
LEGISLATIVE' ROLE IN THE BUDGETARY PROCESS IN MUNICIPALITIES

Elessandra Pereira da Silva ¹
Ricardo Rocha de Azevedo ²

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ABSTRACT

This paper contributes to the growing body of knowledge by probing into the role of councilors in the debate, consultation, and adoption of the municipal public budget. The Sociological Institutional Theory of Legitimation is used as the theoretical lens in this study to understand the formation of government coalitions. The study also aims to identify the criteria and conditions required for municipal budget approval by councilors during discussions and thus ascertain how the search for social legitimacy affects councilors' performance. In order to answer the research questions, survey instruments were designed and administered electronically to a sample of Brazilian councilors elected in 2016. The data was subsequently categorized into three dimensions for the purpose of statistical analysis: (i) the source of knowledge of voters' demands and the transparency of the budget process; (ii) the impact of the Budget and Finance Committee's opinion on councilors' votes; and (iii) councilors' involvement in the budget process. The findings suggest that councilors only act in order to be recognized by the mayors and the electors instead of regulating the activities of the executive. By implication, this study attributes the factors responsible for the councilors' resignation from the legislative function to; indebtedness, fictitious budget, and limited social representation in the budget process.

Keywords: Public budget, Legislative branch, Executive branch, municipal governments, government coalition.

ATUAÇÃO DO LEGISLATIVO NA APROVAÇÃO DO PROJETO DE LEI ORÇAMENTÁRIA EM MUNICÍPIOS

RESUMO

O artigo analisa a atuação dos vereadores na etapa de discussão e aprovação do orçamento público municipal. Adotando como suporte teórico a Teoria

¹ Mestre em Ciências Contábeis pela Universidade Federal de Uberlândia. Faculdade de Ciências Contábeis (FACIC). Av. João Naves de Ávila - 2121 - Bairro Santa Mônica. Uberlândia - MG - CEP 38400-902. Contato: elessandr@yahoo.com.br (34) 991 211 620
<http://orcid.org/0000-0002-5317-8422>

² Doutor em Controladoria e Contabilidade pela FEARP-USP, Professor do Programa de Pós-Graduação na Faculdade de Ciências Contábeis (FACIC), da Universidade Federal de Uberlândia. Av. João Naves de Ávila - 2121 - Bairro Santa Mônica. Uberlândia - MG - CEP 38400-902.
<https://orcid.org/0000-0001-6302-0760>

Institucional Sociológica e a formação de coalizões de governo, a pesquisa tem como objetivo identificar e analisar quais aspectos os vereadores consideram ao discutir e aprovar o orçamento público municipal. A coleta de dados ocorreu por meio de uma *survey* eletrônica enviada aos vereadores brasileiros eleitos em 2016. A análise dos dados observou três dimensões: (i) a fonte de conhecimento das demandas dos eleitores e transparência do processo orçamentário; (ii) a influência do parecer da Comissão de Orçamento e Finanças sobre o voto dos vereadores; e (iii) atuação do vereador no processo orçamentário. As evidências indicam que os vereadores buscam legitimação frente ao prefeito e ao eleitorado, o que abre espaço para baixo escrutínio na discussão e avaliação do projeto de lei orçamentária. Como implicações, o estudo discute os problemas decorrentes da renúncia do vereador à função legislativa como o endividamento, o orçamento fictício e a limitada representação social no processo orçamentário.

Palavras-Chave: Orçamento público, Poder Legislativo, Poder Executivo, governos municipais, coalizão.

1 INTRODUCTION

Literature has consistently presented inconsistencies and inaccuracies in the Brazilian public budget (Rezende, 2009; Rezende & Cunha, 2013; Azevedo, 2014). These inaccuracies result in reservations or rejections of municipal accounts by the Courts of Accounts due to excess spending on payroll, errors in the financial statements, lack of transparency, budget deficits (Piccolli & Arpini, 2018), and the use of additional credits allocation for compliance expenses that are incurred in excess of what is foreseen in the Budgetary Law (Cruz & Afonso, 2018).

Despite the budgetary process being centered on the Executive Branch, the Federal Constitution of 1988 increased the participation of the Legislative, which stood out with the stability of the currency acquired with the Real Plan from 1994 onwards (Blöndal, Goretti & Kristensen, 2003). Given that the budget is the political instrument used to authorize the Executive to use the funds collected to support public policies (Azevedo, 2014, Bittencourt, 2009), it is also one of the most relevant processes of legislative control over the Executive (Bittencourt, 2009; Ríos, Bastida & Benito, 2018). The role of the legislature in the budget process is performed by presenting budgetary amendments (Azevedo, 2014), and the Executive tends to comply with them as a way to guarantee governability (Pereira & Muller, 2002; Amorim Neto & Simonassi, 2013, Garcia, 2013). Although some municipalities have adopted the mandatory budget after constitutional amendments 86/2015 and 100/2019, according to Pereira and Figueira (2020), the execution of these amendments is not guaranteed, because the Executive continues to have the power to block expenditures or veto expenses (Giacomoni, 2017, Rezende & Cunha, 2014).

Although permitted by law, the citizen participation in budget debates has not attracted society's attention (Rezende & Cunha, 2014). The justification is the guarantee of resources through budgetary earmarking for destinations that attract the greatest interest of the population (Rezende & Cunha, 2014), in addition to the distance between citizens and members of the legislative, due to citizens do not

understand their role (Silva & Dantas, 2016). Another reason for the lack of interest in budget votes, in the view of Rezende and Cunha (2014), is the Executive discretion to execute the budget, as legislators can propose amendments that are approved but without guarantee that they will be executed (Sanches, 1995).

When the budget goes through an entire formal process and is approved with low scrutiny in the Legislative Chamber (Santiso, 2008, Johnson & Stapenhurst, 2008, Azevedo, 2014, Domingos & Aquino, 2019) or has its execution altered, the Budget Law project appears to be a ceremonial instrument of compliance, which results in the loss of credibility of the budget (Azevedo, 2014; Rezende & Cunha, 2014). This affects society's trust in governments, in addition to undermining the strategic vision of the budget (Rezende & Cunha, 2014).

In this context, the study intends to examine how city councilors approve the municipal public budget. The study also aims to identify and analyze the factors municipal councilors consider when voting on the budget bill. The study applied a survey technique to collect primary data electronically. The main respondents include city councilors elected in 2016. The questionnaire will gather the opinion of councilors, in order to understand whether it is necessary for city councilors to legitimize themselves before the mayor. That will also explain whether this practice refrains them from inspecting the Executive and approving the budget project with little or no critical reflection, in line with Desposato's research (2008).

Studies about budgetary process in general focus on transparency (Rezende & Cunha, 2014, Azevedo & Cabello, 2020), budget and fiscal accountability, supervision, and control of the Legislative over the Executive (Piccolli & Arpini, 2018, Couto & Abrucio, 1995, Lemos, 2005, Wehner, 2006, Ríos, Bastida & Benito 2018, Domingos, Aquino & Lima, 2021) and also in the formation of coalitions and political bargaining (Lapsley et al., 2011, Roeder, 2018). The budgetary debate and approval process are rarely discussed in literature, with little or no empirical analysis as in Sanches (1995) and Pereira and Mueller (2002), the focus turning towards the federal system of government.

The results of this study aim to contribute to social control by exposing the dynamics of budgetary approval and the fragility of this stage, thus contributing to increased reflection in relation to the stage of approval and scrutiny of the public budget. It also aims to contribute to external control by bringing inputs that may be relevant to its performance, given its competence to monitor the legislation.

2 LITERATURE REVIEW

2.1 Sociological Institutional Theory of Legitimation and the Formation of Government Coalition

Sociological Institutional Theory is useful for understanding how individuals conform to norms within organizations. Unlike the economic aspect that considers the use of rationality by individuals to obtain efficiency, the theory argues that decisions follow a search for social acceptance through social legitimacy (Greenwood et al. 2008, Meyer & Rowan, 1977). Legitimacy, according to Weber

implies conformity to general social norms and formal laws. It can also be defined in the context of external pattern meaning behavior conforming to the acceptance of external actors (Tolbert & Zucker, 1996).

A legitimate organizational practice is not always the most efficient as the focus is on organizational stability and survival (Meyer & Rowan, 1977) and social approval (Greenwood et al. 2008). To survive, the organization needs to adapt to internal and external pressures by modifying rules to avoid questioning (Oyadomari et al., 2008), ensuring legitimacy vis-à-vis powerful actors, internal and external of the organization, seeking to become acceptable (Deephouse & Suchman, 2008).

An organization pursuing success, prestige, status and legitimacy must be in harmony within acceptable social standards and have perception and be in conformity with what 'is accepted'. That is to say they must do what is right with or regardless of the law. The organization's survival comes from the prestige achieved by having greater visibility and being validated against powerful actors (Deephouse & Suchman, 2008). The status refers to the rise and mobility of the group by segregating as it indicates the relative position of a social group within a hierarchy (Deephouse & Suchman, 2008). Reputation is related to self-presentation, ensuring access to resources and benefits for those involved in addition to long-term survival (Deephouse & Suchman, 2008). Reputation is expected of the organization in the future based on past behavior. It is the individual characteristic that differentiates organizations and serves as an economic input when evaluated to establish a partnership relationship, envisioning future results in negotiations (Deephouse & Suchman, 2008).

Legitimation is used in this study as a theoretical lens to investigate whether the ceremonial approval of the municipal public budget (Azevedo, 2014) is inserted in a context of search for legitimacy of councilors in front of the mayor (contributing to government stability) and in front of the population (intending re-election). The approved public budget has its execution altered to meet the interests of the coalition and ensure governability (Graton, Bonacim & Sakurai, 2020, Bertholini & Pereira, 2017). This coalition is necessary because Brazil being a democracy that brings together a multi-party system, proportional representation and presidential system, the Executive needs the support of the Legislative to guarantee governability and, for that, it needs to reconcile differences, avoiding contradictory demands and the frustration of the main sectors that make up the coalition (Abranches, 1988). If the Executive does not obtain a majority among the members of the Legislative Chamber, it cannot have the projects approved, and governability is reduced (Amorim Neto & Simonassi, 2013, Hankla, 2013, Camargo & Hermany, 2017).

Although the political model of presidential system in Brazil establishes the separation between powers, the need for negotiation between the Executive and the Legislature in budget approval highlights the strategies that the Executive uses to pressure the Legislature to participate positively in the approval of the agenda (Pereira & Mueller, 2002, Palermo, 2000, Limongi & Figueiredo, 1998, Couto & Abrúcio, 1995). Using Deephouse & Suchman's (2008) concept of reputation, the political coalition tends to be larger following the reputation of the chief executive, that is, his popularity and seeking social approval.

The government's popularity is a mark of social legitimacy and councilors tend to act seeking to legitimize themselves in front of the Mayor, as part of the

coalition. When the councilor is part of the coalition and manages to have executed a project he presents, he creates a competent reputation with his electorate, facilitating his re-election (Baião & Couto, 2017, Raupp & Pinho, 2012, Desposato, 2008). On the contrary, if the councilor is not in the coalition, he seeks legitimacy vis-à-vis the electorate, individually negotiating his projects with the Executive, drawing on his own reputation. The councilor can still present a proactive posture, questioning the government as long as these attitudes are not interpreted as impediments to public policies (Lemos & Power, 2013, Lemos, 2005). The councilor's behavior is justified by the force that public opinion has about the municipal public power, especially in large municipalities (Couto & Abrucio, 1995). Thus arises the research hypothesis:

H1. Seeking to legitimize himself before the mayor, the councilor abdicates the duty of overseeing the Executive and approves the draft budget bill sent by the mayor with low scrutiny.

2.2 Relation between Executive and Legislative in the Budgetary Process

Public budget makes it possible to compare the achievement of established goals, meeting the main demands of citizens, promoting economic development and social well-being through the balance of public accounts (Jacobs, 2008). In Brazil, government planning instruments include the Multiyear Budgetary Plan (PPA), the Budgetary Guidelines Law (LDO) and the Budgetary Law (LOA). No expenditure should be carried out without a proper budget forecast, which must contain all resource allocations (Giacomoni, 2017, Rezende & Cunha, 2014).

In Brazil, the public budget is prepared by the Executive Branch, sent to the Legislative Branch, responsible for proposing amendments, discussing and approving the budget (Stapenhurst, 2008). Strategically, aiming at legitimacy before the electorate, legislators can propose amendments knowing in advance that they will be rejected, but that they will attract the attention of voters (Azevedo, 2016). It is the responsibility of the Executive Branch to veto any amendments that show vices of initiative. Another strategy adopted by more prestigious legislators and allies of the Executive is to include their proposals in the bill sent to the Chamber, to the detriment of their peers, avoiding the presentation of amendments and consequently the budget debate (Pereira & Mueller, 2002).

Federal legislation (Federal Constitution, Federal Law 4320/64 and Fiscal Responsibility Law) imposes several restrictions on the Legislative role in the approval process of the draft budget bill, regulating the proposal of amendments. Among the restrictions, three main ones are mentioned: (i) the prohibition of the creation of recurrent expenditures without the corresponding indication of revenue; (ii) prohibition of changing the current expenditure allocation, except if the proposal is inaccurate; (iii) compatibility of amendments with LDO and PPA. After the analysis and vote of the budget law by the Legislative and its return to the Executive, for sanction, in the event of a veto, the bill returns to the Chamber so that the veto is maintained or overturned by the councilors, with the Executive's total veto it is only overthrown with an absolute majority of the Legislative (Desposato, 2008).

The Brazilian public budgeting is rigid and has excessive binding of revenue earmarked and mandatory expenditure, making its reassessment difficult (Rezende, 2009). Herrera and Olaberria (2020), evaluating the 2017 federal budget, concluded that more than 90% of total expenditures were earmarked. This characteristic, which is also present in municipalities, means that, in times of economic expansion, the allocation of resources, especially for social assistance, health and education, grow and need to be maintained in times of retraction, when they are generally more demanded. This compromises the reassessment of expenditures and undermines efficiency and priority management (Rezende, 2009, Rezende & Cunha, 2013). In addition, the budget can still be restricted, causing uncertainties about the realization of investments and the fulfillment of schedules (Rezende, 2009, Rezende & Cunha, 2013, Jacobs, 2008).

The Brazilian budgetary process has had problems. For example, there is literature discussing the inaccuracies between planned and executed projects, as well as the incompatibility of budgets with the Multiyear Budget Plan, disagreeing with the Constitution (Rezende, 2009). Inaccuracies can result from estimation errors, as there are no incentives or punishments for those who approach or distance themselves from budget accuracy, or from deliberate strategies (Azevedo, 2014).

Inaccuracy can also result from inexperience or lack of technical support to the Legislative (Posner & Park, 2007) and it is assumed that the legislator will remain in power as an alternative, providing opportunities for experience and capacity to design better and more representative policies (Cunow et al., 2012). However, in the Brazilian case it is not justified. Research at the municipal level shows that half of the legislators are re-elected 3 or 4 times and another part seeks high-level bureaucratic jobs, characterizing what Silva and Dantas (2016, p. 32) identified as "political elite". This happens because legislators are content with a reduced role vis-à-vis the Executive due to the prestige they achieve vis-à-vis voters for having a request of their own authorship approved, favoring their permanence in power (Cunow et al., 2012, Pereira & Mueller, 2002, Pereira & Rennó, 2001). If the legislator is no longer recognized as the one who meets the demands of the electorate, his political future is compromised, and voters will look for another councilor to meet them (Raupp & Pinho, 2012).

The need for agreements between the Executive and the Legislature reflects coalitional presidentialism (Abranches, 1988) in Brazil, where the Executive needs strong political coordination to maintain government stability (Amorim Neto & Simonassi, 2013). In this case, the Executive needs to manage the coalition that disputes budget slices (Couto & Abrucio, 1995, Speeden & Perez, 2019, Eslava & Nupia, 2017), meet social demands and manage the damming of amendments and commitments that put pressure on the budget (Rezende & Cunha, 2013). As a strategy, the Executive prioritizes the release of resources to allies rather than reducing social inequalities or seeking to improve the efficiency of resource allocation (Bertholini & Pereira, 2017, Blanco, 2017).

The more heterogeneous the coalition, the greater tends to be public spending and the possibility of deficit (Eslava & Nupia, 2017) because the members of the coalition act in a client way, seeking to maximize their interests (Silva & Dantas, 2016). The present bargain between the powers includes the release of funds for amendments, the offer of positions in commission or even the

administration of offices (Roeder, 2018; Garcia, 2013) from which to influence the release of budgetary resources to the bases (Batista, 2015).

In order to reduce the scrutiny, the Executive can try to influence the members of the Budget Finance Committee (COF), which is responsible for carrying out a thorough analysis of the budget project to be deliberated. The COF serves the interests of the coalition when it rejects the amendments presented by opponents and makes a favorable opinion of the budget proposal sent by the Executive (Domingos & Aquino, 2019, Sartorelli & Pires, 2012; Domingos, Aquino & Lima, 2021). The president of the Chamber is the one who coordinates the legislative work, guiding the projects, defining the agenda, appointing the members of the commissions and doing this in accordance with the interests of the party he represents. These projects, coming from the commissions that evaluate them, need to be guided by the president in order to be voted on (Roeder, 2018). Maintaining alliances with the President of the Legislature and controlling the COF, the Executive Branch will have the power of agenda, managing to articulate and approve the proposed proposals, overcoming obstacles (Limongi & Figueiredo, 2009).

In this context of political control, the opposition that is unable to create veto coalitions becomes divided, seeking individual advantages (Desposato, 2008). Opposition people need the resources to meet the demands of their voters, whose control is under the power of the Executive (Bertholini, Pereira & Renno, 2017; Batista, 2015). Another strategy that the opposition can adopt is the search for legitimacy vis-à-vis the electorate with a proactive, questioning posture and exercising control over the Executive, as long as it is not interpreted as restricting a highly popular leader (Lemos & Power, 2013, Lemos, 2005).

It is up to the Court of Auditors to judge the accounts of the Executive Power regarding the budgetary, patrimonial and financial situation of the municipality (Sartorelli & Pires, 2012). However, the decision of the Court of Auditors is not final. Upon identifying irregularities in the execution of the budget, the agency issues an opinion recommending the approval, approval with reservations or rejection of the accounts to the Municipal Chambers, which have the final word in the judgment. As the Court's opinion can be negative to the government's image, it is susceptible to political interference, being endorsed or not by lawmakers according to the strength of the mayor's coalition (Cruz & Afonso, 2018, Aquino & Azevedo, 2017). The opinion of the Court of Auditors can contribute to the accountability of governments, making them subject to interventions (Federal Constitution, art. 34 and 35) (Sacramento, 2005). The analyses of the Courts of Auditors are used as a source for an assessment proposal by the Municipal Management Effectiveness Index (IEGM), prepared by the Rui Barbosa Institute (IRB, 2019). The significant number of municipalities that do not reach the maximum score of the IEGM demonstrates the fragility of the national budget process.

3 METHODOLOGY

The research used a survey instrument for data collection, through an electronic questionnaire sent to councilors elected in 2016 according to the information available in the Electoral Data Repository of the Superior Electoral Court - TSE. The questionnaire had a total of 33 questions and used closed-ended

questions, including dichotomous, multi-answer and scale questions (Brace, 2018; Sampieri, Collado & Lucio, 2013). The survey questions were rated in an eleven-level scale from 0 (totally disagree) to 10 (totally agree), and allowed space for additional comments in order to expand the scope of the data (Brace, 2018; Sampieri, Collado & Lucio, 2013).

The questions were prepared based on existing literature and empirical evidence documented by previous studies. Reference was made to the Open Budget Survey, from the International Budget Partnership – IBP, which conducts global surveys on budgetary and governance information, aiming at inclusion and responsibility and the empowerment of citizens to build policies and practices that promote equity and social justice (IBP, 2019). During the questionnaire construction phase, exploratory interviews were carried out with two councilors from two Brazilian municipalities, which enabled adjustments to be made to the instrument. These preliminary interviews were conducted remotely and using a flexible and open question structure (Sampieri, Collado & Lucio, 2013). Prior to the application, the survey instrument was pre-tested with ten respondents with different knowledge of the topic addressed, contributing with suggestions for improving the instrument (Brace, 2018). After adjustments, the reliability of the questionnaire was tested using Cronbach's Alpha. A satisfactory reliability result of 0.924 was achieved which is reasonably above 0.7 threshold allowing further analyses to be done (Fowler Jr., 2014).

Data collection took place in December/2020 and January/2021, after the election period, in order to prevent councilors' campaign activities from affecting their willingness to participate in the survey. Only councilors elected in 2016 participated because the interest is in previous experience in the budgetary process. The questionnaire was sent to the councilors' e-mail, obtained from the TSE website. From a total of 57,592 elected councilors, after excluding repeated and invalid e-mails, 21,100 valid e-mails remained, returning 105 fully answered questionnaires out of 257 responses received. Data analysis was performed using a quantitative approach to evaluate the structured questions, which had answers collected using scales. The open questions and the comments section allowed the treatment of data in a qualitative way, allowing the use of quotations, to evidence and support interpretations for each dimension analyzed.

Initially, descriptive statistics was performed to present the results in an organized manner and describe the sample data as a characterization of respondents such as education, number of terms already served, whether they belong to the mayor's coalition and other variables. For the dimensions of analysis (municipal size, state capital or inland city, if the councilor is from the base or opposition to the government) tests of difference of means were used to compare the groups and correlation analysis to identify relevant factors.

Respondents

Most of the responding councilors come from inland cities (96%) with up to 50,000 inhabitants (67%). The majority indicated that they had support from external consultancy in budgetary matters (71%). However, some councilors indicate that the support does not meet expectations (Table 1). Others indicated that they have an average of two advisors, however, with a high standard deviation, which suggests different structures among municipal legislatures. The data also show that councilors have an average of nine years of professional

experience in the private sector prior to taking public office. Most respondents (73%) have higher education, more than an elective term (54%) and have already held a position in the Executive (52%).

Table 1

Descriptions of respondents and characterization of their municipalities

Councilors' Characteristics	N⁽ⁱⁱ⁾	Avg	Stand. Dev.	Min	Max
Previous experience in the private sector (years)	88	9,00	8,6	0	50
Re-elected in 2021 (1 - yes; 0 - no)	107	0,46	0,5	0	1
It is from the mayor's base (1 - yes; 0 - no)	78	0,38	0,5	0	1
Training (1 - higher level; 0 - medium level)	107	0,73	0,4	0	1
Term (1 - 1st term; 0 - more than 1 term)	103	0,46	0,5	0	1
It is from the capital (1 -inland; 0-capital)	104	0,96	0,19	0	1
Have you ever held a position in the Executive Power?	94	0,52	0,5	0	1
Would you occupy a position in the Executive Power, if invited? (between 0 e 1)	107	0,54	0,4	0	1
Characteristics of the Legislature	N⁽ⁱⁱ⁾	Avg	Stand. Dev.	Min	Max
Size (0 - up to 50,000 inhabitants; 1 - over 50,000)	73	0,33	0,47	0	1
Number of advisors per councilor	106	1,98	4,59	0	32
Use of consulting in the PLOA (i) (1- yes; 0 - no)	235	0,71	0,46	0	1

Notes: (i) They replied that they do not know: 22 councilors. (ii) The number of responses may vary, as some questionnaires were not completely filled out.

Although in this study 73% of the respondents reported having attended higher education, a higher percentage than that was found in a study by Silva and Dantas (2016), which was 37%, it is not possible to conclude that the index has increased because the previous study was prepared using documentary research with data from the TSE. This research, however, was self-declaratory with the sending of an electronic questionnaire, which may have limited the participation of councilors with little knowledge in handling the electronic questionnaire and therefore subject to errors. Although 62% of respondents identified themselves as opposing the mayor, 54% would agree to occupy a "high level job" (Silva & Dantas, 2016) in the Executive if they were invited. When analyzing only those who are not from the mayor's base and would accept a position or function in the Executive, the average is 60%. Among respondents, 46% reported that they were re-elected in 2020 (Table 1).

4 RESULTS AND DISCUSSIONS

This section presents the results of the data analysis that seeks to identify whether the performance of councilors in the stage of discussion and approval of the municipal public budget is affected by the search for social legitimacy. The analysis was divided into three dimensions: (i) source of knowledge of voters' demands and transparency of the budget process in the Legislative; (ii) influence of the opinion of COF on the vote of councilors, (iii) role of councilor in the budget process. At the end, the discussion of the results is presented.

4.1 Source of knowledge of voters' demands and transparency of the budget process

The data indicate that councilors know the demands of their voters on the budget through social networks and information released by the press. In small municipalities it is common for councilors to visit communities. This contact strengthens the councilor's figure with his voters, as reported in the studies by Lemos (2005) and Couto and Abrucio (1995). Table 2 shows the ways in which councilors interact with their electorate and the transparency of the budget process.

Table 2
Transparency and accountability in the budget process

Variables (agreement between 0 and 10)	N	Avg	Stand. Dev.	Min	Ma x.	Correlation		Diff of averages (p-value) ^(iv)	
						Size ⁽ⁱⁱ⁾	Capital / Inland ⁽ⁱⁱⁱ⁾	Size	Capital/ Inland
Means used by councilors to communicate their actions to society									
Social networks	129	8,4	2,5	0	10	0,1208	-0,0833	0,3086	0,4003
WhatsApp groups	129	7,3	3,1	0	10	-0,0558	0,0935	0,6393	0,3451
Web page	129	5,8	3,8	0	10	0,112	-0,1216	0,3456	0,2188
Community meetings	129	4,9	3,5	0	10	0,2841**	-0,0017	0,0148**	0,9864
Flyers and printed reports	129	3,2	3,3	0	10	0,0512	-0,1873*	0,6671	0,0569*
Public Hearings in the Budgetary Process									
Held only in the Legislature	129	5,89	4,15	0	10	-0,0689	-0,1238	0,5624	0,2104
Considered relevant during the budget discussion/approval phase (i)	128	5,32	3,80	0	10	-0,0385	-0,1114	0,7479	0,2624
The citizens contribute with budgetary discussions	129	2,82	3,24	0	10	0,2418**	-0,0902	0,0393**	0,3624

Notes. (i) A councilor replied that he does not know. (ii) Size: (0) up to 50,000 inhabitants; (1) over 50,000 inhabitants. (iii) (0) - capital; (1) - inland; (iv) * 10% significance; ** significance at 5%; *** significance at 1%. (v) the results were presented ordered by the average.

The councilor creates a bond with the voter, mainly when they manage to meet the demands of the locality that enables voters to associate the politician with delivery of projects, favoring their re-election (Desposato, 2008, Morgenstern, 2002). This inference is verified, for example, by the report of councilors 30 and 64: "Unfortunately, assistance is greater than the interest of councilors in wanting to touch the municipality's positive agenda" and "each one only looks at his own interests". Councilor 47 indicated that "the councilor is limited to making welfare policy, abdicating the function of governing". These results show the need of councilors for legitimacy vis-à-vis the electorate. Table 2 also indicate that as municipalities grow, meetings with advisors and public hearings to be with the electorate become common.

To communicate to society about their performance in the mandate, councilors reveal that they use social media (Facebook, Instagram and Twitter). Municipalities with up to 50,000 inhabitants still use printed pamphlets. Social networks break the society's apathy barrier, which starts to interact with the political class, even in a client way. The use of social networks also increases the visibility of the politician who wants re-election (Amaral & Pinho, 2018). Social participation in public hearings is seen as irrelevant by 53% of respondents, which may be an explanation for the low participation of councilors in this type of forum (36%), along the same lines discussed by Azevedo & Aquino (2016) in the case of small municipalities of São Paulo. The low participation and importance given by councilors indicate that public hearings take place in a ceremonial way to meet normative criteria. In the words of councilor 12: "in general, public hearings are to comply with the schedule. There is no dissemination or presence of civil society". It is also common for audiences to seek out individual advantages, as reported by Councilor 8:

In fact, when the population participates, it is with the objective of solving personal problems, such as the asphalt of their street without analyzing the whole, the whole is not of interest to the population, the important thing is the asphalt in front of the house, apart from the ignorance in public management which contributes to suggestions that are absurd to be carried out. (Alderman 8)

4.2 Influence of the opinion of COF about the vote of councilors

The Budget and Finance Committee - COF is formed by councilors appointed by their peers. The budget sent by the Executive is analyzed first in the COF, which issues an opinion used as input for the opening of the discussion and vote on the budget (Gonçalves, 2015). The COF should issue a qualified opinion about the budgetary matter to implement the vote of councilors, but as pointed out by Domingos and Aquino (2019), the members of the commission do not have specific knowledge about the budgetary matter. Thus, the collected data show that: "the opinion is always the same and when there is analysis it is superficial" (Alderman 08) and "The opinion of the finance committees does not support the votes of councilors, but only puts the project on the voting agenda" (Alderman 19). The COF is an important constitutional mechanism created precisely to strengthen budgetary discussions in the legislature, and when it has the trust of other councilors, its report is considered in the discussions (Domingos, Aquino & Lima, 2021).

Despite its superficiality, the opinion of the COF is used by 60% of councilors to prepare the budget approval vote. Councilors agree (64%) that COF members should have greater legislative experience and study habits to understand what they are deliberating. The practice of preparing a report with conclusions and recommendations before discussions in the Legislative, dealing with the amendments presented, is indicated by 52% of respondents. If the rapporteur has the vote won, the debate takes place in the Chamber (Gonçalves, 2015). To avoid debate, the Executive can try to influence the formation of the commission, a practice that can happen according to 48% of respondents (in which case the standard deviation was 40%, indicating high variability). When the mayor influences the COF, the budget debate is masked and the committee aligned with the Executive rejects the amendments from councilors outside the coalition, taking

the budget proposed by the Executive to the plenary, which is approved. This is evident in the following passage:

Although it is the time when the councilor can include amendments for the development of a project, unfortunately the finance committees, responsible for accepting the amendments, do not have the competence for analysis and opinions and end up rejecting the amendments, and always with a political bias led by the Executive (Alderman 19).

This result is similar to the context discussed by Sartorelli and Pires (2012), by Domingos and Aquino (2019) and by Domingos, Aquino and Lima (2021), who documented the influence of coalition relations on the COF. Thus, legislators accept information from unreliable sources as long as it meets the interests of the group to which they belong or intend to belong.

In order to try to reverse an amendment rejected by COF, the councilor promoting the project needs to have technical knowledge and skill and even if they secure the reversal, there are no guarantees that the mayor will execute it due to the discretion to execute the budgetary (Gonçalves, 2015, Sartorelli & Pires, 2012, Stapenhurst, 2008). Influencing the COF is important for the Executive because it is where the agendas to be voted on are defined and the supervision and monitoring of the Executive is carried out. Thus, if the COF is aligned with the government, inspection is limited (Domingos & Aquino, 2019, Domingos, Aquino & Lima, 2021).

4.3 City councilor's role in the budgetary process

Most councilors responding to the survey understand that they are competent to propose amendments to the draft budget bill (86%) and these amendments would be related to the correction of errors (Table 3). However, to identify errors, councilors need time, knowledge of the matter and involvement in the budgetary debate (Santiso, 2008). Amendments to create new revenues and new expenses were mentioned by less than 15% of respondents. The creation of revenues would be the new estimation of budget resources, a controversial practice because the Legislature is expected to change revenues only when errors are pointed out (Giacomoni, 2017, Mueller, 2013). The creation of expenses is regulated by Law 4320/1964, which determines the correspondence between expenses and income, in addition to pointing out other criteria to be observed to avoid the mayor's veto of the amendment due to a defect in the initiative (Azevedo, 2016).

The councilors at the base of the mayor avoid proposing amendments that question the expenses presented or change the limit for authorization of budgetary alterations by the Executive. This budget alteration limit is what allows the mayor to have discretion in the allocation of resources without the specific authorization of the Legislative and is an instrument of administration of the coalition (Graton, Bonacim & Sakurai, 2020).

The intention to form the coalition is a relevant aspect. Leaving the mayor without checks and balances, councilors are legitimized in front of the mayor while weakening the separation of powers, as narrated by councilors 20 and 22:

Always standing next to the mayor, the councilor has more visibility (Alderman 20).

The Powers must be harmonious and, above all, independent. This does not happen in practice, **as the allied base only does what the Executive asks and does little to obtain advantages, some of which are undue.** (Alderman 22, emphasis included).

The councilors of the base have little interest in the budget discussion also because agreements are built before the budgetary process. When it comes to more sensitive matters, agreements are negotiated even with members from outside the mayor's base (Graton, Bonacim & Sakurai, 2020, Lemos, 2005). This demonstrates the search for legitimacy of the councilor vis-à-vis the mayor, in which councilors prefer to maintain cooperative ties with the mayor, prioritizing directly negotiating with the Executive the inclusion of their projects in the budget instead of presenting amendments.

Opposition and prestigious councilors may be able to pass amendments due to their ability to mobilize society (Graton, Bonacim & Sakurai, 2020, Garcia, 2013, Pereira & Mueller, 2002) or to create veto coalitions (McGrath, Rogowski & Ryan, 2015; Abranches, 1988) that can provoke political instability within the government (Lapsley et al., 2011, Pereira & Mueller, 2002). As a result, 40% of the sample agree that the presentation of amendments disrupts budget execution and, therefore, comes mainly from the opposition (61%) (Table 3).

The data show that councilors present an average of 3.5 amendments, agree that a good relationship with the mayor favors the execution of amendments (74%) and understand that if the councilor is from the base, there are more amendments performed (78%) (Table 3). Councilors with more than one term disagree that presenting amendments just to attract voters' attention is a positive mechanism, although it increases the councilor's visibility (71%). To be reelected, the project must be executed, the councilor must show his competence through works and expenses in the community that elected him, winning social approval (Greenwood et al., 2008).

In order to serve their locality, councilors seek to legitimize themselves in front of the mayor, leaving him with flexibility to change the budget during execution (60%), which makes budget approval a ceremonial act that exists under the law as suggested by Azevedo (2014). Councilors abdicate their duty to oversee the Executive, legitimizing themselves as supporters, also hoping to get Executive positions from where they can influence the release of resources to their bases (Roeder, 2018, Garcia, 2013). In the same sense, the mayor takes advantage of his discretion to manage the coalition and keep his government stable (Graton, Bonacim & Sakurai, 2020, Lemos, 2005), as presented in the following comments:

This cooperation with the mayor is a great path to corruption, submission and the search for personal advantages, so I view this type of relationship with great reservation, because all the mayors want is to prune the councilor from exercising the inspection and the external control of the Executive's acts and accounts. (Alderman 32).

It is usually delegated to the Secretariat of Finance's servers to prepare and adjust the annual budget, induced to the interests of what the managers intend in their terms of office, not evaluating the real need of the municipality, when it comes to budgeting provided for in areas

that need greater investments, thus generating many rearrangements in the application of the budget because they had no provision. (Alderman 13).

The relocation to which the councilor refers happens due to the need for the Executive to meet the interests of allies, indifferent to real social needs, as discussed in studies by Blanco (2017) and Vasselai and Mignozetti (2014). The mayor's coalition contributes by approving the budget with a large margin for opening supplementary credits, allowing more resources for the mayor to manage the coalition. Thus, it makes use of additional credits, intended to reinforce budgetary allocations (Speeden & Perez, 2019, Cruz & Afonso, 2018) to meet the interests of the coalition (Graton, Bonacim & Sakurai, 2020, Domingos, Aquino & Lima, 2021) and not in execution as expected (Azevedo, 2014). The following excerpt indicates the concern of a city councilor with the discretion of the Executive Branch in budgetary changes:

I proposed only one [amendment], namely, the reduction of authorization to open additional credit of a supplementary nature, see Executive Decree, from 30 to 15%, as I understand that the Legislative should exercise greater control over budgetary expenditures. Allowing an opening of budgetary supplementation, by means of a decree, is once and for all hindering the parliamentary oversight function (Alderman 32).

Given this evidence, it is concluded that the low analysis and discussion of budget projects that culminate in constant changes are related to the need of councilors for legitimation before the mayor, offering support to the government and thus having access to resources for their localities, increasing the probability of re-election. This is because meeting regional demands is the parameter adopted by voters to legitimize the councilor as competent (Bertholini & Pereira, 2017) and not the supervision of the Executive, as stated in the legislation (Blanco, 2017, Mourão & Cunha, 2011, Desposato, 2008, Pereira & Renno, 2001).

Table 3

Proposition of amendments to the budget and relationship with the Executive

Variables	N	Avg	Stand. Dev.	Min	Max	Correlation				Diff averages (p-value) ^(iv)	
						Experi- -ce	Training ⁽ⁱ⁾	City Councilor ⁽ⁱⁱ⁾	Term ⁽ⁱⁱⁱ⁾	Base Councilor ⁽ⁱⁱ⁾	Term ⁽ⁱⁱⁱ⁾
Points in which the councilor believes he is competent to propose amendments											
Project error fixes	154	0,86	0,35	0	1	0,1884*	0,0931	0,0384	-0.0006	0,7403	0.9954
Reallocation of values	154	0,75	0,44	0	1	0,0132	-0,0286	0,0937	0.0491	0,4178	0.6241
Change of legal text	154	0,64	0,48	0	1	0,1446	0,0533	0,0916	0.094	0,4284	0.3472
Non-approval of expenditures	154	0,60	0,49	0	1	0,0011	-0,0366	0,2251**	-0.0105	0,049**	0.9167
Change authorization limit	154	0,49	0,50	0	1	-0,0681	0,056	-0,2181*	0.1409	0,0567*	0.1579
Change in revenue values	154	0,20	0,40	0	1	-0,0993	-0,1908*	-0,0906	0.0389	0,4331	0.6982
Creating new revenues	154	0,15	0,36	0	1	0,0578	-0,0778	0,1094	-0.044	0,3436	0.6607
Creation of new expenditures	154	0,13	0,34	0	1	0,0188	0,1525	-0,0011	0.0898	0,9921	0.3696
Relationship with the Executive and the proposal of amendments											
The councilors of the allied base manage to have more amendments executed by the mayor	155	7,85	2,79	0	10	0,0141	0,0043	0,0851	0,1296	0,4589	0,1918
A good relationship with the mayor favors the execution of budgetary amendments	155	7,49	2,77	0	10	0,0023	0,0316	0,1155	-0,0136	0,314	0,8914
Presenting amendments increases the visibility of the councilor regardless of approval in the legislature	155	7,14	2,80	0	10	-0,0584	-0,0754	0,0945	-0,2403**	0,4103	0,0145**
It is important to maintain cooperation ties with the mayor for the good progress of the government	155	6,99	2,75	0	10	0,117	-0,0705	0,3203***	-0,0232	0,0042***	0,8159
I prefer to negotiate with the Executive the inclusion of my projects directly in the budgetary than to present amendments	155	4,57	3,52	0	10	-0,2362**	0,1112	0,2515**	0,0735	0,0263	0,4604
Presenting budget amendments causes disruption to the execution of the budget by the Executive Branch	155	4,10	3,39	0	10	0,0346	-0,1107	0,1143	-0,0017	0,3189	0,9864
Number of proposed submitted amendments	155	3,57	7,12	0	63	0,1447	0,1068	-0,1533	-0,0677	0,1803	0,4965

Notes. (i) 1 - higher level; 0 - medium level (ii) 1 - Alderman is from the mayor's base; 0 - Alderman is not from the mayor's base; (iii) 1 - 1st term; 0 - more than 1 term; (iv) * 10% significance; ** significance at 5%; *** significance at 1%. (v) the results were presented ordered by the average.

4.4 Discussion of results

The results indicate that although councilors have difficulties with the technical terms present in the budget process, they are able to identify the problems of evaluating the draft budget bill. Councilors are willing to study the budget issue and identify and meet the demands of their voters, however, in general, the budget debate is not practiced. The lack of scrutiny in the project approval process is related to the presence of government coalitions in the municipalities as identified in the Federal Government by Abranches (1988) and discussed by Lemos (2005), Couto and Abrucio (1995), Graton et al., (2020) and by Domingos et al., (2021). In this context, the project sent to the City Council is an agreement sewn behind the scenes of the government (Graton, Bonacim & Sakurai, 2020, Roeder, 2018, McGrath, Rogowski & Ryan, 2015) and the discussions that take place are ceremonial, existing because of legal demand (Santiso, 2008, Domingos & Aquino, 2019). Thus, councilors seek legitimacy before the mayor, abdicating the duty of inspection, approving the budget project practically as it was sent to the Chamber, thus accepting the hypothesis of this study.

The government base councilor is expected to reject budget control and debate (Roeder, 2018; Santiso, 2008), allowing the Executive to maintain discretion. The survey showed that 41% of respondents believe that submitting amendments cause disruption to budget execution, as well as 45% prefer to negotiate projects directly with the Executive, as well as holding Executive positions (54%), agreeing with the research by Silva and Dantas (2016) and Batista (2005). Discussion of the draft budget bill allows for greater transparency about what is being voted about and intends to be implemented (Roeder, 2018).

However, for debate to take place, in addition to having technical knowledge about the budget, the councilor must also have access to information that is not always clear in the complex budget, prepared by the entire Executive with more time than the councilor has for evaluate (Limongi & Figueiredo, 1998, Rezende, 2009, Sartorelli & Pires, 2012). If there are any doubts about the process, the councilor can choose to prepare a request for information to the Executive, but the response is not always satisfactory or timely (Sartorelli & Pires, 2012).

In this way, it is more viable for the councilor to stop inspecting the Executive and, in exchange, to obtain resources for their projects (Raupp & Pinho, 2012). There are no incentives for the councilor who oversees the Executive (Batista, 2015, Bittencourt, 2009). To keep the coalition cohesive by avoiding scrutiny, the Executive offers advantages to avoid the formation of veto coalitions that would threaten governability (Stapenhurst, 2008, Wehner, 2006). Confirming the findings in the literature, respondents (78%) perceive the allied base being benefited in the execution of amendments and that a good relationship with the mayor favors this (74%). Another important data shows that 71% of respondents use resources to preferentially serve their locality.

Focused on being legitimized in the location where they intend their projects, councilors despise the accounting tools designed to help them assess the budget bill and oversee the Executive (Pederiva, 1998), which, in turn, also abandons the plan to keep the coalition stable against possible opponents, agreeing with Graton, Bonacim and Sakurai (2020) and Domingos, Aquino and Lima (2021). If councilors have difficulties in understanding the budget bill, this does not prevent them from continuing in office or from identifying the weakness of the

opinion of the COF, which remains as a resource to assess the budget, given that this effect is not observable by voters. Thus, the coalition's strength to stifle the opposition, influence the budget approval process and align the COF with the mayor's needs is perceived (Blanco, 2017, Domingos, Aquino & Lima, 2021).

Therefore, the search for legitimacy vis-à-vis the electorate through meeting demands and legitimacy vis-à-vis the Executive to attend to projects direct the actions of councilors in the budgetary process. The councilor wants reelection as the mayor wants governability. For this, unrelated budget expenses and positions in committee serve as a bargaining chip between the powers, causing budgetary inaccuracies and the loss of credibility of the budget as a budgetary planning instrument (Graton, Bonacim & Sakurai, 2020, Bertholini & Pereira, 2017, Batista, 2015, Rezende & Cunha, 2013).

5 CONCLUSIONS

This study sought to identify and analyze whether the performance of councilors in the stage of discussion and approval of the municipal public budget is affected by the search for social legitimacy. The theme is relevant when one observes the discredit of the population in face of the approval of the budget, added to the budgetary inaccuracies in addition to the constant alterations that make the approved budget not the executed one. This compromises the planning, predictability, and plan transparency, resulting in loss of efficiency, indebtedness for the municipality and non-compliance with the interests of the population. To investigate the aspects that could justify the budgetary inaccuracies, the means used by councilors to identify the demand of their voters were investigated, how they account for their performance in the mandate, the importance of COF and their role in the budgetary process.

The results showed that despite the difficulties inherent in the analysis of the draft budget bill, the councilors declare they are willing to study and are in contact with their bases to know the main demands to be met, even if they no longer supervise the Executive. Councilors act in this way with the objective of having their projects attended to, by the mayor, benefiting the locality in which they work and being legitimized as competent. Thus, the councilor is legitimized in his locality and as a faithful member of the coalition in support of the government, contributing to the mayor's governability. In this context, the research hypotheses may be accepted, showing that councilors seek legitimacy in front of the mayor, abdicating the duty to oversee the Executive, limiting scrutiny in the budget process and approving the budget as sent by the mayor.

If the mayor does not form a strong coalition, he needs to negotiate with leaders, including the opposition, to consolidate government stability. In this case, councilors with greater political weight and capacity to mobilize society are benefited. It is not advantageous for the councilor to act in the opposition because he will have more difficulty obtaining resources to serve his locality, in addition to the possibility of being identified as a constraint of the mayor's performance (Desposato, 2008, Lemos & Power, 2013; Batista, 2015, Bertholini, Pereira, Renno, 2017).

Therefore, this study contributes to the literature on coalitions demonstrating that the arguments of Abranches (1988) are also applied to municipalities. The

need for social approval of the councilor, in line with the Theory of Legitimacy, shows that the search for prestige with the electorate drives the performance of councilors in the budgetary process, even taking off from the duty to supervise the Executive, as a representative of society, and to promote effectiveness in budgetary allocation. As the opposition and coalition dispute budget slices, the Executive needs to manage limited resources, using discretion in order to fulfill the commitments assumed, serve society and manage the coalition (Eslava & Núpia, 2017, Rezende & Cunha, 2013).

The theoretical and practical implications of this study is as follows; First, the search for legitimacy in front of the mayor makes the councilor no longer exercise the role for which he was elected, compromising the separation of powers, a pillar of president system and democracy in Brazil. This way, the Executive acts without checks and balances, which limits accountability and transparency to society. The second implication is that the study presents the abandonment of public accounting tools for budgetary assessment. When the councilor is limited to voting with the base, the budget approval process becomes ceremonial, and the piece is not reviewed. Thus, the accounting tools that would be procedures for budget balance are ignored. Thirdly, the study reveals the repercussions of the society's lack of knowledge about the legislative function. When councilors are socially validated by actions typical of the Executive, the legislative functions of supervising and inspecting the Executive are impaired, reducing the participation of councilors in the budget process as well as social representation, culminating in the approval of the budget away from the interests of the society.

It is expected that the results stimulate related research that identifies other pressures that may be influencing the performance of councilors, determining their choices within the budget process. It is also valid to investigate strategies to reduce the fragmented action of the Legislative, preventing individualistic interests from harming the efficiency of public administration, but improving the debate between the Executive and Legislative Branches. In a sociological view, research can analyze how councilors build their perception in relation to the budget project, approving them, even with the high imprecision in relation to reality.

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