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## THE PARTICIPATION OF THE LEGISLATIVE POWER IN MUNICIPAL PUBLIC PLANNING: ANALYZING PROPOSALS FOR PARLIAMENTARY AMENDMENTS TO THE BUDGET LAWS IN CURITIBA

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### Abstract

*Guided by the goal to analyze the amount and the characteristics of amendments converted into law and by the discussion about the parliamentarians' detachment from the legislative functions on budget matters, this article approach Legislative Power's participation on public planning under social legitimation perspective in representative democracies. Theoretical reference that supports it remits to the process of public planning and to the budget politics focusing on parliamentary amendments. Its methodological path emphasizes an applied research outlined as a case study with descriptive approach. The method employed is descriptive statistic. The results point that i) technical knowledge deficit, information asymmetry and low quality transparency on budget's proposals perpetuates Executive Power's hegemony and ii) there was no modifications on that structure by the adoption of impositive amendments to the annual budget.*

### Keywords

*Urban Planning; Budget; Legislative Power; Parliament's Amendment.*

## A PARTICIPAÇÃO DO PODER LEGISLATIVO NO PLANEJAMENTO PÚBLICO MUNICIPAL: ANÁLISE DAS PROPOSTAS DE EMENDAS PARLAMENTARES ÀS LEIS ORÇAMENTÁRIAS DE CURITIBA

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### Resumo

*Norteados pelo objetivo de analisar o quantitativo e as características das emendas convertidas em lei e pela discussão sobre a problemática do distanciamento dos parlamentares das funções legislativas em matéria orçamentária, este artigo aborda a participação do Poder Legislativo no planejamento público sob a perspectiva de legitimação social em democracias representativas. O referencial teórico que a ele dá substrato remete ao processo de planejamento público e à política orçamentária com foco nas emendas parlamentares. O percurso metodológico evidencia a pesquisa como aplicada e delineada como estudo de caso, com enfoque descritivo. O método empregado é estatístico descritivo. Os resultados apontam i) que o déficit de conhecimento técnico, as assimetrias de informação e a baixa qualidade da transparência empregada nas propostas de orçamento perpetuam a hegemonia do Executivo e ii) que não houve alterações dessa estrutura pela adoção de emendas impositivas ao orçamento anual.*

### Palavras-chave

*Planejamento Urbano; Orçamento; Poder Legislativo; Emendas Parlamentares.*

# THE PARTICIPATION OF THE LEGISLATIVE POWER IN MUNICIPAL PUBLIC PLANNING: ANALYZING PROPOSALS FOR PARLIAMENTARY AMENDMENTS TO THE BUDGET LAWS IN CURITIBA

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## Introduction

In Brazil, as in most Latin American countries, due to the historical factors of discovery and colonization, inverting the Aristotelian view, the State preceded the formation of society. This resulted in the adoption of a centralized federative model, in which states and municipalities, loci originating from the formation of society, were submitted to and dependent on a central power, which would strictly be an adjunct to the federation. This organizational condition of the Brazilian State, in the words of Matias-Pereira (2010), is reflected in concentrated, exclusive power structures and in technocratic, hierarchical and formal decision-making processes that limit the democratic construction and equitable development.

Nevertheless, cities play a significant role in constructing public planning, given the positive effects of the relationship between urban and economic-social development. Accordingly, economists and urban planners converge with regard to the idea that sustainable urban development and urban policies are instruments that potentialize the advantages of urbanization and determine both sustainability in Latin America and national and global development (ECLAC, 2016; FLORIDA, 2016).

Local development, however, is not just a result of the national development plan. It stems mainly from public policies adopted by the municipal administration. If these are not convergent with this objective, the result will be stagnation or involution. A study by Coimbra and Kopfer (2017) reported the positive effects for the community achieved by efficient local developmental public policy.

This, however, is not the rule. Urban planning in recent decades has been delayed by the inefficiency of the current institutional frameworks. The Economic Commission for Latin America and the Caribbean (ECLAC) has indicated the need to implement complex, integrated governance of cities and metropolitan systems so that urban planning instruments are able to coordinate the different levels of government as well as the relationship between the State and both civil society and the private sector (ECLAC, 2016).

The Brazilian system of governmental planning outlined by the 1988 Federal Constitution (termed herein as the CF/88) is a “planning booklet in three stages”, formalized into budget laws, periodically reissued as: i) the Multiannual Plan (known in Brazil as the PPA<sup>1</sup>), valid for four years; ii) the Budget Guidelines Law (LDO); and iii) the Annual Budget Law (LOA). The mandatory periodicity guides the constant assessment, debate and review of objectives to maintain the course of development (COIMBRA; KOPFER, 2017). Due to the political and administrative organization of the federation, this system is intergovernmental, coexisting on three levels of government: the State, member states and municipalities (MATIAS-PEREIRA, 2010). Within this matrix, good planning depends on forming this network of governance on the three scales in order to identify the most relevant problems and opportunities, and to define the best solutions with multiplier effects to be implemented (PALUDO; PROCOPIUCK, 2014).

In the words of Moleta (2017), however, commitment to intergovernmental alignment still represents a major linkage challenge and is not usually observed. Comparing the national, state and capital city PPAs, it was evident that most government plans had no common agendas; and that the analyzed budgets, which present little transparency, did not correspond to effective short-, medium- and long-term planning. In the same vein, Dornellas (2015) specified that Brazilian public planning also faces challenges of alignment between the parts of a budget on the same government scale and the low level of commitment of an administration towards the outlined goals and guidelines.

Thus, Dornellas (2015) and Moleta (2017) converge by exposing the factual reality that government planning, translated into budget laws, is still relegated to a secondary role in public management, associated more with formalities than with the concrete effects. In order to infer planning reliability, it would be necessary to adopt principles of public governance, such as transparency, responsibility, ethics and accountability, in addition to increasing democratic involvement in the process so as to legitimize it from a social perspective (MOLETA, 2017).

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1. The acronyms used hereafter refer to the Portuguese terms.

From this perspective of the social legitimacy of government planning, we insert discussion regarding the participation of the legislative in the budget system in representative democracies. The CF/88, when attributing authority to the executive power for drawing up budgetary laws, it also transfers part of the typical function of the legislative. Even though the parliamentary prerogative for tabling amendments in the legislative phase of the budget cycle was restored by the C/F 88, the scope of this participation was reduced.

The legislative phase of public planning has been little explored in scientific doctrines and research, with a predominance of themes related to the preparation and execution of planning by the executive power, to participatory budgeting and to public policies covered by parliamentary amendments. Hence, this article sets out to discuss the problem of parliamentary distancing from the legislative functions in budgetary matters by measuring the assertiveness of parliamentary amendments in the budgetary laws of Curitiba. The guiding objective is to analyze the quantity and characteristics of parliamentary amendments that have become law, recognizing that such proposals are the instrument of popular participation in government planning through the route of representation.

## 1. Theoretical framework

### 1.1 Public planning and budget

Until the 1980s, Brazilian development plans were centralized, closed to social participation, immediatist and interventionist, relatively untechnical and of an eminently economic nature, seen as a function foreign to Parliament. The CF/88 instated a new paradigm of the governmental planning system by establishing an integrated set of tools formed by national, regional and sector plans and programs and by the triad of the budgetary system: the PPA, LDO and LOA (MATIAS-PEREIRA, 2010; PALUDO; PROCOPIUCK, 2014).

Despite being instituted in 1988, budget planning instruments were only implemented after regulation by Federal Decree No. 2,829, dated October 29, 1998. Thus, the importance of planning was ignited, and began to be evoked in several norms associated with public management. In view of this, Federal Complementary Law No. 101, on May 4, 2000, called the Fiscal Responsibility Law (LRF), set out planned, transparent action as a prerequisite for responsible fiscal management. Furthermore, Federal Law No. 10,257, on July 10, 2001, when disciplining the City Statute, established rules related to the PPA for the municipalities that should, mandatorily, incorporate the guidelines and priorities of the Master Plan to

harmonize the urban objectives with the investment plan and to apply the management of participatory budgeting within its creation (COIMBRA; KOPFER, 2017).

Public planning has therefore become, as described by Matias-Pereira (2010), an instrument of an imperative, permanent character of public management, developed in a cyclical, continuous and uninterrupted process of interconnected and complementary activities taken by different instances of government organization, aimed at enabling pre-established objectives in orderly, sequential plans. It is the instrument for adopting the most rational solution amongst the alternatives. Thus, it should be understood as a continuous process of negotiating social conflicts between the State and society, mediated by parliament, whereby advances are obtained through exercising citizenship and, in the final argument, from democracy. Planning signifies setting goals and measurable deadlines, as well as the means to achieve them and to make them transparent through the legislative budget instrument.

The budget acts as a filter that aspires revenue from private income and returns it with a different distribution - hopefully, more evenly. Under the constitution, budget laws are the most relevant political and legal acts in the development of the nation, since it is through them that overcoming inequalities and the balance of the economy are promoted (FERREIRA; OLIVEIRA, 2017; HARADA, 2007; MATIAS-PEREIRA, 2010). Therefore, the importance of considering public planning is emphasized based on the assumption of the coexistence of plurality that permeates the urban space, as related by Xavier (2018), and the need to overcome the budget construction model confined to the executive power.

The CF/88 restored the prerogative of the legislative to participate in the planning process through amendments to budget laws. However, a decline in legislative functions, over a long period of time, has created a distance between parliamentarians and the issues pertaining to the public budget, which, associated with low levels of transparency and information asymmetry, has made the participation of the legislative in government planning become insignificant.

## 1.2 Parliament in public planning

Public policies are defined as a result of political disputes, inasmuch as public interest, understood as conflicting, legitimate, collective interests, is not univocal. They are the product (output) of political activity, a set of decisions and actions related to the imperative allocation of values that, in public planning, result in budget laws that elect priorities to be financed by public resources (CORRALO, 2008; MATIAS-PEREIRA, 2010; RIBEIRO; BLIACHERIENE, 2013).

The integration of society in the decision-making process, guaranteed by the CF/88, the LRF<sup>2</sup> and the City Statute<sup>3</sup>, derives from the governance and governability crisis due to the inefficiency and lack of transparency of the bureaucratic model which, since the 1980s, has instigated the formation of theoretical models aimed at decentralization, at the responsabilization of managers (responsiveness and accountability), at management by results, and at social control and social participation. Within this context, the direct participation of society presents itself as a tool at the service of public planning. Its adoption reduces legitimacy deficits in political models and information deficits in traditional management models. With popular participation, personal interests and occasional pressure groups will gradually be replaced by solutions of a permanent and collective structure (MATIAS-PEREIRA, 2010; RIBEIRO; BLIACHERIENE, 2013; XAVIER, 2018).

As a public management tool, however, participation has limiting factors. The first is the dispersive nature of initiatives that need to be coordinated in a network with local governments and other levels in order to achieve effectiveness. The second refers to the lack of continuous participation rules in formulating public policies, which fragments the experiences. Additionally, participation may spread an erroneous sensation of diluting responsibilities due to the lack of institutionalization. At the same time, maximally, excessive institutionalization may generate bureaucratization and restrict participation. Moreover, in the Brazilian case, there are additional factors: political clientelism; assistentialism; difficulties in accessing public information; and the lack of a participation culture and popular scrutiny (RIBEIRO; BLIACHERIENE, 2013).

A study by Pupo and Bueno (2012) revealed that popular representation in management councils for public policy is also fragile due to the absence of social bases, and may create “representation traps” to support political decisions that privilege interest groups. This implies inferring that popular participation, in spite of what is necessary, presents bias in expressing the will of society and neither overrides political representation by parliamentarians nor excludes it. Even in the context of participatory budgeting it is:

[...] recommendable for society that, in addition to making efforts to act in a legitimate and incisive manner in relation to monitoring the budgetary process, the constitutional powers of the legislative power are exercised, with a view to strengthening and extending the

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2. Item I of §1 of Art. 48 of the Federal Complementary Law No. 101, of May 4, 2000.

3. Art. 44 of Federal Law No. 10,257, of July 10, 2001.



capacity for the inspection and control of political representation, assuming that criticism must be deployed through corrective action (MATIAS-PEREIRA, 2010, p. 319)<sup>4</sup>

The planning that has been constructed in Brazil, however, remains centralized and hierarchical, because “the executive power does not only hold the monopoly of coercive physical force. It has, over time, affirmed hegemony within the political system, obscuring or hindering the action and the role of the other traditional powers of the State” (MATIAS-PEREIRA, 2010, p. 316). As a result, a supporting role and disadvantaged position in relation to the executive power, which, as a rule, monopolizes information and has a better-prepared specialized technical team to impose unilateral decisions, are relegated to the instance of popular representation.

Indeed, the executive power is responsible for bills of a private initiative related to the public budget<sup>5</sup>. However, the legislative power has the authority to issue budget laws<sup>6</sup>, historically the instruments that discipline the degree of arbitration of the ruler. The fragility of the accountability of the budget, whose control body is the legislative, is also indicated as one of the causes for the ineffective performance of the executive power in producing the budget owing to the absence of challenges to the agent (SANTISO, 2015). Due to these typical functions of inspection and control, therefore, the parliamentary legitimacy to discuss and disagree with policies implemented by the administration should be unquestionable, proposing, with its vested authority, the necessary changes (CORRALO, 2008).

The 1988 Constitution guarantees the parliamentary prerogative to propose amendments to budgetary bills. Paragraph 2 of Art. 35 of the Transitional Constitutional Mechanisms Act (ADCT), by setting a deadline for the legislative power to return draft budget laws for “sanctioning”, while theoretically preventing the total rejection of the proposal, it ensures parliament the ability to amend budget laws. There would then be no logical-rational sense of submitting the proposal for consideration if it had to be fully approved, regardless of the political-rational filter of the people represented. It is the power to amend the budget proposal that makes the total rejection of the bill unjustifiable (GIACOMONI, 2010).

However, the hegemony of the executive power in planning actions and government expenditure, information asymmetry and the lack of technical knowledge regarding the public accounting system and budget classifica-

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4. This and all non-English citations have been translated by the authors.

5. Item XXIII from Art. 84, CF/88.

6. Items II and IV from Art. 48, CF/88.

tions make parliamentary amendments a stormy task. The major obstacles to amendments are registered in the PPA and LDO projects due to both the particularities of the programs of the plan (name, objective, target audience, deadline, indicator, recent/desirable index and source) and actions (type, description of the action, of the product, the responsible unit and annual quantities) as well as the complexity of the priorities and goals contained within the LDO and its attachments (CORRALO, 2008).

In addition to these technical difficulties, the power to amend budget proposals is conditioned to compliance with normative criteria derived from the CF/88 and Federal Law No. 4,320, on March 17, 1964, the purpose of which was to balance the interaction of the legislative in the budget with the initiative that is reserved for the executive power, and thus guarantee the feasibility of public planning. The conditioning criteria for the participation of parliamentarians in the budgetary system vary according to the type of budgetary law and, in comparison with the previous regime of constitutional order, the field of action of the legislative power is currently very broad (HARADA, 2007).

### 1.3 Parliamentary amendments to the PPA

The major objective of the PPA, the main public planning tool, since it guides and links the creation of other public plans and programs, is to have planned, transparent and participatory actions by the public authorities (CORRALO, 2008). It is the instrument that encompasses all government actions formulated in guidelines for public finances in the medium term (four years), identifying the available resources and establishing, in summary, expenses by function, subfunction and government program. Through the PPA, the budgetary policy is defined that will guide government action and planning so as to achieve the objectives of reducing regional and social inequalities, in conjunction with investments that will be reverted back into benefits for society (MATIAS-PEREIRA, 2010).

In the absence of the complementary law referred to in the CF/88, the regulation that is applicable to it is provided for directly in the constitution and in sparse mechanisms that pertain to the PPA, such as the LRF and the City Statute. In view of the mechanisms of §7 in Art. 166, of the CF/88, they are applied to the draft budgetary laws, in those which do not contradict what is contained in the special section, the same rules of the ordinary legislative procedure.

Amendments are accessory propositions that aim to change bills of law. The types of accessory proposition are defined *intern corporis* by the regulations of the legislative chambers and, in general, are: i) additions, when they add mechanisms to the text of the proposal; ii) repeals, when they remove mechanisms from the original text; or iii) wording/modifications, when they change the wording of

mechanisms already included in the law plan. The so-called substitution amendments take on the condition of a new proposition because they replace the original one and, therefore, stand on the threshold between amendment (accessory) and main proposition. They may be presented in projects of exclusive, competing or popular initiative (BRUNO, 2007).

However, the amendments that deal with a different subject from that treated in the main proposition are inadequate for reasons of logical coherence and legislative technique. In addition, in the event of amendments to the exclusive initiative proposals of the executive power, pursuant to Art. 63 of the CF/88, it is prohibited to increase the expected expenditure. This restriction, however, does not prove to be an insurmountable barrier, since the PPA conduces the budget through programs.

Each program corresponds to an objective, an indicator that quantifies the situation that the program is intended to modify and the products (goods and services) necessary to reach the objective. Following this, the actions related to each program are identified, which take the form of activities, projects or special operations, and their values, goals and responsible units must be duly described. Only one product may be associated with each action, which will be quantified in a unit of measure and will give rise to the goal (CONTI, 2010). Due to the broad spectrum of budget planning, this information should, through assumption, be sufficiently detailed, transparent and consistent in order to support the decision-making process for resource allocation (MATIAS-PEREIRA, 2010).

In addition to the common norms of the ordinary legislative procedure, parliamentary amendments to the PPA are subject only to a special condition, indicated in §2 of Art. 166 of the CF/88, i.e., the statutory deadline for presenting it to the committee with the authority to issue an admissibility opinion. It may therefore be concluded that correcting information asymmetries and providing the legislative chambers with the capacity to favor the technical balance between the authorities would be able to overcome the difficulties experienced by the parliamentarians when interacting with the PPA proposal, and thus add different perspectives to the debate and to the formation of public planning.

#### 1.4 Parliamentary amendments in the LDO

The LDO represents an important, effective innovation in the area of government budgeting. Its function is to guide the preparation of the LOA, serving as a link with the PPA (GIACOMONI, 2010; PALUDO, 2019). Guidelines are defined through the LDO for the executive power to prepare the annual budget. Its relevance is associated with the function of broadening the participation of the legislative in the budget process and making it more transparent. The LDO is the instrument that presents the situation of the public finances and, before preparing the

proposal for the annual budget, collects the parliamentary contributions so as to guide its preparation (BRUNO, 2007; GIACOMONI, 2010).

Parliamentary amendments for the LDO are also subject to the time limits for submission to the parliamentary committee and are obliged to maintain logical relevance to the main proposal and observe the legislative technique. With regard to the prohibition of increased expenses, the final part of item I of Art. 63 in the CF/88 provides exceptions for amendments related to the LDO and LOA, i.e., it authorizes them. However, in §4 of Art. 166 in the CF/88, there is a special condition for approving amendments for the LDO: compatibility with the PPA.

#### 1.5 Parliamentary amendments to the LOA

The “end product” of the budget process is the LOA. Its function is to detail the estimates of revenue and the expenditure forecast, although in exceptional circumstances, it may provide for the opening of supplementary credits and credit agreements. It is a linked, subordinate standard, due to impositive compatibility, both for the PPA and for the LDO (PALUDO, 2019). The revalorization of the annual budget by the CF/88 is a result of the principle of universality, which requires an effective demonstration of the entire flow of public revenues and expenses for the financial year (GIACOMONI, 2010; HARADA, 2007). It is known as the “law of the means”, since it is the necessary way to guarantee the budgetary resources intended for carrying out plans, programs and projects. No public expenditure may be carried out without the corresponding authorization in the LOA (PALUDO, 2019).

Parliamentary amendments to the LOA are those that present the most complex set of constraints amongst the budget laws. The limits of parliamentary intervention are defined in §3 of Art. 166 of the CF/88. It may be inferred from the norm that there are three types of parliamentary amendments authorized in respect of the annual budget: i) text, when they change the wording of the text of the project or its charts and tables; ii) revenue, when they modify the estimated revenue; and iii) expenses, when the value of the proposed appropriations increases. In terms of amendments to expenditure, even if admitted, item II of Art. 166 requires that the origin of resources be demonstrated in order to support them.

Therefore, the amendments to expenditure in the LOA must be of: i) rearrangement, when the addition or inclusion is accompanied by the cancellation of other equivalent appropriations; ii) appropriation, when the addition or inclusion is accompanied by an annulment of the resource reserve (contingency reserve); or iii) cancellation, when it is proposed to cancel only one expense of the proposal (GIACOMONI, 2010; PALUDO, 2019).

The first two cases focus on the difficulties of parliamentarians in presenting amendments. This is because it is necessary to indicate the complete classification

of the expenditure to be added to the budget. In the case of rearrangement, the budgetary body/unit through to the item of expenditure must be indicated, both for the item from which the appropriations have been canceled and for the item to which they are intended. In the case of new expenses, these should be created from the new program, with different projects and activities from the others, through to the element of expense. Any oversight in the extensive detailing of the expenditure classification prevents it from being executed; resources are suspended, without a specific destination, which may be used only with additional credits. In addition, the amendments may only indicate the appropriations already consigned in the proposal as a source of funds, with the risk of dishonoring the estimated revenue; and, due to the principle of balance, there is also a prohibition on cancelling expenditure appropriations that constitute continuous compulsory commitments, such as personnel expenses, debt service and constitutional tax transfers (CORRALO, 2008).

Other limitations to the parliamentary amendments in the LOA are provided for in Art. 33 of Federal Law No. 4,320, of March 17, 1964. Receipt of this law through the CF/88, however, imposes an exercise of interpretation accordance. Subheading “a” is compatible with the Constitution, which contains the same criteria provided for in item III of §3 of Art. 166 of the Charter, and subheading “c”, congruent with the principle of the separation of powers, since public services are administrative activities of the executive power over which the legislature cannot innovate. Subheading “d” has been tacitly revoked by articles 26 to 28 of the LRF. The mechanisms of subheading “b”, however, gives rise to greater digression because it practically precludes the presentation of parliamentary amendments on public works and, for reasons of logical coherence, it would also apply to the executive, making future projects unfeasible. Due to the disproportionality of this condition in relation to the purpose of optimizing public resources, therefore, the unconstitutionality of this mechanism is maintained (CORRALO, 2008).

In addition to this set of specific criteria, parliamentary amendments are subject to a time limit in being presented to the competent committee, in terms of logical relevance and legislative technique, and should, necessarily, remain compatible with the PPA and LDO.

#### *1.5.1. Impositive parliamentary amendments*

Even with the resumption of the prerogatives to amend the budget proposals and the growth of parliamentarian interest in public finances, the authoritative nature of the budget brings about discredit to the legislative appraisal phase treated as a mere formality (GIACOMONI, 2010; HARADA, 2007).

In this authoritative condition, the budget, despite being subjected to the scrutiny of the legislative for amendments and approval, returns to the executive power with a high degree of discretion, especially in relation to variable expenses whose credits are limiting and not mandatory. These differ from fixed expenses, the execution of which is mandatory because they are provided for in the constitution or in other types of laws that materially create duties for the State (GIACOMONI, 2010)

In the absence of transparency and efficient control instruments, including the opening of credits to annul expenses approved in the legislative phase, and in view of the insufficiencies of the technical capacity to monitor, control and assess the budget execution, the participation of the legislative power in the decision-making process in public policies has become fragile. These deficits between the competent authority to prepare and execute and the entity charged with exercising control and inspections ultimately produce a disturbing dysfunction in the budget process that compromises the efficiency and effectiveness of public spending (MATIAS-PEREIRA, 2010).

To increase the participation of the legislative, Giacomoni (2010) suggested two solutions: the first inspired by the American system of rescission, whereby any cancellation of budgetary appropriations would depend on prior legislative authorization; and the second resulting from adopting the means to enable greater interference by the legislature in the financial programming of disbursements by the executive. It would be essential, however, for the legislature to be properly trained so as to absorb the demands and respond to them quickly, in the first case, or to monitor budget execution in the second.

The approval of Constitutional Amendments No. 86, on March 17, 2015, and No. 100, dated June 26, 2019, directs the system to the second solution, thereby increasing interference in the execution. Along this path, the derived constitution granted the legislative the prerogative to approve impositive amendments in the public budget up to a percentage limit of revenues. Through these, the variable expenses indicated by parliamentarians are transferred from the category of actions provided to that of fixed expenses, which are mandatory. The benefits of this change, however, are controversial. For those who defend the political game, the impositive individual parliamentary amendment weakens the linkage process inherent in the political arena, sometimes disregarding the pork barrel<sup>7</sup> amendments used for electoral purposes, as indicated by Baião and Couto (2017). On the other hand,

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7. An expression from the international literature that indicates the particularization of distributive policies through the use of parliamentary amendments to the budget as a mechanism to capture votes in the electoral process.



imposing the execution only in relation to parliamentary amendments, and not to the budget as a whole, does not guarantee the implementation of public policies of interest to the people (shareholders). In contrast, constitutional reform refers more to the political tension between the authorities than to the purpose of the budget as a fundamental instrument of the State - and not of governments - to realize fundamental rights (FERREIRA; OLIVEIRA, 2017).

Constitutional Amendment No. 86, the effects of which began after the budgetary execution for 2014, established a percentage of 1.2% of the current net revenue foreseen in the project sent by the executive power to be allocated in the budget by individual parliamentary amendments. Constitutional Amendment No. 100, with effects after the budgetary execution of the financial year 2020, allocated 1% of the current net revenue realized in the previous year to amendments of parliamentary groups.

The impositive amendments, however, must meet certain criteria and are subject to a resolutive condition. Half of the percentage allocated to individual amendments should be allocated to public health actions and services, prohibiting the payment of personnel or social charges with such resources. Amendments from groups, when dealing with the beginning of investments lasting more than one financial year or with an already initiated execution, must be amended by the same group, each year, until its conclusion. In all cases, impositive amendments are no longer mandatory when there are technical impediments.

A study by Bonfim and Sandes-Freitas (2019) reported that, despite the discipline of impositive amendments by Constitutional Amendment No. 86, the federal executive maintained the prerogative of using instruments to circumvent the priorities indicated by parliamentarians during budget execution. As a result, its control over all phases of the budgetary cycle, including that of the legislative, persisted.

Constitutional Amendment No. 100 expressed the duty of carrying out budgetary programming of discretionary primary expenditures in order to deliver goods and services to society, showing a tendency to contain the executive's discretion in budget execution. The obligation, however, under §11 of Art. 165, may be dismissed in cases of non-compliance with fiscal targets or expenditure limits, but does not prevent the cancellation necessary to open additional credits, nor does it apply to duly justified technical impediments, being down to the complementary law regulating the procedures related to such impediments.

## 2. Methodological procedures

This work focuses on the investigation of contemporary phenomena, associated with a situation of organized social and political reality with practical implications, which justifies the adoption of applied research with a bibliographic and

documentary descriptive focus. Designed as a case study, the aim has been to understand the experience of a reality and in this regard, to develop an analysis and discussion (CRESWELL, 2010; GIL, 2008; GODOY, 1995). The method used is that of descriptive statistics, aligned towards identifying phenomena and measuring their importance and variations. The research has sought to reduce complex political facts to simplified quantitative measures so as to obtain an empirical understanding with regard to the participation of parliamentarians within the budget system (GIL, 2008; MARCONI and LAKATOS, 2003).

The Municipal Parliament of Curitiba was selected as an object of representative study due to the association of the following criteria: i) economic, considering the interrelation between public finances and the economy; and ii) practical. As an economic criterion, according to a study by Lima (LIMA; REZENDE, 2019) on the relationship between the tax burden and gross domestic product (GDP), the GDP rate of the states was adopted, as determined by the Brazilian Institute of Geography and Statistics (IBGE, 2016), with a view to identifying the cities with the greatest revenue-raising capacities and possibilities for reversing public policies so as to promote local development through parliamentary amendments.

The two Brazilian cities with the highest GDP, São Paulo and Rio de Janeiro, demonstrate above-average results of this rate amongst the member states. Due to the marked economic advantage, these cities are dissociated from the municipal scale proposed in the research owing to the state dimensions in budgetary and financial terms. Following on, the cities with the highest GDP are Belo Horizonte and Curitiba, and in the latter, the City Hall (CMC) provides public access, through the internet, to a tool for monitoring legislative proposals that enables reports of parliamentary amendments to be extracted by type, initiative and status, for the proposed quantitative and descriptive purposes. This availability of data was then adopted as a practical criterion of sample selection for the study.

The data collected refer to the parliamentary amendments submitted by councilors between the years 2013 and 2019, corresponding to the 16<sup>th</sup> and 17<sup>th</sup> Legislatures, which are ongoing. The latitudinal profile of the study is motivated by the changes promoted by Constitutional Amendments No. 86 and No. 100, with the aim of assessing its effects on the activity of parliamentarians.

Considering that the budget cycle is not to be confused with the financial year and that the amendments are presented in the legislative phase, before the budget law comes into effect (PALUDO, 2019; RIBEIRO; BLIACHERIENE, 2013), during the period of the research, sixteen were discussed and approved in the CMC budget laws: two PPAs, seven LDOs and seven LOAs. Amendment reports related to these bills were obtained from the public database made available by the CMC on



its official website, using the tool “Legislative Propositions System - SPL II” (CURITIBA, [n.d.]), with an indication of the “Type” of proposition (amendment) and of the “main or target proposition code”, which would be the registration number of budgetary bills. The collection of data surveyed is presented in the Appendix as a complementary document to this work.

### 3. Results and discussions

The results of the research demonstrate that all sixteen of the surveyed draft budget laws received parliamentary amendments. A total of 4,275 were presented, of which 3,957 were individual amendments and 318 collective amendments<sup>8</sup>. Of these, 3,935 were approved, i.e., 92% of the total proposals. None of the approved parliamentary amendments were vetoed by the executive during the period in which the research was conducted. The data illustrate, however, that the largest volume of parliamentary amendments was concentrated in the LOAs, with 97% of the total proposals. Table 1 demonstrates that there was a relevant increase in the number of parliamentary amendments presented during the years 2018 and 2019, respectively, to the LOAs of 2019 and 2020, which indicates that the standardization of impositive amendments stimulated parliamentary participation in public planning, as foreseen by Giacomoni (2010).

Presentation year	PPA	LDO	LOA
2013	42	30	650
2014	–	3	505
2015	–	2	496
2016	–	18	442
2017	17	11	490
2018	–	4	726
2019	–	5	834

**Table 1. The quantitative development of parliamentary amendments to the draft budget laws presented between 2013 and 2019**

Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).

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8. Amendments by joint initiative from councilors, parliamentary groups and the Economy, Finance and Inspection Commission. The amendments submitted by the executive committee, a collegiate administrative management entity, were not considered, given that they refer to the budget proposal of the Legislative Power, to which authority for drafting is originally attributed.

As well as being almost exclusively concentrated in the LOA, parliamentary amendments during the surveyed period were, for the most part, additions. Table 2 presents the number of parliamentary amendments according to their classification and, consequently, the effects expected by the proponent. The addition amendments, intended to increase expenses either by rearrangement or appropriation, represent more than 99% of the parliamentary proposals.

Legislature	Reference	Additions	Modifications	Repeals
16 <sup>th</sup> (2013/2016)	LDO 2014	27	3	0
	PPA 2014/2017	30	11	1
	LOA 2014	650	0	0
	LDO 2015	3	0	0
	LOA 2015	504	1	0
	LDO 2016	0	2	0
	LOA 2016	496	0	0
	LDO 2017	15	3	0
	LOA 2017	441	1	0
17 <sup>th</sup> (2017/2020)	LDO 2018	11	0	0
	PPA 2018/2021	6	11	0
	LOA 2018	490	0	0
	LDO 2019	3	0	1
	LOA 2019	726	0	0
	LDO 2020	5	0	0
	LOA 2020	833	1	0

**Table 2. Types of amendments submitted to draft budget laws between 2013 and 2019**  
Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).

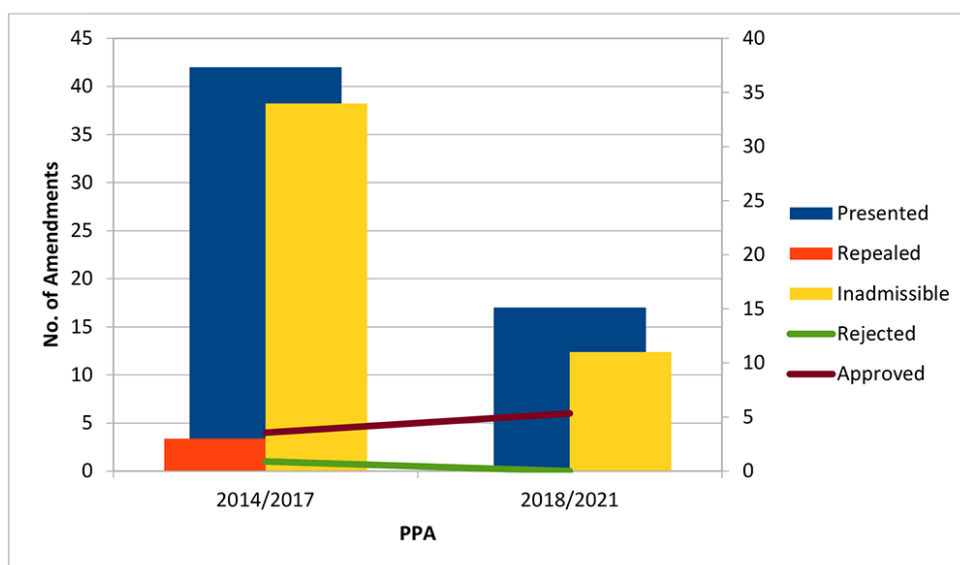
These high percentages associated with the LOA indicate that the participation of the legislative in public planning is still conditioned by the executive power, which “facilitates” and delimits the space for parliamentary intervention, promoting an advanced reserve of the amounts intended for allocation by the parliamentarians. This executive “management” of parliamentary amendments may even be associated with the percentage of revenues defined for the purpose of impositive amendments, mistakenly suggesting that participation would be limited to those values. These deductions are supplied by the analysis of amendments that have become law in the PPA and LDO, in which there are no impositive amendments, which as a rule, reveal a significantly lower percentage of approval (Table 3).

Legislature	Reference	Total of parliamentary amendments	Approved	(%)
16 <sup>th</sup> (2013/2016)	LDO 2014	30	3	10,00
	PPA 2014/2017	42	4	9,52
	LOA 2014	650	574	88,31
	LDO 2015	3	0	0,00
	LOA 2015	505	484	95,84
	LDO 2016	2	2	100,00
	LOA 2016	496	402	81,05
	LDO 2017	18	8	44,44
	LOA 2017	442	433	97,96
17 <sup>th</sup> (2017/2020)	LDO 2018	11	0	0,00
	PPA 2018/2021	17	6	35,29
	LOA 2018	490	487	99,39
	LDO 2019	4	2	50,00
	LOA 2019	726	708	97,52
	LDO 2020	5	0	0,00
	LOA 2020	834	822	98,56

**Table 3. Percentage of approved amendments in the draft budget laws voted between 2013 and 2019**

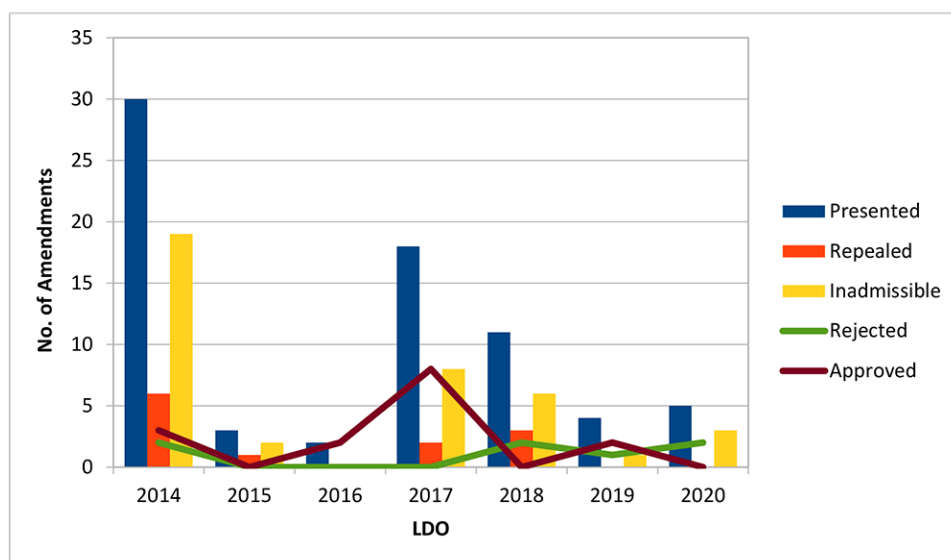
Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).

In principle, these variations result from the timorous participation of the legislative in such proposals due to the high amount of time jettisoning legislative functions in budgetary matters, as indicated by the doctrine (MATIAS-PEREIRA, 2010; PALUDO; PROCOPIUCK, 2014). However, there are other factors that act in the low percentage of approved amendments to the PPA and LDO, associated with the technical difficulties and the information asymmetry present in the theoretical framework (CORRALO, 2008). In Graph 1, it is possible to observe the amendments to the PPA, revealing that 76% of the parliamentary proposals to modify the norms of the public planning regulations were rejected by the Economy, Finance and Inspection Commission due to technical inadequacies. During the period, only 16% of the proposed amendments to the PPA were approved, indicating that the legislative power has not yet played a significant role in medium-term government planning.



Graph 1. Amendments to PPA projects in 2014-2017 and 2018-2021

Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).



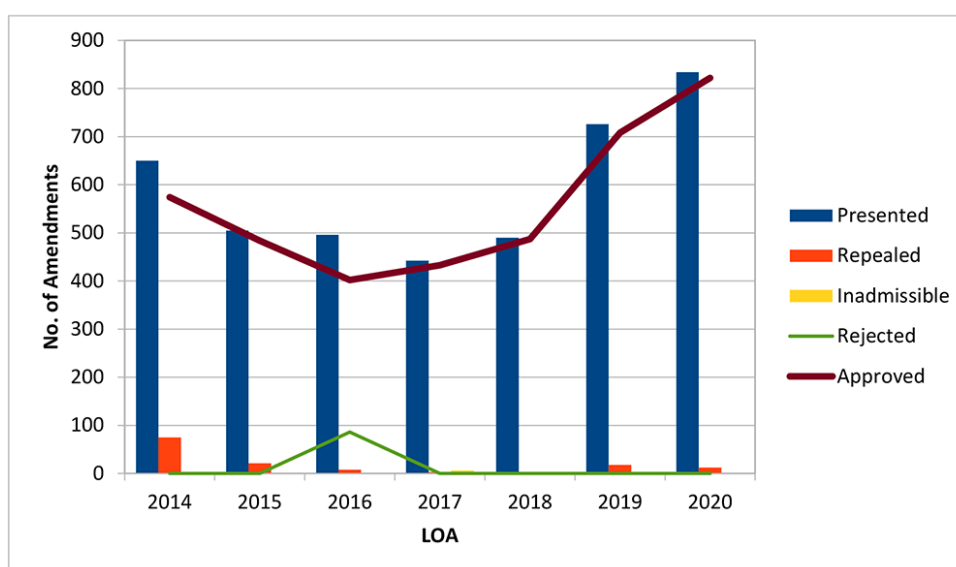
Graph 2. Amendments to LDO projects from 2014 to 2020

Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).

In Graph 2, the data on parliamentary amendments to LDOs are those that register the greatest fluctuations. The first, related to the number of amendments submitted by parliamentarians over the period, ranges from a maximum of thirty registered in the LDO in 2014 to a minimum of two in the LDO in 2016.

In the LDO proposals, there is also a high percentage of amendments that were not accepted by the Commission (53%). The approval percentage is slightly higher than the PPA amendments, representing 20% of the total amendments to the LDO over the period.

Technical difficulties, however, are not registered in the amendments to the LOA (Graph 3). Although the largest set of constitutional and legal criteria lies in this process, amendments to the LOA have the lowest rates of inadmissibility before the Economy, Finance and Inspection Commission.



Graph 3. Amendments to LOA projects from 2014 to 2020

Source: Produced by the authors based on documentary research (CURITIBA, [n.d.]).

Amongst the 4,144 parliamentary amendments submitted to LOAs, only eight were not considered in plenary due to the Commission's opposition. This assertiveness of the amendments to the LOA, which differs from the interventions in other budgetary laws, reinforces the assumption of technical guidance from the executive power as a determining factor for the participation of the legislative.

### Final considerations

The research undertaken in this article has revealed that legislative interventions are concentrated within the LOA, which is just the tip of a long process of decisions previously taken in the PPA and LDO. The parliamentary amendments are mostly of addition, which denotes an over-valorization, by the parliamentarian, of including new expenses with execution actions and works in the short term and little critical intervention in the proposals presented by the executive that could be revised by amendments of modification or repeal.

In the planning instruments par excellence, PPA and LDO, most amendments were inadmissible for technical reasons. This points to the persistence of the hegemony of the executive power within the political budget system, which stems from the position of parliament's technical disadvantage and information asymmetry resulting from the low quality of transparency employed in the preparation of budgets.

The approval of Constitutional Amendments No. 86 and No. 100 reveals a duality in itself. Indeed, it has stimulated the participation of the parliamentarian in guaranteeing budget execution, although, in a certain sense, it has also extended the control of the executive over the legislative phase in view of the anticipated organization of what may be molded by the representatives of the people, with the hegemonic model of construction being maintained. The technical empowerment of parliaments to exercise legislative functions in budgetary matters would become reversed for the benefit of society by delivering diversified, democratic public planning, based on different perspectives of solutions for social and economic demands.

Given that knowledge and science are not finite, the intention of the study conducted in this article was not to exhaust the subject, but to contribute to scientific research on the legislative phase of the budget cycle, which has remained scarce when compared to other phases of the public planning process. In view of the potential, which the transformations of the impositive parliamentary amendments have to produce within the system of public decisions, the theme emerges as a fruitful field for academic research. It is therefore suggested, without the exclusion of others, to conduct further in-depth studies regarding the means of overcoming the technical insufficiencies of municipal legislatures to support the political decisions of parliamentarians, and the relationship between popular demands in the participatory budget and parliamentary amendments.

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## Appendix

Legislature	Reference	Municipal Law No.	Legislative Process No.	Total of parliamentary amendments	Individual amendments	Collective amendments	Additions	Modifications	Repeals	Removed	Inadmissible	Rejected	Approved
16 <sup>th</sup> (2013/2016)	LDO 2014	14.286, 12/07/13	013.00003.2013	30	27	3	27	3	0	6	19	2	3
	PPA 2014/2017	14.371, 09/12/13	013.00012.2013	42	33	9	30	11	1	3	34	1	4
	LOA 2014	14.397, 30/12/13	013.00013.2013	650	577	73	650	0	0	75	1	0	574
	LDO 2015	14.485, 04/07/14	013.00003.2014	3	3	0	3	0	0	1	2	0	0
	LOA 2015	14.585, 30/12/14	013.00011.2014	505	485	20	504	1	0	21	0	0	484
	LDO 2016	14.696, 13/07/15	013.00003.2015	2	0	2	0	2	0	0	0	0	2
	LOA 2016	14.781, 30/12/15	013.00008.2015	496	474	22	496	0	0	8	0	86	402
	LDO 2017	14.881, 07/07/16	013.00001.2016	18	17	1	15	3	0	2	8	0	8
	LOA 2017	15.013, 27/12/16	013.00004.2016	442	419	23	441	1	0	3	6	0	433
17 <sup>th</sup> (2017/2020)	LDO 2018	15.046, 10/07/17	013.00002.2017	11	11	0	11	0	0	3	6	2	0
	PPA 2018/2021	15.131, 08/12/17	013.00005.2017	17	16	1	6	11	0	0	11	0	6
	LOA 2018	15.157, 27/12/17	013.00007.2017	490	463	27	490	0	0	2	1*	0	487
	LDO 2019	15.269, 06/07/18	013.00001.2018	4	2	2	3	0	1	0	1	1	2
	LOA 2019	15.375, 27/12/18	013.00005.2018	726	665	61	726	0	0	18	0	0	708**
	LDO 2020	15.469, 05/07/19	013.00002.2019	5	5	0	5	0	0	0	3	2	0
	LOA 2020	15.587, 26/12/19	013.00009.2019	834	760	74	833	1	0	12	0	0	822
<b>Total</b>				<b>4275</b>	<b>3957</b>	<b>318</b>	<b>4240</b>	<b>33</b>	<b>2</b>	<b>154</b>	<b>92</b>	<b>94</b>	<b>3935</b>

**Table 4. Amendment**

Note: \*amendment classified as “impaired”; \*\*5 amendments classified as “approved by the Commission”.

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