



PARTICIPATORY BUDGETING IN DEMOCRATIC STRENGTHENING
ORÇAMENTO PARTICIPATIVO NO FORTALECIMENTO DEMOCRÁTICO
ORÇAMENTO PARTICIPATIVO NO FORTALECIMENTO DEMOCRÁTICO



10.56238/edimpacto2025.040-006

Allan Camargo Prudlik¹, Carlos Eduardo Alérico²

ABSTRACT

The public budget is responsible for the systematization of state revenues and expenditures, guiding all government actions, especially in the promotion and implementation of public policies necessary to realize the fundamental rights indicated by the Federal Constitution. In a democratic context, the participation of society in various sectors and public spaces has the power to confer legitimacy on decisions and undeniably contribute to democratic strengthening and the enhancement of citizenship. In this sense, the notion of participatory budgeting aims to provide society with the opportunity to intervene in the deliberations concerning the allocation and selection of public expenditures in a scenario of resource scarcity, as they are the ones directly affected by the actions taken by political representatives.

Keywords: Public Budget. Public Policies. Fundamental Rights. Democracy. Participatory Budgeting.

RESUMO

O orçamento público é responsável pela sistematização das receitas e despesas estatais, sendo encarregado de nortear toda a atuação governamental, especialmente na promoção e realização de políticas públicas necessárias à concretização dos direitos fundamentais indicados pela Constituição Federal. No contexto democrático, a participação da sociedade nos mais diversos segmentos e espaços públicos tem o condão de atribuir legitimidade às decisões e contribuir, inegavelmente, ao fortalecimento democrático e aperfeiçoamento da cidadania. Nesse sentido, a noção de orçamento participativo visa proporcionar a intervenção da sociedade no âmbito das deliberações acerca do direcionamento e seleção dos gastos públicos em um cenário de escassez de recursos, até porque constituem os verdadeiros afetados pelas ações empreendidas pelos representantes políticos.

Palavras-chave: Orçamento Público. Políticas Públicas. Direitos Fundamentais. Democracia. Orçamento Participativo.

¹ Master's student in Law. Centro Universitário Autônomo do Brasil (UniBrasil).
E-mail: allan.prudlik@gmail.com

² Master's student in Law. Centro Universitário Autônomo do Brasil (UniBrasil).
E-mail: carlosalerico@outlook.com



RESUMEN

La orden pública es responsable de la sistematización de las recetas y despachos estatales, sendo encargado de nortear toda la acción gubernamental, especialmente en la promoción y realización de políticas públicas necesarias para la concreción de los derechos fundamentales indicados por la Constitución Federal. En un contexto democrático, la participación de la sociedad en más diversos segmentos y espacios públicos tiene como consecuencia atribuir legitimidad a las decisiones y contribuir, inegavelmente, al fortalecimiento democrático y al perfeccionamiento de la ciudad. En ese sentido, la noción de oración participativa proporciona una intervención de la sociedad en el ámbito de las deliberaciones acerca de la dirección y selección de gastos públicos en un escenario de escasez de recursos, até porque constituyen los verdadeiros afetados pelas ações empreendidas pelos representantes políticos.

Palabras clave: Orçamento Público. Políticas Públicas. Derechos Fundamentales. Democracia. Orçamento Participativo.



1 INITIAL CONSIDERATIONS

The public budget represents an indispensable instrument in the promotion and development of public policies, notably for the purpose of achieving the fundamental rights elected by the Federal Constitution. Through it, the State has the condition to evaluate the revenues earned and direct public resources to the satisfaction of its commitments and obligations, including to society, which invariably depends on a positive performance in ensuring a better quality of life and social well-being.

It so happens that, in view of the inescapable reality of finitude and scarcity of public resources, there is an imperative need to define goals and priority programs to be developed by the Government, whether at the federal, state or municipal levels, considering the impossibility of immediately and fully meeting all the demands brought by society.

In attention to the democratic foundations and assumptions that guide the Democratic Rule of Law, it seeks, on the one hand, to contribute to a better direction of public spending in an attempt to reduce unnecessary or secondary expenditures and, on the other hand, to strengthen and improve the conception of participatory democracy in public decision-making spaces.

In this sense, the present research aims to approach participatory budgeting as an institute tending to assist public managers in the allocation of resources and investments through an effective popular participation capable of truly ingesting and influencing the conduct of the state machine and, in such a way, providing the exaltation of basic democratic principles, as well as citizenship itself.

2 NATURE AND FOUNDATIONS OF THE PUBLIC BUDGET

The public budget is an instrument through which the government estimates the revenues it will collect and assigns the expenditures it expects to make during the year. It is a piece of planning, in which the sectoral public policies will be ascertained and ordered according to their priority, as well as selected to integrate the government action plan, within the limits of the amount of resources that can be mobilized to finance such expenditures. It is a continuous, dynamic and flexible process, responsible for representing the work plans and programs for a given period, adjusting the pace of execution to the flow of expected resources, in order to ensure the continuous and timely release of these resources.³

In the Brazilian context, it is pertinent to mention that before Law No. 4,320, of March 17, 1964, which establishes general rules of financial law for the preparation and control of

³ CREPALDI, Silvio Aparecido; CREPALDI, Guilherme Simões. **Public budget: planning, elaboration and control.** São Paulo: Saraiva, 2013. p. 18.



budgets and balance sheets, the budget adopted by the Federal Government was characterized by being a document for forecasting revenue and authorizing expenses, highlighting accounting aspects of management, the budget process being dissociated from planning and achieving government objectives and goals. The triumph of the modern budget in Brazil occurred when the program-budget was adopted at the federal level through Law No. 4,320/1964, closely related to the planning system and the government objectives that are intended to be achieved during a certain period of time.⁴

José Afonso da Silva determines about the program-budget that:

(...) It is a type of budget linked to the planning of government activities. In fact, the program-budget is not only a financial piece, it is, above all, an instrument for the execution of plans and projects for the realization of works and services, aiming at the development of the community. It is a document in which the work and financial resources destined to the execution of programs, subprograms and projects for the execution of government action are designated, classified by economic categories, by function and by budget units.

(...) The program-budget is the financial equivalent of the government action plan. It can never be independent of the plan. It shows where the resources to finance the plan come from and how much must be spent to achieve the objectives set. It distributes resources to different activities and projects. It indicates: a) what projects and what activities should be undertaken; b) what is the magnitude of these projects and activities; c) where and when they should be undertaken.⁵

After 1964, the public budget assumed strongly authoritarian characteristics, with reflections on the balance between the Executive and the Legislative, notably in the issue of competences in the budget process, since the prerogative was removed from the Legislative Branch as to the initiative of laws or amendments that created or increased expenses, including amendments to the budget bill. starting to appear as a mere approver of the Executive, considering that the hypothesis of rejection was impossible to conceive, as the government would not be able to start its financial year without a budget as a guide.⁶

The 1988 Constitution innovated by dedicating a specific session to the public budget within the scope of an equally innovative chapter on public finances. There were structural changes, leaving a hierarchical process based on three laws, the multi-year plan, the budgetary guidelines and the annual budget, the latter broken down into three: fiscal, social security and investment of state-owned federal companies. The Legislature regained broad and full powers to act in the process of preparing the budget and changing priorities and

⁴ FILHO, Cândido Ferreira da Silva. Public budget in Brazil. **Journal of the Faculty of Economic, Accounting and Business Administration Sciences Padre Anchieta**. n. 6, p. 46-50, 2002. p. 47.

⁵ DA SILVA, José Afonso. **Program-budget in Brazil**. São Paulo: Revista dos Tribunais, 1973. p. 41-42.

⁶ GIACOMONI, James. **Public budget**. 19. ed. Barueri: Atlas, 2023. *Electronic book*.



appropriations. The Constituent Assembly sought to universalize the coverage of the budget (including any and all expenditures), to rationalize the parts (separating the tax accounts from social security and treated separately those of state-owned companies, still limited to those of investments) and to discipline the scope of the amendments of parliamentarians, not to mention the improvement and expansion of the institutional and legal control of fiscal management, making effective the inspection of budget execution by Congress through its auxiliary external control body: the Federal Court of Accounts.⁷

The general rules on budgetary matters are set forth in articles 165 to 169 of the Federal Constitution. The budget system is essentially composed of three instruments, namely, the multi-year plan; the budget guidelines; and annual budgets. Budget laws are aspects of power of the modern State, referring to its mode of action and the most important policies, being indispensable to the satisfaction of public needs. In the State's actions, they end up putting into effect the public policies approved by the Legislature, generating a close relationship between the political and legal panoramas. The budget is a notable stage in the execution of policies and in the governmental mobilization of resources, considering that any state actions have the budget law as a first step or obstacle, because all expenditures of public entities must be properly foreseen.⁸

In this sense, Élica Graziane Pinto prescribes that:

All control of public accounts, as well as the outline of state investment plans are shaped within a discursive process, whose main objectives are the democratic definition of what is a state priority and the transparent presentation of the budgetary-financial limits that guide the action of the Public Power. That is to say: what the State does and within which financial constraints should be the object of a formal process of deliberation, not only annually, but over a longer period of planning.

In advance, it is necessary to situate the public budget in contemporary constitutionalism as a true evolutionary acquisition that allowed the accounting of revenues authorized to the State (especially through taxation) as opposed to its financing needs. From a mere legal-accounting technique, budgets began to be conceived, over the years, as a structure for intervention in the economic and social domain, hence why they gained strength as an instrument of fiscal policy.

The ever-present concern with the application of public resources is not gratuitous, whether through discretionary expenditures defined year by year, or through the minimum percentages constitutionally defined in some public policies. If there were no absorption of private wealth by

⁷ AFONSO, José Roberto. Public budget in Brazil: history and urgency of reform. **Espaço Jurídico Journal of Law [EJL]**, [S. l.], v. 17, n. 1, p. 9–28, 2016. DOI: 10.18593/ejll.v17i1.9555. Available at: <https://periodicos.unoesc.edu.br/espacojuridico/article/view/9555>. Accessed on: 11 out. 2024. p. 14-15.

⁸ LEITE, Harrison Ferreira. **Authority of the budget law**. Porto Alegre: Livraria do Advogado, 2011. *Electronic book*.



the State to achieve public expenditures (through the management of budgetary-financial instruments), the State would decidedly not perform material activities, limiting itself to policies of normative regulation: such a hypothesis would correspond, therefore, to the primacy of a State composed strictly of the police and justice apparatus, whose funding is effectively reduced.⁹

The public budget is no longer a merely accounting instrument to become, in harmony with constitutional precepts, a fundamental piece of social transformation, of idealization and realization of social interests that must be put into practice by the State. The budget materializes an instrument for the implementation of the intended public policies and compatible with the possibilities and financial availability with the endorsement of the representatives of the people, including through the direct participation of the population.¹⁰

For Stephan Righi Boechat, the State executes political actions through the application of financial resources, while the citizen-taxpayer cedes part of his assets through taxes in order to enable the State to achieve its purposes, under the logic of the fiscal State. It is within the scope of financial law that the direction of public collection and spending is constituted so that state resources are applied in accordance with the constitutional plan, allowing the achievement of the established rights. Through the execution of public spending based on the financial norm, the bridge is built between the normative statement (the plan of the ought to be) and the concrete reality (the plane of being), so that the material dimension of financial law in the economic society represents the interconnection of the constitutional legal order aimed at the realization of rights in the concrete plan through the application of state resources. There is, therefore, a close relationship between financial law, public policies and programs instituted with a view to complying with the constitutional plan, evidencing the importance of the financial legal order in social and economic development. The political decision guides the action of the State and its apogee is found in the decisions taken in the financial activity, responsible for the selection of resources to be contributed to the realization of the rights enshrined in the legal system.¹¹

Public policies can be perceived as a set of coordinated decisions aimed at certain objectives, notably fundamental rights, consciously established for change in society and attainable through planning that involves administrative instruments, decision-making and

⁹ PINTO, Élica Graziane. **Financing of fundamental rights**: linked public policies, monetary stabilization and distributive conflict in the Union budget of the post-Real Plan. Belo Horizonte: O Lutador, 2010. p. 40.

¹⁰ SUXBERGER, Antonio Henrique Graciano; LEMOS, Rubin. The public budget as an instrument for the realization of the dignity of the human person. **Revista Jurídica da Presidência**, v. 22, n. 126, p. 88-112, 2020. Available at: <http://dx.doi.org/10.20499/2236-3645.RJP2020v22e126-1878> . Accessed on: 12 out. 2024. p. 102-103.

¹¹ BOECHAT, Stephan Righi. **Budget for results and financial law**. São Paulo: Blucher, 2018. p. 23-24.



organization models, thus demanding, in addition to the law, resources of time, power and money.¹² In an attempt to conceptualize public policies, Caroline Müller Bitencourt and Janriê Reck adopt time and fundamental rights as elements of distinction. Time is inserted as that necessary for the realization of a fundamental right to the extent that, unlike those called subjective rights of a personal nature, fundamental rights are constantly enforceable and are not exhaustible, in such a way that public policies have extended time and almost permanence, considering that they can adapt over time in attention to the evolution of society.¹³

Resuming previous work, Caroline Müller Bitencourt determines, with Denise Bittencourt Friederich, correctly that:

Public policy presumes a series of orchestrated actions that need coordination and organization for the public policy cycle, which goes from the moment the demand enters the government agenda, to its implementation and evaluation of public policy. The concept of public policy adopted is a complex concept, because it presupposes that it is facing a discourse that follows social demands at different levels from which such demands arise, whether at the local, regional or national level. These demands require the law and governmental organizations for their implementation, being influenced by society or part of it in an attempt to consciously modify society that always has the democratic element present both in its formation and in its control, so that it is in constant evaluation given the character of provisionality as long as the social need that originates the demand exists.¹⁴

In this way, public policies are part of the normative core that defines the State's core activities, constituting the representation of the functions constitutionally attributed to the Public Administration. As an example, the duties of public safety, health, education, environmental protection, currency stability, among others, are mentioned. The concept of public policy involves the performance of work programs in the most diverse functions under the responsibility of the State, and such programs presuppose the integration of means available to the State (personnel, assets, funds, prerogatives and processes) for the

¹² RECK, Janriê Rodrigues. **The law of public policies**: legal regime, scheduling, formulation, implementation, evaluation, judicialization and criteria of justice. Belo Horizonte: Forum, 2023. p. 30.

¹³ BITENCOURT, Caroline Müller; RECK, Janriê. **Brazil in crisis and the response of public policies**: diagnoses, guidelines and proposals. Curitiba: Íthala, 2021. p. 27-28.

¹⁴ BITENCOURT, 2013 apud BITENCOURT, Caroline Müller; FRIEDERICH, Denise Bittencourt. The dynamics of Brazilian federalism in the theme of public policies, social control and COVID-19. **Revista Direitos Fundamentais & Democracia**, [S. l.], v. 25, n. 3, p. 49–77, 2020. DOI: 10.25192/issn.1982-0496.rdfd.v25i32058. Available at: <https://revistaeletronicardfd.unibrasil.com.br/index.php/rdfd/article/view/2058>. Accessed on: 14 out. 2024.



fulfillment of certain public purposes. It is more than simply planning state action, but ensuring its achievement, within the physical and financial goals contained in the budget law.¹⁵

It is known, however, that, in view of the immense range of problems and failures in the most diverse social segments that demand solution or even mitigation through the State's service activities, it is essential to define priorities and predilections in order to better meet the interest and needs of the population through the allocation of revenues, especially considering the scarcity and finitude of public resources, avoiding dispensable or inappropriate applications and investments.

In this vein:

Planning and budgeting are the main tools through which the State and its administrative apparatus (the so-called Public Administration) formulate and implement public policies. The actions of planning and budgeting are, essentially, actions of rationalization of the State's action. Thus, through public planning and budgeting, it can be said that the State guarantees a logic to its action, a guide, creating a guiding thread for its own performance in society.

Thus, the State establishes the political expectations and political values to be pursued in government activities, as well as the goals or objectives to be achieved during its intervention or interference in the political, economic and cultural life of a society. In this way, the State plans its impact on public life, that is, on the lives of all of us. To be feasible, this intervention or interference requires an adequate way to guarantee public resources and apply them, so that the State can effectively realize its expectations, its values, and its goals or objectives.¹⁶

In an attempt to get closer to a better quality of public spending in the field of realization and materialization of the fundamental rights inscribed in the Federal Constitution, it seeks to demonstrate the importance of popular participation in the formulation of the public budget for the contribution to the establishment of state decisions, also aiming at the strengthening of democracy and the attribution of legitimacy to government initiatives.

3 PARTICIPATORY BUDGETING IN THE DEMOCRATIC CONTEXT

Traditionally, the Executive Branch has the prerogative to initiate and coordinate the process of defining taxes, finances and the public budget. In turn, the Legislative Branch presents, among other attributions, the competence to appreciate, present amendments and approve the budget piece of the Municipality, supervising the execution by the Executive. In

¹⁵ PINTO, Élica Graziane. **Financing of fundamental rights**: linked public policies, monetary stabilization and distributive conflict in the Union budget of the post-Real Plan. Belo Horizonte: O Lutador, 2010. p. 83-84.

¹⁶ GONÇALVES, Guilherme Corrêa *et al.* **Public planning and budgeting**. Porto Alegre: SAGAH, 2019. p. 57.



this bias, popular participation in this entire process is limited, as a rule, to the choice of representatives of the Executive and Legislative branches through universal suffrage.¹⁷

The concept of popular participation in the preparation and formulation of the public budget is represented by the concept of participatory budgeting, developed as an alternative to the classic dynamics of budget preparation through the creation of mechanisms and spaces for direct and representative participation, incorporating a large contingent of the population.¹⁸

Marcus Abraham determines, from the notion of social pact in which the citizen cedes part of his patrimony to the State for the supply of goods and services for a dignified and satisfactory existence in society, the appearance of the citizen's right to have access to mechanisms to actively participate in the management of resources alongside the state powers, from the formulation of public policies to the control of budget execution. The author also highlights the fundamental right of citizens not only to be properly informed of the origin and application of public resources, but also to actively participate in public policy choices.¹⁹

With regard to popular participation, it is pertinent to highlight the words of Maria Victoria de Mesquita Benevides:

(...) It is evident that, with the evolution of the modern State, the exercise of government has increasingly included complex and technical tasks, contributing to the establishment of an authoritarian relationship between rulers and ruled. This relationship, it is known, has caused several negative consequences, from indifference to the frank hostility of the people towards politicians, in general, and towards rulers, in particular. The institutionalization of popular participation practices has the appreciable merit of correcting this involution of the democratic regime, allowing the people to become directly interested in the issues that concern them and, above all, to remain informed about events of national interest.²⁰

Adriana da Costa Ricardo Schier points out that popular participation is included in the category of fundamental rights, defined in constitutional norms that derive from the principle of the Rule of Law and the Democratic principle, in the contextualization of the recognition by

¹⁷ LÜCHMANN, Lígia Helena Hahn. 25 years of participatory budgeting: some analytical reflections. **Política & Sociedade**, v. 13, n. 28, p. 167-197, 2014. Available at: <http://dx.doi.org/10.5007/2175-7984.2014v13n28p167>. Accessed on: 13 out. 2024. p. 171.

¹⁸ LÜCHMANN, Lígia Helena Hahn. 25 years of participatory budgeting: some analytical reflections. **Política & Sociedade**, v. 13, n. 28, p. 167-197, 2014. Available at: <http://dx.doi.org/10.5007/2175-7984.2014v13n28p167>. Accessed on: 13 out. 2024. p. 171-172.

¹⁹ ABRAHAM, Marcus. Public budget as an instrument of fiscal citizenship. **Revista Direitos Fundamentais & Democracia**, [S. l.], v. 17, n. 17, p. 188-209, 2015. Available at: <https://revistaeletronicardfd.unibrasil.com.br/index.php/rdfd/article/view/596>. Accessed on: 13 out. 2024. p. 190.

²⁰ BENEVIDES, Maria Victoria de Mesquita. **Active citizenship: referendum, plebiscite and popular initiative**. São Paulo: Ática, 2003. p. 196.



man as a subject of history, capable of dominating his future through his rationality, exercising a limiting function of power and, at the same time, a legitimizing function, linking all public activity to respect and the promotion of the dignity of the human person.²¹

In attention to the theme, Valdemir Pires states that:

(...) the Budget is at the same time, among other things, an instrument to increase efficiency/effectiveness in the use of public resources and a way to ensure control over public revenues and expenditures by the Legislative branch. Once prepared according to certain techniques, it becomes a Program-Budget, which is a way of organizing the forecasts and controls of budget execution capable of linking government plans and the resources to implement them. The transition from the Traditional Budget to the Program-Budget represented an achievement of the public authorities towards the technical improvement of the budget process. In turn, the democratic Budget represented a political improvement: planning now takes into account the aspirations, evaluations and visions of a broader group of political actors. Senators, deputies and councilors now have a turn and voice in decisions about government revenue and expenditure.

The Participatory Budget represents another step towards political improvement. In it, not only parliamentarians must participate in decisions about finances and public policies: the organized population, civil society assumes an active role, becomes an agent and not a mere patient. A democratic radicalization occurs.²² In this passage, democracy is seen not only as a means to achieve the end of better allocation of resources, but also as an end in itself. In the arena in which the dispute for scarce public resources takes place, citizens exercise their right and their duty to participate in defining the direction of government action. The continued practice of co-management leads the government to gradually abandon the temptation to always assert its point of view and, on the other hand, the population acquires an overall view of the scarcity of resources and the infinity of demands that are presented to the government. A new idea about the way of governing begins to dispute hegemony with the traditional vision, of government legitimized exclusively by voting and the use of good technique.

Participatory Budgeting does not imply the abandonment of the methodologies of the Program-Budget or the Democratic Budget. It is just not compatible with the traditional Budget. To adopt the Participatory Budget, it is necessary to use the techniques of the Program-Budget, so that the language of ends coupled with means,

²¹ SCHIER, Adriana da Costa Ricardo. **Popular participation in public administration**: the right to complain. Rio de Janeiro: Renovar, 2002. p. 27-31.

²² According to Luciana Rosa Marques, "Radical and plural democracy aims to expand its sphere of applicability to new social relations, thus not being limited to the form of government adopted by the State, thus aiming to create a new type of articulation between the elements of the liberal democratic tradition, in which rights do not fit into an individualistic perspective, but democratic, creating a new hegemony, which is the result of a greater number of democratic struggles, and, consequently, the multiplication of political spaces in society." MARQUES, Luciana Rosa. Radical democracy and participatory democracy: theoretical contributions to the analysis of democracy in education. **Educação & Sociedade**, v. 29, n. 102, p. 55-78, 2008. Available at: <https://doi.org/10.1590/S0101-73302008000100004>. Accessed on: 13 out. 2024. p. 64.



configuring viable plans, serve as a basis for decisions and evaluations. There is also no reason to abandon the contribution that the Democratic Budget offers, to allow greater participation of the Legislature in decisions involving the definition of sources and uses of resources. Representatives of the Legislature and the community and organized sectors must interact in the process.²³

The opportunity for citizens to participate in the process of preparing the public budget is intrinsic to the foundations of the Democratic Rule of Law. *The mere allusion of the people as the holder of power, in a given legal system, is not enough to define a regime as democratic without effectively providing opportunities for their participation in the conduct of the state. Such participation is not limited to that undertaken in electoral times or even through the mechanisms of popular sovereignty provided for in the Constitution, given that the people must have the possibility of intervening in all decision-making acts issued by the State, since they are, directly or indirectly, the recipients of them. Furthermore, in any form of participation it is essential to allow the manifestation of the most diverse segments of society, under penalty of the whole process lacking legitimacy, considering that in a democracy any form of exclusion of the people offends the principles of the system itself. Such a statement extends, undeniably, to the budget system:*

It is permissible to identify in the Participatory Budget a procedure that is in fact democratic. Less for its effective capacity to make decisions, more for its pedagogical and inclusive character, PB has a democratic content as it expands the spaces in which decisions of public interest are processed. Even though it is predominantly consultative in nature, participation cannot be ignored, since it provides the expansion of opportunities for demos to express their preferences and choices. Nevertheless, the introduction of a new participatory component in the dynamics of public resource allocation contains a pedagogical and opinionated sense that makes it possible to make more transparent the nebulous gears related to parliamentary representation and its connections with decision-making procedures in the context of its relations with the municipal executives.

(...)

It is necessary to recognize that rulers are not compelled to confirm their legitimacy beyond that conferred by suffrage – which does not exempt them from accountability – however, civil society has become progressively demanding regarding the unfolding of public decisions and, thus, has claimed greater participation in decision-making processes. The Participatory Budget is part of this perspective of democratic improvement precisely because it includes new actors – and to a large extent replaces the centrality of the debate on civil society – allowing them a more comprehensive understanding of the complexity of governance by sharing information about the origin and destinations of the treasury. Under these conditions, it is not limited to meeting specific demands and acquires an educational character by imposing shared and

²³ PIRES, Valdemir. **Participatory budgeting**: what it is, what it is for, how it is done. Barueri: Manole, 2001. p. 35-36.



negotiated choices in the face of the impossibility of meeting the demands originating from the demos.

PB can be associated with two main motivations: the first is linked to governability, in the sense that the adhesion of the participants, mostly leaders and activists of community movements, tends to legitimize the budget execution and, consequently, the government itself, creating constraints for the Legislature; the second lies in the universally rhetorical proposition of practicing social justice, promoting public actions that, by generalizing rights, reduce social inequalities, thus unfolding into a pattern of participation that preferentially incorporates those at the bottom of the social pyramid.²⁴

At this point, it is noted that the radicalization of democracy – especially participatory democracy, providing citizens with access to state structures and allowing the growth of social demands for public policies, as well as the exercise of supervisory activity – and the optimal realization of fundamental rights through the positivity and immutability of the social achievements enshrined in the Constitutional Charter, implies the democratic inversion of logic, which results from the valorization of the means and not the ends, in such a way that the legitimacy of the decision is based not only on the decision itself (as the sum of predetermined individual wills), but on the process of forming the decision (on deliberation), in line with the current understanding of participatory democracy, in which what legitimizes decisions is the process and not the simple majority, insofar as the difference is found in the debate.²⁵

Élida Graziane Pinto argues, even when considering the practice of indeterminately adopting the public interest as the basis and assumption of the decision taken by the state administrator, that the public interest must be sought and ascertained in each concrete case. The author argues that in the solution of social conflicts, it is only possible to have public interest in the arenas open to the participation of interested parties, which is why the Public Administration must be open to instruments of perception of the plurality of interests involved – such as, for example, public hearings, public policy councils and participatory budgeting – because the construction of the public interest will be less public than it should be in the Democratic State of Right, if the State does not seek daily and consistently to absorb the resonance of the flows coming from civil society.²⁶

²⁴ GOULART, Jefferson O. Participatory budget and democratic management in local government. **Lua Nova: Revista de Cultura e Política**, n. 69, p. 49-78, 2006. Available at: <https://doi.org/10.1590/S0102-64452006000400004>. Accessed on: 13 out. 2024. p. 70-71.

²⁵ STEIN, Leandro Konzen. Social participation in local public administration: the construction of deliberative democracy in the Municipality of Porto Alegre. **Revista Direitos Fundamentais & Democracia**, [S. l.], v. 5, n. 5, 2009. Available at: <https://revistaeletronicardfd.unibrasil.com.br/index.php/rdfd/article/view/36>. Accessed on: 14 out. 2024.

²⁶ PINTO, Élida Graziane. **Financing of fundamental rights: linked public policies, monetary stabilization and distributive conflict in the Union budget of the post-Real Plan**. Belo Horizonte: O Lutador, 2010. p. 112-113.



In this way, the inclusion of citizens in the processes of planning and budget preparation has the power to improve the decision-making process, notably in the context of actions that directly affect the population.²⁷ Silvio and Guilherme Crepaldi assert that the purpose of participatory budgeting is: (a) to ensure the participation of communities, in an organized and autonomous manner, in the process of discussion, preparation and execution of a part of the budget; (b) to provide for the full exercise of citizenship, valuing the participation of the population in the planning and definition of public investments; and (c) ensure transparency in the application of public resources and the democratization of the Executive Branch.²⁸

Participatory budgeting is a modality for the elaboration of the program-budget inspired by democratic principles and participatory citizenship, in which civil society gives its opinion on the definition of the government's priority goals and programs, representing an advance in the democratization of public management, since collective interests prevail over the will of the representatives. In addition, participatory budgeting transforms the members of the community into protagonists in the budget process and responsible for the decision in the application of resources and for the direct beneficiaries of the services made available with the funds collected. Its purpose is to know the urgent needs of the communities to determine government priorities when preparing the annual budget law, producing material for the formatting of the multi-year plan and the budget guidelines law.²⁹

Valdemir Pires indicates the need to observe guiding principles for the purposes of applying participatory budgeting, namely: (a) principle of the pedagogical character of the process: participatory budgeting must gradually combat the notion of the natural absence of citizens in decision-making processes, evidencing the political character in the deliberations taken in the field of collection and allocation of public resources; (b) principle of co-management: it tries to avoid the emergence of false expectations about the limits of popular participation in decision-making processes, and it is necessary to harmonize between the government and civil society in order to increase the degree and quality of democracy effectively practiced; (c) principle of replacing demands with priorities: aims to politicize the movements to be clear that public resources are scarce and should be spent based on priority criteria, in such a way that the groups involved should not only list the demands for their neighborhood and city, but be able to choose among all the demands those they consider to

²⁷ GIACOMONI, James. **Government budget: theory, system, process**. São Paulo: Atlas, 2019. Electronic book.

²⁸ CREPALDI, Silvio Aparecido; CREPALDI, Guilherme Simões. **Public budget: planning, elaboration and control**. São Paulo: Saraiva, 2013. p. 237.

²⁹ CREPALDI, Silvio Aparecido; CREPALDI, Guilherme Simões. **Public budget: planning, elaboration and control**. São Paulo: Saraiva, 2013. p. 238.



be priorities; (d) the principle of organization and mobilization as a form of dispute for resources: mobilization for the defense of interests has a greater chance of achieving objectives; and (e) principle of transparency and limits of decisions: it is not feasible to discuss the entirety of the budget in a single opportunity.³⁰

In this sense:

Participatory budgeting aims at collaboration, participation and democratic management from various perspectives on the same topic, focusing on teamwork and with the complementation of specialists in the communication process between those involved. It is a collective work, which is not only limited to the technicist vision, but also to the vision of the population that will be served. Participatory planning relies on joint preparation, execution and evaluation.

This process is inclusive and democratic. In it, there are several conceptions of a whole, with the participation of the different segments of the community. It presents diversity of ideas and plurality, based on a collective process that is above an individual bias. This process cannot be a manipulated instrument. It is necessary to have the participation of the population from the beginning, from the planning and the survey of demands, also verifying that the population will really be heard. The rulers cannot have a vision of the whole and need the participation of the community.³¹

The popular participation achieved with participatory budgeting has the potential to break with the traditional way of governing based on indirect representation, providing social awareness by communities and opening the doors to the conquest of citizenship. Furthermore, the need to organize the community into groups and associations, despite representing a real challenge, can generate a substantial gain, considering that society has the opportunity to learn to organize itself and realize its strength in promoting changes. This process is time-consuming, requiring a change in the attitude of various social actors accustomed to the practice of clientelism and the prevailing culture of wanting to "take advantage of everything", until the acquisition of awareness that the search for general well-being can be more advantageous than the maintenance of certain individual privileges.³²

Marcus Abraham mentions, based on the understanding of the matter undertaken by Ricardo Lobo Torres, that the use of participatory budgeting would present advantages and disadvantages. The advantages are: (a) the strengthening of citizenship and deliberative democracy; (b) the realization of community choices according to their greatest needs; and (c) it would bring to the citizen greater transparency of the cost/benefit of the budget. In turn,

³⁰ PIRES, Valdemir. **Participatory budgeting**: what it is, what it is for, how it is done. Barueri: Manole, 2001. p. 93-97.

³¹ GONÇALVES, Guilherme Corrêa *et al.* **Public planning and budgeting**. Porto Alegre: SAGAH, 2019. p. 132-133.

³² FERREIRA, Denise de Queiroz. Participatory budgeting: an instrument for the democratization of public administration. **Contabilidade Vista & Revista**, v. 14, n. 3, p. 65-85, 2003. Available at: <https://www.redalyc.org/articulo.oa?id=197018207005>. Accessed on: 14 out. 2024. p. 77.



the following disadvantages: (a) the weakening of political representation by demonstrating its dispensability; (b) the possibility of manipulation of the content of the budget by individual interests; (c) the obligation of technical knowledge for the analysis of proposals; and (d) the lack of a global view of the budget piece, given that the focus will always be local.³³

However, even if possible disadvantages or obstacles to the full implementation and promotion of the so-called participatory budget are verified, the chance and possibility of popular participation in the political scenario must be insistently provided by the State or even sought by citizens, aiming, by the way, at the constant improvement of interference and interventions in government decision-making processes, especially in the peremptory and incessant battle for the strengthening of the regime and active citizenship, in such a way that, if a certain model proves to be impractical and unfeasible, it is necessary to adopt or invent another in its place, especially when it comes to the immeasurable importance of carrying out public policies and allocating revenues for the satisfaction and development of fundamental rights.

4 FINAL CONSIDERATIONS

The public budget is a fundamental instrument for achieving the institutional objectives of the State, especially to provide and implement the fundamental rights enshrined in the Constitutional Charter. It is through the budget that public policies are ordered and implemented to safeguard the basic rights of citizens in order to maintain and achieve a better quality of life for the population, as well as the well-being of society.

The lack of public resources demands the problematic, but essential, definition of government priorities in expenditures and investments in an attempt to locate the most deficient sectors, mitigating or solving structural difficulties, in order to guarantee in the best possible way the service and satisfaction of the public interest and demands of the population, not forgetting the values and rights constitutionally provided for all individuals.

In this attribution, public managers can find answers of immense importance and contribution if they provide the opportunity for the manifestation and intervention in the budget system by the population involved, which also makes up the subjects directly affected by government decisions. This is because the recipients of state actions are substantially aware of the difficulties and obstacles faced on a daily basis, which are often not even perceived by political representatives.

³³ TORRES, 2008 *apud* ABRAHAM, Marcus. **AFO and public budget**. Rio de Janeiro: Forense, 2024. Electronic book.



More than that, it is argued that the participation of interested parties in the public budget should not be treated as a mere liberality of the rulers, harmonizing with the so-called radicalization of democracy, since the action of society cannot be limited only in electoral times, under penalty of distorting democratic ideals, which necessarily require the excessive opening of public spaces to confer legitimacy, especially when they involve decisions that affect the collectivity, with a view to strengthening the regime and improving active citizenship.

REFERENCES

- Abraham, M. (2015). Orçamento público como instrumento de cidadania fiscal. *Revista Direitos Fundamentais & Democracia*, 17(17), 188–209. <https://revistaeletronicardfd.unibrasil.com.br/index.php/rdfd/article/view/596>
- Abraham, M. (2024). AFO e orçamento público [E-book]. Forense.
- Afonso, J. R. (2016). Orçamento público no Brasil: História e premência de reforma. *Espaço Jurídico Journal of Law*, 17(1), 9–28. <https://doi.org/10.18593/ejll.v17i1.9555>
- Benevides, M. V. de M. (2003). A cidadania ativa: Referendo, plebiscito e iniciativa popular. *Ática*.
- Bitencourt, C. M., & Friedrich, D. B. (2020). A dinâmica do federalismo brasileiro no tema das políticas públicas, controle social e a COVID-19. *Revista Direitos Fundamentais & Democracia*, 25(3), 49–77. <https://doi.org/10.25192/issn.1982-0496.rdfd.v25i32058>
- Bitencourt, C. M., & Reck, J. (2021). O Brasil em crise e a resposta das políticas públicas: Diagnósticos, diretrizes e propostas. *Íthala*.
- Boechat, S. R. (2018). Orçamento por resultados e direito financeiro. *Blucher*.
- Crepaldi, S. A., & Crepaldi, G. S. (2013). Orçamento público: Planejamento, elaboração e controle. *Saraiva*.
- da Silva, J. A. (1973). Orçamento-programa no Brasil. *Revista dos Tribunais*.
- Ferreira, D. de Q. (2003). Orçamento participativo: Instrumento de democratização da administração pública. *Contabilidade Vista & Revista*, 14(3), 65–85. <https://www.redalyc.org/articulo.oa?id=197018207005>
- Filho, C. F. da S. (2002). Orçamento público no Brasil. *Revista da Faculdade de Ciências Econômicas, Contábeis e de Administração de Empresas Padre Anchieta*, (6), 46–50.
- Giacomoni, J. (2019). Orçamento governamental: Teoria, sistema, processo [E-book]. *Atlas*.
- Giacomoni, J. (2023). Orçamento público (19th ed.) [E-book]. *Atlas*.
- Gonçalves, G. C., & et al. (2019). Planejamento e orçamento público. *SAGAH*.



- Goulart, J. O. (2006). Orçamento participativo e gestão democrática no poder local. *Lua Nova: Revista de Cultura e Política*, (69), 49–78. <https://doi.org/10.1590/S0102-64452006000400004>
- Leite, H. F. (2011). *Autoridade da lei orçamentária* [E-book]. Livraria do Advogado.
- Lüchmann, L. H. H. (2014). 25 anos de orçamento participativo: Algumas reflexões analíticas. *Política & Sociedade*, 13(28), 167–197. <https://doi.org/10.5007/2175-7984.2014v13n28p167>
- Marques, L. R. (2008). Democracia radical e democracia participativa: Contribuições teóricas à análise da democracia na educação. *Educação & Sociedade*, 29(102), 55–78. <https://doi.org/10.1590/S0101-73302008000100004>
- Pinto, É. G. (2010). Financiamento de direitos fundamentais: Políticas públicas vinculadas, estabilização monetária e conflito distributivo no orçamento da União do pós-Plano Real. *O Lutador*.
- Pires, V. (2001). *Orçamento participativo: O que é, para que serve, como se faz*. Manole.
- Reck, J. R. (2023). O direito das políticas públicas: Regime jurídico, agendamento, formulação, implementação, avaliação, judicialização e critérios de justiça. *Fórum*.
- Schier, A. da C. R. (2002). A participação popular na administração pública: O direito de reclamação. *Renovar*.
- Stein, L. K. (2009). A participação social na administração pública local: A construção da democracia deliberativa no Município de Porto Alegre. *Revista Direitos Fundamentais & Democracia*, 5(5). <https://revistaeletronicardfd.unibrasil.com.br/index.php/rdfd/article/view/36>
- Suxberger, A. H. G., & Lemos, R. (2020). O orçamento público como instrumento de concretização da dignidade da pessoa humana. *Revista Jurídica da Presidência*, 22(126), 88–112. <http://dx.doi.org/10.20499/2236-3645.RJP2020v22e126-1878>