256	0.30	0.19	0.00	1.27	297	0.18	0.16	0.01	1.21	0.0000
Investment rate (7)	252	0.06	0.04	0.00	0.37	287	0.06	0.04	0.00	0.22	0.4887
Ideological position (8)	255	0.26	0.44	0	1	301	0.28	0.45	0	1	0.6053
Total parties in the coalition (2016)	305	10.26	4.45	1	23	263	10.13	5.02	1	25	0.6748
% councilors in the coalition (2016)	257	0.50	0.23	0.00	1.00	304	0.52	0.22	0.00	1.00	0.5003

Notes: (1) Tested groups: municipalities that had/never had PB. (2) Number of municipalities with more than 50 thousand inhabitants: 665. (3) For the descriptions, we excluded the city of São Paulo. (4) The variation in N between municipalities is due to missing values. (5) Discretionary margin: current expenses ÷ current income. (6) Dependence on revenues: taxes ÷ current transfers. (7) Investment rate: investment expenses ÷ current income. (8) Ideological position: (1 - left; 0 - too many), according to Zucco and Power (2019).

Source: Elaborated by the authors.

Along the political dimension, the results indicate that mayors of parties with different ideologies have adopted the PB. Over the 16-year period, there is no difference on average between groups with leftist ideology and others, and there are no differences with the greater participation of parties or councilors in the elected mayor's coalition. The following sessions further explore these results.

4.2. Factors associated with PB's discontinuation

Table 2 presents the results in 2 groups: political environment and participatory environment. The results indicate that both the change of the mayor's party (model 1) and the change with the entrance from the left (model 2) are positively associated with the PB's discontinuation, confirming hypotheses 1 and 2. On the other hand, the change of the mayor's party (model 3) with the entry of other ideologies (except the left) is negatively associated with PB's discontinuation, presenting an effect contrary to what was expected for hypothesis 3.

The result of H1 is in line with previous research. PB's discontinuation is positively associated with the change in the executive's political leadership (10% significance) was expected, as the search for a different political brand is a concern of politicians, who seek to disassociate themselves from projects that were associated with a political party before in power (Wampler, 2008b).

The changes between mayors' parties with leftist ideologies, however, brought unexpected signs. The negative result between the entry of non-left-aligned parties and PB's discontinuation has several explanations. First, it may indicate that the other parties are beginning to see PB as a relevant political mechanism for expanding the electoral base, culminating in less discontinuation, which had already been pointed out as a tendency to expand PB to other ideological spectrums (Dias, 2018). Second, it may mean that the PB mechanism adopted in Brazil does not necessarily represent a democratic instrument with the transfer of decision-making power to participants as initially intended.

In this context, the action of the PB would be almost ceremonial (Célérier & Botey, 2015), not bringing risks or generating resistance from the parties that, at least in the initial phase, did not adopt the PB because they understood it to be a political initiative of the left, which would be in line with Dias' (2018) discussions on the late entry of non-left parties, to obtain electoral benefits.

The decrease in PB initiatives within the political left could also be explained by the fact that it is not necessarily a homogeneous field. Considering the discussions by Duriguetto and Demier (2017), left-wing parties, upon ascending to power, may undergo a process of transformism, in which policy issues that were hitherto considered relevant can be questioned.

On the other hand, the decrease in PB initiatives in the change between leftist parties, and the positive effect of the discontinuation of PB initiatives with the entry of the left, may represent a change in the participatory model adopted by these parties, which may focus on other types of participation — for example, public policy councils —, as discussed by Lopez and Pires (2010), explored further in this manuscript.

TABLE 2 ESTIMATED MODELS: DISCONTINUATION OF PARTICIPATORY BUDGETING IN MUNICIPALITIES

Variables	Model 1: Party change (H1)	Model 2: Party change, with entry of left parties (H2)	Model 3: Party change, with entry of parties with other ideologies (H3)	Model 4: change between left parties (H4)	Model 5: change between parties with other ideologies (H5)
Policy variables					
Policy change variable	0.4477(*)	1.0673(***)	-1.0085(***)	0.9584(***)	-0.1061
Parties: scale of ideological position	0.7124(***)	1.1786(***)	1.2023(***)	1.1537(*)	1.4941(***)
% parties in mayor's coalition	0.754(***)	0.6648(***)	0.7471(***)	0.8277(***)	0.5764(*)
% city councilors in mayor's coalition	-1.2674(*)	-1.1955(*)	-1.8288(***)	-1.4693(*)	-1.0939
Controls - participatory environment (H6)					
Number of CSOs in the municipality	-0.1821	-0.2253	-0.1883	0.0599	-0.4359(*)
Number of municipal councils	-1.4493	-0.6368	-1.4212	-1.6	-0.2584
Average years of creation of the councils	-0.0499(*)	-0.0483(*)	-0.0544(*)	-0.0534	-0.0511
Has parity in the health council	0.0498	0.1377	0.0421	-0.1548	0.4756
% voter turnout	-4.7188(*)	-4.9321(*)	-5.0597(*)	-4.8923	-4.5605

Continue

Variables	Model 1: Party change (H1)	Model 2: Party change, with entry of left parties (H2)	Model 3: Party change, with entry of parties with other ideologies (H3)	Model 4: change between left parties (H4)	Model 5: change between parties with other ideologies (H5)
Controls					
Variation in population education	0.0919	0.0502	0.145	0.083	0.1614
Dependency on transfers	-1.0999	-0.9389	-1.1673(*)	-1.8052	-0.7108
Discretionary expense margin	-0.3899	-0.5486	-0.5066	0.2101	-0.9117
Investment expenditures	-4.4059(***)	-4.662(***)	0.5461(***)	-3.7397(*)	0.7365
Population	0.5168(***)	0.5414(***)	-5.0952(***)	0.3178	-5.0551(***)
Per capita GDP (2000 a 2016)	0.0032	0.0031	0.0054	0.0125	-0.0006
IDHM	1.7376	1.0693	1.2895	3.0909	0.736
Constant	-1.8541	-0.6287	-0.82	1.7317	-3.7935
Pseudo-R2	0.1011	0.1134	0.1157	0.1356	0.0975
N	808	808	808	385	423
Hosmer-Lemeshow test (<i>p-value</i>)	0.7466	0.6522	0.6367	0.5531	0.4654
Discriminatory power – Iroc test (<i>p-value</i>)	0.7054	0.7232	0.7240	0.7574	0.6959

Notes: (1) Statistical technique: logistic regression. (2) Dependent variable: discontinuation of participatory budgeting. (3) Period of analysis: 2000 to 2016. (4) The numbers indicate the coefficient, and in parentheses the significance. (5) significance: * 10%, ** 5% and *** 1%; Hosmer-Lemeshow test: with a p-value greater than 0.05, the null hypothesis that there is an association between observed and predicted values is not rejected, and, consequently, the model can be considered as having a good fit. The discriminatory power test was performed with the analysis of the ROC curve. If the area reaches values above 0.5, there is discriminating power; between 0.7 and 0.8, acceptable; above 0.8, the result is excellent (Fávero, Belfiore, Silva, & Chan, 2009).

Source: Elaborated by the authors.

As depicted in Table 3, the results show that the creation of new municipal councils and the increased deliberative competencies in those already created was considerable from 2009 to 2019. The most relevant variation was that of the elderly council (37% increase), which must be associated with the possibility of receiving resources from income tax donations by individuals. The number of councils created per year negatively correlates with the adoption of participatory budgeting in the municipalities. It may be further evidence that the emergence of municipal councils may be replacing participatory budgeting mechanisms in municipalities, as discussed by Lopez and Pires (2010).

TABLE 3 **EXISTENCE AND DELIBERATIVE COMPETENCE OF MUNICIPAL COUNCILS**

Municipal council	The existence ⁽ⁱ⁾		Variation (mean)	It is deliberative ⁽ⁱⁱ⁾		Year of creation Mean (DP)	Correlation PB vs. year of creation ⁽ⁱⁱⁱ⁾
	2009	2018/2019		2009	2018/2019		
Health	0.973 (0.161)	0.999 (0.023)	0.026 ↑	0.875 (0.331)	0.907 (0.291)	1999 (8)	-0.0126
Assistance	0.993 (0.082)	0.999 (0.03)	0.006 –	0.916 (0.278)	NA (NA)	2002 (8)	-0.0401**
School meals	0.953 (0.211)	0.994 (0.08)	0.040 –	NA (NA)	0.706 (0.456)	2003 (6)	-0.0258
Education	0.791 (0.406)	0.928 (0.259)	0.137 ↑	0.822 (0.383)	0.838 (0.368)	2004 (8)	-0.1060***
CMDCA	0.914 (0.281)	0.986 (0.118)	0.072 ↑	0.866 (0.341)	0.936 (0.244)	2006 (9)	-0.0604***
Elderly	0.355 (0.478)	0.724 (0.447)	0.369 ↑	0.688 (0.463)	0.900 (0.300)	2009 (6)	-0.0617***
Culture	0.247 (0.431)	0.422 (0.494)	0.176 ↑	0.735 (0.442)	0.783 (0.412)	2009 (7)	-0.0311*
School transport	0.059 (0.236)	0.120 (0.325)	0.061 –	0.738 (0.441)	0.497 (0.500)	2011 (6)	-0.0133

Notes: (i) Mean (standard deviation) of existence, considering (1) for yes and (0) for no. (ii) Average (standard deviation) of the council's deliberative competence, considering (1) for yes and (0) for no. (iii) The correlation was calculated between the year of creation of the council and the adoption of participatory budgeting. Significance: * 10%, ** 5% and *** 1%. (iv) As information from the councils is not made available annually by the IBGE, the analysis of the most recent position considered the last information between 2018 and 2019. **Source:** Elaborated with data from the Perfil dos Municípios Brasileiros (IBGE, 2009, 2018, 2019).

Another effect analyzed in the models is a possible competition within ideologies, which could also be associated with a decrease in PB. The results of the models (Table 2) indicate that, in the change mayors' political party between left-wing parties, there is an increase in the discontinuation

of PB mechanisms, presenting an effect contrary to what was expected for hypothesis 4. The effect may represent a lack of interest on the part of the left in this type of mechanism, given the low association between success in the election or reelection with the adoption of PB by left-wing parties, as discussed by Wampler and Goldfrank (2022). The authors show, for example, that PT-governed municipal administrations experienced a decrease in PB adoption from 88% in 1996 to 13% in 2020. In the change between parties of other ideologies (except the left), there was no effect concerning the discontinuation of PB mechanisms, not allowing to prove or reject hypothesis 5.

These results are relevant and have not been the subject of previous research, which generally observe the effects of exchanges between different ideologies (Fedozzi et al., 2020). As Baiocchi (2003) discussed, in adopting PB mechanisms, conflicts within leftist parties have always been recurrent, as they disagree with the implemented models. The literature has not empirically demonstrated the effects of competition between parties, so the results are relevant to raise this issue.

Finally, the models present results of variables used as proxies to analyze the effect of the participatory environment on the discontinuation of participatory budgeting — number of CSOs, number of councils, parity of councils, and percentage of voter turnout. Hypothesis 6, which deals with the negative association between the discontinuation of participatory budgeting and cities with a participatory environment, was not confirmed.

In all models analyzed, except for the proportion of voter turnout, which can be a proxy for citizen political engagement given the low coercion due to absence from voting, the variables were not significant in relationship to PB's discontinuation.

These results, which had already been presented in previous quantitative studies, such as Fedozzi et al. (2020), may indicate that participation initiatives through invited spaces, whose internal rules are defined by the government, have not attracted participation, as pointed out in the discussions by Cornwall and Coelho (2007). According to this literature, even with a participatory environment represented by local associations, citizens would not be attracted because the rules in this participatory sphere are framed by those who create them and infused with power relations and cultures of interaction brought from other spaces, effectively not allowing participation. On the other hand, the rejection of H6 can be attributed to the characteristics of the variables of the participatory environment used in the models since fixed information was used throughout the period under analysis.

5. CONCLUSIONS AND IMPLICATIONS

Recent literature on participatory budgeting has shown a decline in its use by municipalities, especially in Brazil (Wampler & Goldfrank, 2022), without investigating factors associated with this phenomenon.

The research results indicate political effects influencing the discontinuation of PB in municipalities with more than 50,000 inhabitants. The association between the change of political leadership of the executive between elections was verified, in situations where there is a change of parties of the mayor. Unexpectedly, when there is an change of party ideology with the entry of the left, discontinuation is positively associated; on the opposite, when there is an change of ideology with the entry of other parties not aligned to the left, there is a decrease in discontinuation.

The discontinuation related to the political alternation between parties indicates to the municipalities the need to create mechanisms that institutionalize this practice, given the possibility of

paralyzing the initiative in the following change of the mayor. Some initiatives can help institutionalize PB practices — for example, seeking to migrate the process from the legitimation phase to the institutionalization phase (Costa, 2010).

First, creating local legislation for participation that goes beyond decrees or regulations. Creation by law can instrumentalize civil society entities to demand continuity and is a more difficult instrument to be discontinued by a new mayor. However, changes in legislation alone should not favor the maintenance of the PB, given that already legal and constitutional support determines participation in the budget.

Secondly, the culture of local collaboration, such as associative practices, has been indicated as relevant for institutionalizing the practice of participatory budgeting. Citizens participating in CSOs, such as neighborhood associations, are more likely to engage in PB practices (Novaes & Santos, 2014). Thus, these associative mechanisms could be encouraged not only by public administration initiatives but also by society itself. In this article, we found evidence that a more robust associational life is associated with the adoption of PB.

Third, maintaining citizen engagement is relevant for their continued participation. It depends on citizens' perception that dedication generates effective results, avoiding frustrations, which is one of the biggest causes of abandonment of participation (Baiocchi & Ganuza, 2017). Failure to meet participants' expectations in PB initiatives is another cause of frustration (Pires, 2011), which has yet another effect: the decrease in the general trust in the government by citizens (Schick, 2011). Thus, participants must previously receive information about the process, how it can be followed, and the limitations to avoid breaches of expectations.

Fourth, practices are institutionalized in organizations when they are incorporated into the usual information flows, inscribed in established rules (formal systems) and routines (actually in use practices) (Burns & Scapens, 2000). Thus, for the PB to be effectively institutionalized, the steps must be incorporated into the usual flow of budget preparation and monitoring, as discussed by Azevedo, Cardoso, Cunha, and Wampler (2022).

Considering the current national context of resumption of social participation brought about by the change in the Federal Constitution (Constitutional Amendment No. 108, August 26, 2020, art. 193), the results contribute in 2 ways. First, by presenting an empirical analysis of the discontinuation of PB in municipalities with more than 50,000 inhabitants, it indicates local and contextual explanatory factors, allowing to direct the design of participatory public policies and suggesting reflection on mechanisms that must be adopted locally so that this does not occur. Second, it contributes to the participatory budget literature by demonstrating the association between the PB's discontinuation with the change of parties between ideologies, especially between leftist parties. This result may raise future qualitative research for an in-depth investigation into the rising phenomenon.

Despite the relevance of the results, we acknowledge some limitations of the present research. One refers to the analyzed sample, which does not allow the generalization of the results for all municipalities in Brazil. The other concerns to the choices of variables used as proxies for the dimensions analyzed in the econometric models. Although they are theoretically supported by research, they always end up being an inherent limitation of quantitative research, sensitive to the selected variables.

The discussions open ample space for future research. Indices of perceived trust in governments have increasingly declined, as shown by the cases of Spain and Germany (Royo et al., 2011). Schick (2011) argues that the decline in trust in the government has been accompanied by political demobilization, generating a decrease in party identification and less engagement. The author also questions that not even the Executive and Legislative powers share mutual trust. In this context, research can investigate the relationship between trust in government and engagement in participatory instances.

The wear and tear and PB's discontinuation in the country may result from the deterioration of the budget process itself in the context of the Brazilian public sector, which is independent of the current economic and fiscal crisis, with a loss of quality in all its phases: elaboration, approval, execution, and control (Rezende & Cunha, 2013). Future research can analyze the relationship between the budget process's loss of credibility and the PB's discontinuation. Future research could investigate, through inductive approaches, the initially contradictory effects of the positive relationship between PB discontinuation and political alternation with the entry of left-wing parties and seek to understand the eventual conflicts in the left ideology itself, which would favor this discontinuation.

Indeed, future research could analyze the relationship between the adoption of different e-participation mechanisms (Iasulaitis et al., 2019; Sampaio, 2016) with the persistence (or discontinuation) of the use of PB. Finally, the relationship between civil society organizations and participatory bodies, such as the PB, can be investigated, especially considering a more critical view of CSOs, which may act as inhibitors to social participation instead of acting as an element of engagement.

REFERENCES

- Abreu, W. M., & Gomes, R. C. (2018). Medindo o nível da influência colaborativa dos stakeholders e das ações de orçamento aberto. *Revista de Administração Pública*, 52(4), 593-609. Retrieved from <https://doi.org/10.1590/0034-7612173451>
- Arvate, P. R., Avelino, G., & Lucinda, C. R. (2008). Existe influência da ideologia sobre o resultado fiscal dos governos estaduais Brasileiros? *Estudos Econômicos*, 38(4), 789-814. Retrieved from <https://doi.org/10.1590/S0101-41612008000400004>
- Avritzer, L. (2003). O orçamento participativo e a teoria democrática: um balanço crítico. In L. Avritzer, & Z. Navarro (Eds.), *A inovação democrática no Brasil: o orçamento participativo*. São Paulo, SP: Cortez.
- Avritzer, L., & Navarro, Z. (2003). *A inovação democrática no Brasil*. São Paulo, SP: Cortez.
- Azevedo, R. R., Cardoso, R. L., Cunha, A. S. M., & Wampler, B. (2022). Participatory budgeting and budget dynamics in the public sector. *Revista de Contabilidade e Organizações*, 16, e193141. Retrieved from <https://doi.org/10.11606/issn.1982-6486.rco.2022.193141>
- Baiocchi, G. (2003). *Radicals in power: the workers' party and experiments in urban democracy in Brazil*. São Paulo, SP: Zed Books.
- Baiocchi, G., & Ganuza, E. (2014). Participatory budgeting as if emancipation mattered. *Politics and Society*, 42(1), 29-50. Retrieved from <https://doi.org/10.1177/0032329213512978>
- Baiocchi, G., & Ganuza, E. (2017). *Popular democracy: the paradox of participation*. Stanford, CA: Stanford University Press.
- Bartocci, L., Grossi, G., Mauro, S. G., & Ebdon, C. (2022). The journey of participatory budgeting: a systematic literature review and future research directions. *International Review of Administrative Sciences*. Retrieved from <https://doi.org/10.1177/00208523221078938>
- Benito, B., & Bastida, F. (2009). Budget transparency, fiscal performance, and political turnout: an international approach. *Public Administration Review*, 69(3), 403-417. Retrieved from <https://www.jstor.org/stable/27697882>
- Boonstra, B., & Boelens, L. (2011). Self-organization in urban development: towards a new perspective on spatial planning. *Urban Research and Practice*, 4(2), 99-122. Retrieved from <https://doi.org/10.1080/17535069.2011.579767>
- Burns, J., & Scapens, R.W. (2000, March). Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*, 11(1), 3-25. Retrieved from <https://doi.org/10.1006/mare.1999.0119>
- Célérier, L., & Botey, L. E. C. (2015). Participatory budgeting at a community level in Porto Alegre: a Bourdieusian interpretation. *Accounting, Auditing and Accountability Journal*, 28(5), 739-772. Retrieved from <https://doi.org/10.1108/AAAJ-03-2013-1245>
- Cornwall, A., & Coelho, V. S. P. (2007). *Spaces for change? The politics of citizen participation in new democratic arenas*. São Paulo, SP: Zed Books.
- Costa, D. M. D. (2010). Vinte anos de orçamento participativo: análise das experiências em municípios brasileiros. *Cadernos Gestão Pública e Cidadania*, 15(56), 8-28. Retrieved from <https://doi.org/10.12660/cgpc.v15n56.3190>
- Dias, N. (2018). Hope for democracy: 30 years of participatory budgeting worldwide. *Hope for Democracy*. Retrieved from <https://www.oficina.org.pt/hopefordemocracy.html>
- Dias, N., Enríquez, S., & Júlio, S. (2019). The participatory budgeting world atlas. *Epopeia and Oficina*. Retrieved from <https://www.oficina.org.pt/participatory-budgeting-world-atlas-2019.html>
- Diniz, E., & Afonso, J. R. (2014, January). *Benefícios fiscais concedidos (e mensurados) pelo governo federal* (Texto de Discussão IBRE, 26). Rio de Janeiro, RJ: FGV IBRE. Retrieved from <https://portalibre.fgv.br/sites/default/files/2021-03/beneficios-fiscais-concedidos-e-mensurados-pelo-governo-federal.pdf>
- Duriguetto, M. L., & Demier, F. (2017). Democracia blindada, contrarreformas e luta de classes no Brasil contemporâneo. *Argumentum*, 9(2), 8-19. Retrieved from <https://doi.org/10.18315/argum.v9i2.17066>
- Ebdon, C., & Franklin, A. L. (2006). Citizen participation in budgeting theory. *Public Administration Review*, 66(3), 437-447. Retrieved from <https://doi.org/10.1111/j.1540-6210.2006.00600.x>

- Emenda Constitucional nº 108, de 26 de agosto de 2020.* (2020). Altera a Constituição Federal para estabelecer critérios de distribuição da cota municipal do Imposto sobre Operações Relativas à Circulação de Mercadorias e sobre Prestações de Serviços de Transporte Interestadual e Intermunicipal e de Comunicação (ICMS), para disciplinar a disponibilização de dados contábeis pelos entes federados, para tratar do planejamento na ordem social e para dispor sobre o Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação (Fundeb); altera o Ato das Disposições Constitucionais Transitórias; e dá outras providências. Brasília, DF. Retrieved from http://www.planalto.gov.br/ccivil_03/constituicao/emendas/emc/emc108.htm
- Fávero, L. P., Belfiore, P., Silva, F. L., & Chan, B. L. (2009). *Análise de dados: modelagem multivariada para toma de decisões*. Rio de Janeiro, RJ: Campus.
- Fedozzi, L., Ramos, M. P., & Gonçalves, F. G. (2020). Orçamentos participativos: variáveis explicativas e novos cenários que desafiam a sua implementação. *Revista de Sociologia e Política*, 28(73), e005. Retrieved from <https://doi.org/10.1590/1678-987320287305>
- Fishkin, J. S. (2009). *When the people speak: deliberative democracy and public consultation*. Oxford, UK: Oxford University Press.
- Franzese, C., & Pedroti, P. M. (2005). Limites e possibilidades do orçamento participativo: para além da retórica. *Revista de Administração Pública*, 39(2), 207-230.
- Goetz, A. M., & Jenkins, R. (2001). Hybrid forms of accountability: citizen engagement in institutions of public-sector oversight in India. *Public Management Review*, 3(3), 363-383. Retrieved from <https://doi.org/10.1080/14616670110051957>
- Gonçalves, S. (2014, January). The effects of participatory budgeting on municipal expenditures and infant mortality in Brazil. *World Development*, 53, 94-110. Retrieved from <https://doi.org/10.1016/j.worlddev.2013.01.009>
- Grin, E. J. (2018). Gestão dos territórios da cidade em São Paulo: a berlinda entre a democracia representativa e os mecanismos de controle social. *Revista de Administração Pública e Controle Social*, 10(2), 136-147. Retrieved from <https://doi.org/10.21118/apgs.v0i0.5335>
- Iasulaitis, S., Nebot, C. P., Carneiro, E., & Sampaio, R. C. (2019). Interatividade e ciclo de políticas públicas no orçamento participativo digital: uma análise internacional. *Revista de Administração Pública*, 53(6), 1091-1115. Retrieved from <https://doi.org/10.1590/0034-761220180272>
- Lopez, F., & Pires, R. R. (2010). Instituições participativas e políticas públicas no Brasil: características e evolução nas últimas duas décadas. In J. C. Cardoso Junior (Coord.), *Brasil em desenvolvimento 2010: Estado, planejamento e políticas públicas (Volume 1)*. Brasília, DF: Instituto de Pesquisa Econômica Aplicada.
- Marsh, D., & Li, Y. (2008). New forms of political participation: searching for expert citizens and everyday makers. *British Journal of Political Science*, 38(2), 247-272. Retrieved from <https://doi.org/10.1017/S0007123408000136>
- Massardi, W. O., & Abrantes, L. A. (2016). Dependência dos municípios e Minas Gerais em relação ao FPM. *Revista de Gestão, Finanças e Contabilidade*, 1(6), 173-187. Retrieved from <https://doi.org/10.18028/rgfc.v6i1.1127>
- Nickson, A. (2020). Local government in Latin America: the struggle to overcome social exclusion. In R. Kerley, J. Liddle, & P. Dunning (Eds.), *The Routledge handbook of international local government*. London, UK: Routledge.
- Novaes, F. S., & Santos, M. E. P. (2014). O orçamento participativo e a democratização da gestão pública municipal: a experiência de Vitória da Conquista (BA). *Revista de Administração Pública*, 48(4), 797-820. Retrieved from <https://doi.org/10.1590/0034-76121668>
- O'Donnell, G. (1998). Accountability horizontal e novas poliarquias. *Lua Nova*, 44(98), 27-54. Retrieved from <https://doi.org/10.1590/S0102-64451998000200003>
- Oliveira, O. P. (2016). Mecanismos da difusão global do orçamento participativo: indução internacional, construção social e circulação de indivíduos. *Opinião Pública*, 22(2), 219-249. Retrieved from <https://doi.org/10.1590/1807-01912016222219>

- Park, Y. (2020). *Participatory budgeting and willingness to pay taxes: evidence from an exploratory sequential mixed-methods study*. Washington, DC: The George Washington University.
- Peres, U. D. (2020). Dificuldades institucionais e econômicas para o orçamento participativo em municípios brasileiros. *Caderno CRH*, 33, e020007. Retrieved from <https://doi.org/10.9771/ccrh.v33i0.33972>
- Pires, R. R. C. (2011). *Efetividade das instituições participativas no Brasil: estratégias de avaliação*. Brasília, DF: Instituto de Pesquisa Econômica Aplicada.
- Rezende, F., & Cunha, A. S. M. (2013). *A reforma esquecida: orçamento, gestão pública e desenvolvimento*. Rio de Janeiro, RJ: FGV.
- Royo, S., Yetano, A., & Acerete, B. (2011). Citizen participation in German and Spanish local governments: a comparative study. *International Journal of Public Administration*, 34(3), 139-150. Retrieved from <https://doi.org/10.1080/01900692.2010.533070>
- Sampaio, R. C. (2016). E-orçamentos participativos como iniciativas de e-solicitação: uma prospecção dos principais casos e reflexões sobre a e-participação. *Revista de Administração Pública*, 50(6), 937-958. Retrieved from <https://doi.org/10.1590/0034-7612152210>
- Sampaio, R. C., Braga, S., Carlomagno, M. C., Marioto, D. J. F., Brum, M., & Borges, T. (2019). Estado da arte da democracia digital no Brasil: oferta e sobrevivência das iniciativas (1999-2016). *Revista do Serviço Público*, 70(4), 693-734. Retrieved from <https://doi.org/10.21874/rsp.v70i4.3543>
- Schick, A. (2011, October). Repairing the budget contract between citizens and the state. *OECD Journal on Budgeting*, 3, 7-28. Retrieved from <https://doi.org/10.1787/budget-11-5kg3pdgctc8v>
- Shah, A. (2007). *Participatory Budgeting*. Washington, DC: The World Bank.
- Shalders, A. (2017, September 11). Direita ou esquerda? Análise de votações indica posição de partidos brasileiros no espectro ideológico. *BBC News*. Retrieved from www.bbc.com/portuguese/brasil-41058120
- Sintomer, Y., Herzberg, C., Allegretti, G., Röcke, A., & Alves, M. (2013). *Dialog global n. 25: Participatory Budgeting Worldwide. - Updated Study*. *Dialog Global*. Retrieved from www.service-eine-welt.de
- Sintomer, Y., Herzberg, C., & Röcke, A. (2012). Modelos transnacionais de participação cidadã: o caso do orçamento participativo. *Sociologias*, 14(30), 70-116. Retrieved from <https://doi.org/10.1590/S1517-45222012000200004>
- Siqueira, L. F., & Marzulo, E. P. (2021). Da democracia participativa à desdemocratização na cidade: a experiência do orçamento participativo em Porto Alegre. *Cadernos Metrópole*, 23(50), 399-422. Retrieved from <https://doi.org/10.1590/2236-9996.2021-5016>
- Souza, C. (2001). Participatory budgeting in Brazilian cities: limits and possibilities in building democratic institutions. *Environment and Urbanization*, 13(1), 159-184. Retrieved from <https://doi.org/10.1177/095624780101300112>
- Spada, P. (2017). *Dataset on Brazilian participatory budgeting: 1989 to 2012*. Cambridge, MA: Harvard Dataverse.
- Touchton, M. R., & Wampler, B. (2020). Public engagement for public health: participatory budgeting, targeted social programmes, and infant mortality in Brazil. *Development in Practice*, 30(5), 681-686. Retrieved from <https://doi.org/10.1080/09614524.2020.1742662>
- Touchton, M. R., Wampler, B., & Peixoto, T. (2020). Of democratic governance and revenue: participatory institutions and tax generation in Brazil. *Governance*, 34(4), 1193-1212. Retrieved from <https://doi.org/10.1111/gove.12552>
- Touchton, M. R., Wampler, B., & Spada, P. (2019). The digital revolution and governance in Brazil: evidence from participatory budgeting. *Journal of Information Technology and Politics*, 16(2), 154-168. Retrieved from <https://doi.org/10.1080/19331681.2019.1613281>
- Wampler, B. (2003). Orçamento participativo: uma explicação para ampla variação nos resultados. In L. Avritzer, & Z. Navarro (Eds.), *A inovação democrática no Brasil: o orçamento participativo*. São Paulo, SP: Cortez.
- Wampler, B. (2007). *Participatory budgeting in Brazil: contestation, cooperation, and accountability*. State College, PA: Penn State Press.

Wampler, B. (2008a). A difusão do orçamento participativo brasileiro: “boas práticas” devem ser promovidas? *Opinião Pública*, 14(1), 65-95. Retrieved from <https://doi.org/10.1590/S0104-62762008000100003>

Wampler, B. (2008b). When does participatory democracy deepen the quality of democracy? Lessons from Brazil. *Comparative Politics*, 41(1), 61-81. Retrieved from <https://www.jstor.org/stable/20434105>

Wampler, B., & Goldfrank, B. (2022). *The rise, spread, and decline of Brazil's participatory budgeting: the arc of a democratic innovation*. London, UK: Palgrave Macmillan.

Wijnhoven, F., Ehrenhard, M., & Kuhn, J. (2015, January). Open government objectives and participation motivations. *Government Information Quarterly*, 32(1), 30-42. Retrieved from <https://doi.org/10.1016/j.giq.2014.10.002>

Zucco, C., & Power, T. J. (2019). *Replication data for: fragmentation without cleavages? Endogenous fractionalization in the Brazilian party system*. Cambridge, MA: Harvard Dataverse.

Zucco, C., & Power, T. J. (2021). Fragmentation without cleavages? Endogenous fractionalization in the Brazilian party system. *Comparative Politics*, 53(3), 477-500.

Ricardo Rocha de Azevedo



<https://orcid.org/0000-0001-6302-0760>

Ph.D. in Controllershship and Accounting at the School of Economics, Business and Accounting at Ribeirão Preto, University of São Paulo (FEARP-USP); Post-doctorate in Business Administration from the Brazilian School of Public and Business Administration at Fundação Getulio Vargas (FGV EBAPE); Adjunct Professor at Faculty of Accounting at Federal University of Uberlândia (FACIC-UFU). E-mail: ricardo.azevedo@ufu.br

Ricardo Lopes Cardoso



<https://orcid.org/0000-0002-0058-0063>

Ph.D. in Controllershship and Accounting at the School of Economics, Business and Accounting, University of São Paulo (FEA-USP); Senior Adjunct Professor at the Brazilian School of Public and Business Administration at Fundação Getulio Vargas (FGV EBAPE), Associate Professor at State University of Rio de Janeiro (FAF-UERJ). E-mail: ricardo.cardoso@fgv.br

Armando Santos Moreira da Cunha



<https://orcid.org/0000-0002-3412-4031>

Ph.D. in Management from ISCTE-Instituto Universitário de Lisboa; Professor at the Brazilian School of Public and Business Administration at Fundação Getulio Vargas (FGV EBAPE). E-mail: armando.cunha@fgv.br

Brian Wampler



<https://orcid.org/0000-0001-8338-8095>

Ph.D. in Political Science from the University of Texas; Professor at Boise State University (BSU). E-mail: bwampler@boisestate.edu