



Organizações & Sociedade Journal

2026, 33(116), 001-021

© Author(s) 2026

Section: Article

DOI 10.1590/1984-92302025v33n0017EN

e-location: ev33n0017EN

eISSN 1984-9230|ISSN 1413-585X

www.revistaoes.ufba.br

NPGA, School of Management

Federal University of Bahia

Associate Editor:

Valeria Giannella

Received: 08/06/2024

Accepted: 12/08/2025

Participatory Budgeting: a Meta-synthesis of Qualitative Case Studies

Gisleine do Carmo^a,
Mozar Jose de Brito^a,
Luiz Flávio Felizardo^a,
Vânia Aparecida Rezende^b

^a Universidade Federal de Lavras – UFLA, Lavras, Brasil

^b Universidade Federal de São João del-Rei – UFSJ, São João
del-Rei, Brasil

Abstract

This article presents a meta-synthesis of qualitative case studies on Participatory Budgeting (PB), a democratic tool that enables citizens to engage in local budgetary decision-making. Based on a systematic review of 15 articles, this study examines how PB has been conceptualized and implemented across different countries, identifying the theoretical frameworks employed. The analysis highlights the diversity of contexts where PB is practiced, ranging from post-Soviet countries to Western democracies. While emphasizing citizen participation as a core element, the studies reveal different theoretical approaches, including governance, local government, development, participatory democracy, and institutionalization. This study critically examines PB's success factors and limitations, revealing that its effectiveness is contingent upon context, democratic traditions, and institutional structures. The review identifies concerns regarding elite capture, limited participation, and the challenge of achieving sustainable institutionalization. By synthesizing the existing literature, this article offers a comprehensive definition of PB, emphasizing

its ongoing nature, collective decision-making, social oversight, and alignment with good governance principles. The study emphasizes the importance of deliberative democracy as a viable model for PB, recognizing its potential for inclusivity and reasoned consensus. This meta-synthesis provides a valuable resource for scholars and policymakers, offering a nuanced understanding of PB's global implementation. It identifies key gaps in the literature, suggesting future research directions to strengthen PB's theoretical foundation and guide its successful implementation in various contexts.

Keywords: participatory budgeting; citizen participation; governance; deliberative democracy.

Introduction

The Participatory Budgeting model originated in Porto Alegre in 1989, developed during the administration of the Workers' Party as part of a broader agenda of democratic deepening and social inclusion. It was designed as a mechanism to empower marginalized populations to participate directly in defining public spending priorities. Over time, it became a global reference, inspiring adaptations in various sociopolitical contexts (Marquetti, Silva, & Campbell, 2012). The initial implementation of PB is viewed as the most representative and democratic (Sintomer, Herzberg, & Röcke, 2008; Fung, 2011; Ganuza & Baiocchi, 2012; Cabannes, 2015). Subsequently, analogous initiatives began to spread across cities globally (Ganuza & Baiocchi, 2012; Oliveira, 2017). There was a notable surge after 2010, with about 1,470 PB programs implemented worldwide – 200 of these in Europe (Sintomer et al. 2013). In recent years, PB has been increasingly examined in the social sciences, transcending the realm of local administrative policies to encompass broader applications in universities, prisons, and specific budgetary sectors of national governments (Dias, 2018; Allegretti, Bassoli, & Colavolpe, 2021).

In the Brazilian context, the expansion of PB was significant between 1987 and 2016, with numerous municipalities adopting the model, followed by a decline in more recent years, as noted by Bezerra and Junqueira (2022). Internationally, however, diffusion continued to grow, especially from 2000 onward, as PB was implemented in diverse regions with varying levels of democratic consolidation.

PB integrates the normative values of participation and deliberation of “ordinary citizens” into policy-making processes, associated with the distribution of public resources (Gilman & Wampler, 2019). Essentially, it embodies a process centered on the engagement of non-elected citizens in shaping the principles for the planning and distribution of public finances (Sintomer, Herzberg, Röcke, & Allegretti, 2012).

PB manifests in diverse forms, primarily through the establishment of community assemblies, where citizens assist in decision-making regarding the city's budget formulation and other strategic priorities (Friant, 2019; Goel, Krishnaswamy, Sakshuwong, & Aitamurto, 2019). The extent and methods of citizen participation vary, ranging from basic consultations to comprehensive delegation of authority (Williams, Denny, & Bristow, 2017).

This proposal emerges from a gradual democratic evolution that modifies conventional deliberation methods, as these are often deemed insufficiently legitimate due to authorities' technocratic actions that foster social exclusion (Holdo, 2020). Nevertheless, the implementation of PB also addresses complex needs, such as empowerment and societal integration (Harkins, Moore,

& Escobar, 2016). This is attributable to PB's origins in Brazil and its potential for adaptation in other nations, where the emphasis may shift away from the original intent of social transformation (Ganuza & Baiocchi, 2012).

Research on PB typically concentrates on facets of involvement, including models, dynamics, and impacts of civic engagement (Sintomer, Herzberg, & Röcke, 2008; Dahan & Strawczynski, 2020; Manes-Rossi et al., 2021). Few studies comprehensively examine procedural aspects (Sintomer, Röcke, & Herzberg, 2016; Rios, Benito, & Bastida, 2017). Moreover, institutional frameworks vary internationally, with notable disparities between Brazil (municipal level) and the United States (district level), for instance (Gilman & Wampler, 2019). Additionally, variations in interpretation have led to deviations from its foundational meaning, reducing PB to mere citizen engagement or redefining it in diverse ways, such as a university budget committee (Zhang & Liao, 2011; Rossmann & Shanahan, 2012).

In Buele and Vidueira's (2018) review of PB literature from the Redalyc, Web of Science, and Scopus databases (2010-2016), its extensive global application was noted, enhancing citizen input in governance processes. Their analysis revealed that 37% of publications discussed PB at the local level (themes: democracy, governance, competitiveness, institutionalization, civic participation, and municipal case studies), 25% at the regional and national level (themes: citizen preferences, political identity, and PB frameworks), and 38% at the international level, exploring broader theoretical aspects of PB, including legislative systems and citizen integration, representative selection methods, transnational approaches, and motivational strategies (Buele & Videira, 2018).

In their recent review, Bartocci, Grossi, Mauro and Ebdon (2022) examined 139 English-language articles from the Scopus, Business Source Complete, and ISI Web of Knowledge databases, focusing on PB in the public sector from 1989 to 2019. The findings indicate growth in PB research over time and a maturation of the subject. Initially centered on the mechanisms and consequences of civic engagement in budgeting, research has shifted to explore the environmental factors influencing PB's development and its formulation process, recently evolving toward a more nuanced impact evaluation.

Reviews specifically addressing PB are relatively scarce. Some efforts have been made to assess its application in the private sector, while public sector debates remain fragmented and lack comprehensive analysis (Bartocci, Grossi, Mauro, & Ebdon, 2022). Additionally, in many Western nations, empirical data on its efficacy and benefits are limited, with most literature focusing on single-case, comparative studies, or doctoral dissertations (Schneider & Busse, 2018).

Given the limited number of review studies on PB, the diversity of approaches, and the need for systematization of existing literature, this article poses the research question: How has participatory budgeting been conceptualized and implemented across various countries, and what theoretical frameworks are employed? This study aims to perform a meta-synthesis of qualitative research on PB. Meta-synthesis is innovative in this field and suitable, as it consolidates knowledge from primary empirical evidence in diverse contexts, promoting theory replicability (Hoon, 2013). As PB research advances, numerous empirical studies emerge, making meta-synthesis valuable for integrating this knowledge into a cohesive perspective (Eisenhardt & Graebner, 2007).

Therefore, this article's goal is to reassemble fragmented literature and lay a foundation for PB studies, based on a general redefinition of the concept and the theoretical frameworks applied. Thus, a comprehensive understanding of PB can be formulated, drawing from empirical evidence to enhance theoretical insights and support future implementations. This is vital, since knowledge

about PB is often isolated, lacking a collective and coherent interpretation that can inform new theoretical developments (Hoon, 2013).

Besides serving as a theoretical resource for scholars, this article can guide policymakers by thoroughly recognizing global PB initiatives, their similarities, differences, dynamics, and outcomes. It aims to clarify the diverse interpretations of PB and its potential future applications, reinforcing its role as a democratic instrument. Moreover, the analyzed cases will spotlight the success and failure factors of adopted practices and identify commonly executed phases.

Method

To achieve the aim of this study, a meta-synthesis of qualitative case studies was employed. This method integrates empirical findings from existing case studies through extraction, analysis, and synthesis, aiming for theoretical enhancement (Hoon, 2013). A comprehensive synthesis is performed, adopting a holistic view to consolidate knowledge about a phenomenon, thereby steering it toward practical applications or novel theoretical advancements (Sandelowski & Barroso, 2012).

Hoon (2013) outlines a detailed protocol for executing this methodology and emphasizes the necessity of completing all phases to uphold the rigor of primary studies. He delineates eight steps, specifically adapted for this article's purposes.

Step 1 involves defining the research question. The formulation of this phase is detailed in the Introduction. By reviewing the existing literature on PB, its evolution, and present status, it was possible to identify gaps in the field. Given the scarcity of studies using this methodological approach and the fragmentation of PB research, forthcoming insights may contribute to a more nuanced theoretical framework on PB across diverse contexts.

Step 2 entails identifying pertinent research. Key literature on the subject was sourced from the Web of Science and Scopus databases. These platforms were selected due to their extensive coverage of significant scientific outputs across various fields and their functionalities that facilitate review compilation.

Given this study's focus on exploring perspectives on PB (in regions where the concept is well-established) through qualitative case studies, the following search strings were established: i) *Web of Science*: (TI= "*participatory budgeting*") and TS= "*case stud**"; ii) *Scopus*: TITLE("*participatory budgeting*") and TITLE-ABS-KEY ("*case stud**").

From the initial search using the specified strings, the Web of Science database yielded 32 results and Scopus returned 49. Subsequently, a document type filter was applied. Only articles were selected, as standardizing the format was essential to consolidate the studies. Through this filtering, 5 studies from Web of Science and 12 from Scopus were discarded. Next, an open access filter was employed to ensure full, freely accessible works for analysis. This step excluded 13 works from Web of Science and 17 from Scopus. The remaining 34 articles from both databases were then uploaded to a Myendnoteweb account for deduplication. Consequently, 13 duplicate articles were removed, resulting in a final collection of 21 distinct works.

In Step 3, specific inclusion and exclusion criteria were established. The criteria for article selection are detailed in Table 1. The focus was on articles that examined PB through single or

multiple case studies, using a qualitative methodology. Studies employing a supplementary quantitative approach were not excluded based on this criterion. However, works that predominantly used quantitative methods, with minimal qualitative analysis of PB's design, implementation, application, and assessment, were omitted.

Table 1
Inclusion and exclusion criteria

Criteria	Justifications	Reasoning
Qualitative case study	Studies relying exclusively on quantitative methodologies were omitted. Emphasis was placed on research that gathered data primarily aimed at elucidating and examining the inception and progression of PB, thus excluding studies that were only illustrative in nature.	Strictly quantitative approach – Buele, Vidueira, Yagüe & Cuesta (2020); Soukop, Šaradín & Zapletalová (2021); Díaz-García & Asiain (2022).
Focus on PB	We chose to select articles that focused on PB as a deliberative instrument used by Public Administration.	Appropriation of the term and lack of centrality in the PB – Rossmann e Shanahan (2011); Ryan e Smith (2013).
Study Quality	Aspects relating to quality were observed, such as: rigor of writing, clear association between theory and empirical evidence, understandable contextualization of the case(s), theoretical and methodological clarity, data reliability.	Theoretical and methodological approach not clear – Wu e Wang (2012).

Source: Adapted from Hoon (2013).

Regarding the second criterion, as outlined in Table 1, the study needed to focus centrally on PB. While various interpretations exist globally, the underlying assumption was that PB serves as a tool for public administrations to engage citizens in decisions about public resource allocation. Consequently, studies that applied the concept to private contexts, for example, were excluded.

Finally, considering the quality criteria of the articles, particularly in terms of methodological soundness and theoretical consistency with empirical evidence, works lacking clear adherence to these standards were excluded. The studies included in this analysis precisely align with this article's objective, which is to comprehend how PB is conceptualized and implemented across different nations. These studies enabled the identification of diverse theoretical frameworks and models based on the empirical cases presented and their various nuances.

In Step 4, the process of data extraction and coding is undertaken. This phase involved meticulous examination of the 15 selected articles, aiming to extract, record, and categorize data and insights from cases that contributed to the article's objective. As highlighted by Hoon (2013), the reported cases reflected the researchers' interpretations and perceptions of the empirical evidence, with their insights being the focal point of the meta-synthesis.

Initially, 4 primary categories were established to facilitate a thorough analysis of PB: a) Analyzed context; b) Concept and characteristics of PB; c) Theoretical framework employed; d) Key findings and contributions. The review included not only the literature referenced in the articles but also focused on their results and discussion sections, to align the presented theories with the practical cases.

Steps 5 and 6 involve case-specific analysis and integrative synthesis. We started with an individual examination of each case, guided by the predefined categories. This approach allowed for a detailed exploration of each case's contributions to the PB theme. Here, we employed Braun and

Clarke's (2006) thematic analysis, enabling the organization, detailed description, and interpretation of the information.

Subsequent to the individual case analysis, an integrative synthesis was conducted, following Hoon's (2013) guidelines. This approach entailed a cross-analysis, comparing various cases to discern relationships, similarities, and differences among PB experiences globally. Through this integration, a comprehensive understanding of PB was developed, encapsulating its essence as a tool for citizen engagement in public administration.

The concluding Steps, 7 and 8, address theoretical contributions and discussion. These final phases involved distilling the theoretical insights gleaned from the meta-synthesis, based on the collective analysis of the 15 selected articles. Such insights facilitated advancement in PB knowledge, integrating fragmented literature and exploring the global benefits and limitations of this initiative.

The studies analyzed stem from different disciplinary fields, including public administration, political science, urban planning, accounting, and development studies. Identifying the disciplinary origins of each study helps situate the theoretical perspectives adopted and clarify the conceptual tools used in interpreting PB.

Results and Discussion

This section presents the exploration of the 4 categories proposed for the analysis of the 15 selected articles, detailing their individual key findings and contributions, as shown in Table 2. Following this, an integrative synthesis is conducted, which contributes to situate the PB instrument and its potential for strengthening democracy.

Analyzed context

The analyzed cases encompassed diverse contexts across several countries, with some studies engaging in comparative analysis of multiple scenarios. The countries with documented PB experiences in these case studies were as follows (numbers in parentheses indicate multiple studies): China, Croatia, Poland (3), Slovakia, Finland (2), Estonia, Latvia, Ecuador, Ukraine, Brazil (3), Italy (2), United States (3), Indonesia, Germany (2), Portugal, England, Spain (2), France, Argentina, and Iceland. This included 14 European countries, 2 in Asia, 3 in South America, and 1 in North America.

The Chinese case occurred in Zeguo Township, Zhejiang Province, in 2005, involving randomly selected citizens deliberating on the city's annual budget allocation (He, 2019). In Ecuador, Benavides and Iñiguez (2020) evaluated the effectiveness of PB in the Decentralized Autonomous Municipal Government of Canton La Concordia, in Santo Domingo de los Tsáchilas Province, as a mechanism for citizen involvement.

The Indonesian PB case centered on two Indigenous communities in East Java, illustrating the interplay between the imposed "technical-rational" budget framework and local traditions and wisdom (Jayasinghe, Adhikari, Carmel, & Sopanah, 2020). Ukraine's PB experience, within a post-

Soviet context, was studied in a city pseudonymously named Western Ukrainian Municipality (Kuruppu, Maksymchuk, & Adhikari, 2022).

In Croatia, Poland, and Slovakia, the study identified types of PB, an instrument not commonly seen in public administration in Eastern European and post-communist nations (Džinić, Svidronová, & Markowska-Bzducha, 2016). Additionally, two articles investigated PB in Poland. Madej (2019) examined its use in 18 provincial capitals, while Kolat, Furmankiewicz, and Kalisiak-Medelska (2022) focused on PB in Częstochowa, noting community interest in municipal resource management.

Research exploring PB in Finland, Estonia, and Latvia tracked its evolution, approaches, digital tools employed, stakeholders, and their roles (Treija, Bratuškins, & Korolova, 2022). Pulkkinen, Sinervo and Kurkela (2023) also studied a Finnish case in Lahti (2019-2022), encompassing citizen, councilor, as well as municipal employee surveys, and municipal documentation.

Manes-Rossi et al. (2021) concentrated on PB in three countries and their cities: Italy (Bologna), Germany (Stuttgart), and Spain (Zaragoza), highlighting varied histories of citizen participation. Gatto and Sadik-Zada (2022) also studied PB in Italy's Casamarciano, analyzing participation data, population characteristics, and management, and comparing it to Brazil's iconic Porto Alegre experience. Another study specifically focused on Porto Alegre's PB from 1989 to 2004 and its political ties to the Workers' Party (Marquetti, Silva, & Campbell, 2012).

In the United States, one case highlighted PB's institutional designs, markedly distinct from Brazil's approach (Gilman and Wampler, 2019). Another example in New York demonstrated the instrument's application in a global power with neoliberal economic policies (Gunes, 2020).

Finally, Iasulaitis et al. (2019) analyzed a broad range of countries and their experiences with Digital PB – Amadora, Braga (Portugal), Fortaleza, Porto Alegre, Ipatinga, Belo Horizonte (Brazil), New York (United States), Bristol (England), Madrid (Spain), Paris (France), Rosario (Argentina), Reykjavík (Iceland), and Hamburg (Germany). This comparative study identified interactivity models and functionalities of Digital PB.

Table 2
Selected articles

#	Title/Author (Year)	Objectives	PB concepts/theoretical perspectives	Main Results	Contributions
1	Participatory Economic Democracy in Action: Participatory Budgeting in Porto Alegre, 1989–2004/ Marquetti, Silva e Campbell (2012)	Contribute to a more concrete and empirical economic consideration of the PB process as an experiment in economic democracy.	Institutional innovation; an important democratic experience in which ordinary people can share and debate ideas and, based on this, make economic decisions/ Participatory democracy	Strong engagement from traditionally marginalized groups across three dimensions: income, educational background, and gender. Significant participant commitment. The empowerment of poor and systematically organized citizens resulted in noteworthy distributional impacts.	The PB experience in Porto Alegre constitutes an economic democracy experience of global importance.
2	Participatory Budgeting: A Comparative Study of Croatia, Poland and Slovakia/ Džinić, Svidroňová e Markowska-Bzducha (2016)	Provide a comparative analysis of the use and role of PB in Croatia, Poland, and Slovakia and identify the PB models used.	Mechanism by which the population contributes to decision-making regarding the allocation of all or part of public resources at the local level (UN-HABITAT, 2004)/ Governance	Polish municipalities use PB more extensively, while Slovak municipalities invite citizens to participate at all stages. Municipalities in Croatia are similar to those in Slovak.	PB constitutes an innovative tool for managing the provision of public services and follows the trend of public administration reforms.
3	Deliberative participatory budgeting: A case study of Zeguo Town in China/ He (2019)	Analyze PB and deliberative voting in Zeguo Township, China, as a combined form of deliberative and participatory practice.	A form of proactive civic involvement that empowers citizens to engage in budgetary decision-making processes/Deliberative Voting (DV).	Deliberative PB fostered enhanced accountability in the use of government funds. The integration of PB with DV augmented trust levels and the sense of empowerment among participants. Constraints included a shortfall in political commitment and the employment of complex numerical data.	Deliberative voting can help overcome some PB problems, promoting accountability, transparency and increasing trust.
4	Participatory Budgeting in the Major Cities in Poland – Case Study of 2018 Editions/ Madej (2019)	Assess the dedication of municipalities to the execution of PB; evaluate the outcomes in terms of participation levels and ultimate effect.	Covers citizen involvement in local or sub-local governance, through their inclusion in financial decision-making processes/ Governance, citizen participation, local government	Polish metropolitan PB is popular and widely applied. Practices are dispersed. It empowers citizens by enabling their participation. However, the initiative still reaches a small number of citizens.	As it is a popular tool in Poland, PB does not need to be promoted, but rather incorporated into a more advanced and sophisticated system of methods for community transformation.
5	Interactividad y ciclo de políticas públicas en el Presupuesto Participativo Digital (OPD): un análisis internacional/ Iasulaitis,	Analyze DPB platforms across a variety of municipalities in South America, North America, and Europe, aiming to	An innovative public budget management format that involves popular participation and the internet, aiming to expand participation and reduce costs (Coleman & Sampaio, 2016)/ Citizen	In every DPB case, the government oversaw the participation process. During the integration of these tools into the political cycle, governmental readiness was lacking. The implementation phase witnessed	Recent technologies constitute a source of potential for political change. The participation models that support the logic of use

	Nebot, Silva e Sampaio (2019)	identify their interactivity models.	participation, public budget management, public policy cycle	significant tension. The evaluation phase was largely neglected.	matter more than the tools themselves.
6	The Difference in Design: Participatory Budgeting in Brazil and the United States/ Gilman e Wampler (2019)	Analyze the variation in institutional designs used in the United States (New York and Chicago) and Brazil (Porto Alegre and Belo Horizonte)	An “instrument” that links the normative values of non-elite participation and deliberation to specific policy formulation processes/ Institutional design, participatory democracy	PB in Brazil is characterized by “representation,” while in the USA by “deliberation”. In Brazil, it is part of a political project to transform the lives of citizens, whereas in the USA it is focused on expanding citizen participation in politics.	PBs in the US have different impacts compared to Brazil, due to differences in institutional design, local context, and available resources.
7	Success Factors which Affecting Participatory Budgeting: A Case Study on New York (NY)/ Günes (2020)	Uncover the fundamental criteria of PB and investigate the factors influencing its success.	A democratic and participatory budgeting process in which local communities directly decide how to spend a predetermined portion of the budget/ Participatory democracy and citizen participation	A strong technological infrastructure is relevant. Projects are successful when they are smaller in scale. Participation and effectiveness have declined. As projects spread, people's desire for ownership increases.	New York's PB process was designed very successfully to inform citizens of all the details, with the support of technology.
8	Multiple rationalities of participatory budgeting in Indigenous communities: evidence from Indonesia/ Jayasinghe, Adhikari, Carmel e Sopanah (2020)	Analyze the responses of two Indigenous communities in Indonesia to an imposed rational technical model of PB.	A mechanism for emancipation and social accountability. One of the most effective accounting reforms for emerging economies, to address issues such as corruption, cronyism, and lack of transparency (Aleksandrov & Tymosenko, 2018)/ Technical and substantive rationality	Community members, guided by local values and wisdom, have reshaped technical and rational PB processes to achieve local objectives. The coexistence of formal and substantive rationalities caused communities to conduct pragmatic actions.	Multiple rationalities permeate the process of public sector accounting reforms in emerging economies, such as PB, and the interaction between them causes unintended consequences.
9	El proceso de presupuesto participativo ¿adhesión o decepción ciudadana? El caso de la Concordia (Ecuador)/ Benavides e Iñiguez (2020)	Examine the implementation of PB in the province of Santo Domingo de los Tsáchilas in Ecuador, specifically for the year 2018, as a mechanism for facilitating citizen participation.	A citizen participation tool; an open mechanism in which the allocation of at least part of public resources is defined; gateway for citizenship to intervene in public administration decisions and thus direct them toward social interests/ Citizen participation	The process lacked genuine deliberation on issues, as well as adequate time, and effort to foster organizational involvement. Citizens' engagement in developing the PB was moderate. The actual incorporation of citizen proposals into the PB was minimal. Furthermore, participants received little motivation from the administration.	The low participation of citizens in the cantonal assemblies of La Concordia was attributed to factors such as lack of motivation, unfamiliarity with PB, and insufficient dissemination of relevant regulations and ordinances.
10	Governance matters. Fieldwork on participatory budgeting, voting, and development from Campania, Italy/ Gatto e Sadik-Zada (2021)	Investigate data regarding voter turnout and the local population in a municipality in Southern Italy – Campania, along with aspects of its administration and development.	A public management tool, effective in facilitating good governance, sustainability, and development, and contributing to increase to increasing transparency/ Governance and sustainable development.	The number of citizens involved was significant. PB can help influence long-term planning in governance and development approaches, especially in low-income regions.	PB is a tool to address problems of corruption and institutional transparency, aiming for good governance practices, citizen participation and lasting development.

11	University-Community Engagement: Formation of New Collaboration Patterns in Participatory Budgeting Process/ Treija, Bratuškins e Koroļova (2022)	Investigate the role of the university in the PB process in cities in the eastern Baltic Sea region and in Riga.	A “instrument” that empowers people to collectively decide on how to spend part of a public budget (Geipele, Kundzina, Pudzis, & Lazdins, 2020)/ Governance, urban development	Neighborhood activists are not always adequately resourced. There is a general trend of increasing interest in PB. Students and universities can facilitate the PB process, by serving as a link between the municipality and the local population.	The successful implementation of PB awakens citizens' social interest in involvement in urban development activities.
12	Exploring elitisation of participatory budgeting in a post-Soviet democracy: evidence from a Ukrainian municipality/ Kuruppu, Maksymchuk e Adhikari (2022)	Explore the prevalence of elites in the PB process in a Ukrainian municipality.	PB aims to give a voice to marginalized groups and promote social justice, among other objectives (Jayasinghe et al., 2020)/ Governance, elite control and capture and emerging economy	The NGO paid little attention to raising awareness and educating residents. There was a prevalence of elites in the PB process. Project voting was influenced by monetary benefits and unethical practices.	Elites can capture and control PB in emerging economies, preventing the realization of its benefits in terms of equality, justice, and emancipation.
13	What Are the Needs of City Dwellers in Terms of the Development of Public Spaces? A Case Study of Participatory Budgeting in Czeszochowa, Poland/ Kołat, Furmankiewicz e Kalisiak-Medelska (2022)	Assess the structure of inhabitants' needs expressed in PB procedures in Poland, and their relationship with the social and demographic characteristics of the city's neighborhoods.	A method of managing public resources and planning investments, focusing on people, which reflects the needs of the municipal residents /Urban/district development	In densely populated districts, the presentation of projects was lower than in less populated districts. These homes were developed in new peripheral neighborhoods, and through PB, they seek to complement the underdeveloped infrastructure.	PB is a valuable way of collecting information about local needs in organizing public spaces.
14	Premises for sustainability – participatory budgeting as a way to construct collaborative innovation capacity in local government/ Pulkkinen, Sinervo e Kurkela (2023)	Analyze the premises of the institutionalization of PB in local governance in Lahti, examining the factors that enable or hinder PB as a process of collaborative innovation.	A global citizen participation tool, part of building institutional and collaborative innovation capacity to execute and produce valuable results for citizens/ Collaborative innovation, institutionalization, local government	Citizen enthusiasm, managerial and political support, commitment, and motivation are the bases for sustainable PB and its institutionalization. Concerns about sufficient resources and ensuring open and transparent processes for citizens can complicate this institutionalization.	PB represents a process of collaborative innovation, where facilitators and catalysts promote the establishment and transformation of sustainable collaborative practices within local government.
15	Features and drivers of citizen participation: Insights from participatory budgeting in three European cities/ Manes-Rossi, Brusca, Orelli, Lorson e Haustein (2023)	Identify and examine the characteristics and drivers of PB that encourage citizen participation and the co-production of public services in Western Europe.	An approach to resource allocation that allows ordinary citizens to be directly involved in how local government money is spent/ Citizen participation, local government	Characteristics of PB schemes that encourage citizen participation: political will; organizational arrangements; deliberative procedures. Drivers: long tradition of democratic participation; specialized bodies; inclusion.	There are key characteristics and driving factors of PB that encourage citizen participation in the co-planning and co-design of public services.

Source: elaborated by the authors.

PB concepts and characteristics

PB, while varying in dynamics depending on its context, exhibits some common elements, primarily emphasizing participation. Table 2 outlines the PB concepts explored in the analyzed studies. When a study did not contain a clear definition of PB, reflecting the author's own positioning, the concepts adopted from other authors are described.

The concepts share features such as decision-making, collective decisions, resource allocation, local level, democracy, and citizen involvement. To a lesser extent, they include social justice, institutional innovation, emancipation, social accountability, governance, and transparency. This indicates that despite their differences, PB functions as a tool at the local level, aiming to foster citizen engagement in decisions regarding the use of public funds, thereby yielding numerous benefits for public administration and community welfare.

Although PB is often described as a tool, its application can transcend mere instrumentality, embodying a democratic process with deliberative potential. The term "tool" should thus be interpreted within a broader normative framework, avoiding reduction to a purely technocratic device.

Significant insights from the studies contribute to the conceptual framework of PB. He (2019) notes PB's benefits include empowering citizens and combating structural societal inequalities. Similarly, Gatto and Sadik-Zada (2021) demonstrate PB's role in specifically empowering women, the poor, and vulnerable groups. Gilman and Wampler (2019) emphasize the involvement of non-elites in policy-making processes. PB's deliberative aspect allows non-elite citizens to engage in discussions and negotiations. Madej (2019) addresses the advantages of implementing principles of good governance, with PB aligning with the tenets of participation, equity, inclusion, enhanced accountability, and transparency.

Marquetti, Silva and Campbell (2012) illustrate PB's dual aspects. As a fiscal innovation, it enables more effective, transparent, and accountable public resource management. From a democratic standpoint, PB improves the lives of impoverished and marginalized communities through equitable and inclusive priority-setting.

However, caution is necessary in instances where PB is not applied for the common good. Some local governments use PB merely as a consultative process or to project an image of innovation (Jayasinghe, Adhikari, Carmel, & Sopanah, 2020). Günes (2020) adds an essential perspective on PB's sustainability. PB should be a recurring, annual cycle rather than a one-off activity, enabling continuous monitoring and evaluation of outcomes.

Günes (2020) remarks that a definitive scientific definition of PB outlining its minimal criteria is absent. According to Džinić, Svidroňová and Markowska-Bzducha (2016), European PB models all allow citizen involvement in approving local budgets, either directly or via representatives such as NGOs and community groups. For Günes (2020), PB involves public co-determination of certain resource allocations within elected administrative units. Citizens gain the opportunity to allocate funds, set social policy priorities, and oversee public expenditures. This last aspect, while not explicitly stated in the outlined concepts, indirectly encompasses governance and transparency, which are key to PB.

Theoretical perspective adopted

When analyzing the theoretical frameworks, it is important to distinguish between theoretical perspectives (e.g., deliberative democracy, institutionalism, governance) and objects or levels of analysis (e.g., local government). Some of the reviewed studies refer to categories such as “local government” or “development” not as explicit theories, but as empirical settings or goals. This distinction is important to avoid conceptual conflation.

PB was examined in studies from different theoretical perspectives, as shown in Table 2. The most used approaches were: governance, local government, development, citizen participation, participatory democracy, institutionalization. Governance was a common approach, with PB being a tool with the potential to improve the quality of governance – good governance (Kuruppu, Maksymchuk, and Adhikari, 2022; Madej, 2019; Džinić, Svidroňová, & Markowska-Bzducha, 2016). PB was also seen as mechanism for combating flaws that affect local governance, such as corruption (Gatto & Sadik-Zada, 2021).

Local government does not have its concept specified throughout the texts, but it corresponds with institutions that are closer to citizens and that, therefore, understand their problems and desires more directly. Local governments appoint a variety of governance institutions, with different shapes and sizes, which perform divergent functions (Steytler, 2009). They have the responsibility of managing and regulating a community, located in a defined geographic space.

Citizen participation is clearly the essential condition for PB to take place and produce effects. It is defined as a set of mechanisms through which citizens can influence decision-making regarding public issues (Benavides and Iñiguez, 2020). This participation can occur in diverse ways, such as through the use of ICTs, which diversifies and modernizes participatory channels, as in the study by Iasulaitis, Nebot, Silva and Sampaio (2019).

PB also serves as a basis for stimulating and enhancing citizen participation and enhanced, as stated by Madej (2019) in his study. Manes-Rossi et al. (2023) stated that the application of PB is partly triggered by a political will to increase citizen participation, whether broad or restricted (Günes, 2020). To achieve this, citizens need to be willing to invest their time and skills in preparing proposals that will impact political decisions (Manes-Rossi et al., 2023).

The institutional theoretical approach was addressed in two studies. The study by Pulkkinen, Sinervo and Kurkela (2023) brings the institutionalization of PB as an important gap to be examined, which is possible when, in a generic way, the instrument goes beyond its initial stages and becomes part of the organization. The authors pointed out collaborative innovation to guarantee this institutionalization, which allows the sustainability of PB and the production of participation and transparency effects. From this perspective, Gilman and Wampler (2019) mentioned the role that the PB's institutional rules play in defining the degree of empowerment and emancipation of participants and the potential for expanding the instrument on a larger scale. The authors also mention the difference in the institutional designs of PB in the United States and Brazil, with the latter occurring at the municipal level and the former at the district level.

PB was also interpreted from a local development perspective. This is because one of the objectives of this participatory instrument is the development of regions, as stated by Treija, Bratuškins and Korolova (2022). The article by Kołat, Furmankiewicz and Kalisiak-Medelska (2022) addresses development with an infrastructure-oriented bias, with PB serving as a way of identifying local needs for infrastructure development that benefits communities. The article by Gatto and Sadik-Zada (2021) listed PB as a possibility to improve sustainable development.

The final perspective most explored in studies was that of participatory democracy. Günes (2020) presents Porto Alegre's experience as a case of participatory democracy, as a mechanism that brought citizens closer to the government's priority definitions. In the study by Gilman and Wampler (2019) there are references to participatory, deliberative, and representative democracy. The authors explore the case of Porto Alegre and characterize it as an example of participatory and representative democracy. The authors point out that Brazilian programs opt for representation within PB, since elected or self-appointed community leaders are selected for certain decisions. In the USA, PB programs prioritize deliberation.

Marquetti, Silva and Campbell (2012) also mention participatory democracy, as the form of PB. It prioritizes the participation of weaker sectors of society and their equality, in comparison with the elites, in decision-making. For the authors, the deliberative form focuses only on decision making. He (2019), on the other hand, presents a case that combines deliberative and participatory democracy.

Main results and contributions

This subsection synthesizes the primary findings and contributions of the analyzed studies, as previously detailed in Table 2. While the preceding subsections focused on the characteristics and specific contributions of the case studies, this section describes more general and recurrent aspects that illustrate the impact of implementing PB in various contexts.

The studies primarily evaluated the effects of PB's development and implementation on local government administration and, consequently, on the lives of citizens. They emphasized the participation levels of ordinary citizens and other stakeholders, as well as the role of governments in shaping the dynamics of PB.

The results highlighted in these articles include an overview of the benefits and potential limitations arising from the use of PB, in relation to the social and governmental contexts of their settings. Some studies delved into successful PB implementations, discussing their history, the application of the instrument, and the local-level improvements achieved. Others provided more focused findings on the potential for analyzing PB in conjunction with other mechanisms, such as deliberative voting, participation levels, university involvement, institutionalization, the public policy cycle, demographic attributes, and local development, integrating local knowledge and practices.

Cross-analysis and synthesis of case studies

The case studies analyzed present PB experiences from around the world. In many interpretations there is a reference to the Porto Alegre PB as a starting point for the design and characterization of the instrument in its application in other locations. For this occur, considering the context was highlighted as the basic premise, it is essential to define which PB model is most appropriate and even whether the instrument can be applied to generate positive results.

However, it was possible to identify some limitations of this tool, especially when the application context did not have consolidated democratic bases. Therefore, Manes-Rossi et al. (2023) point to the tradition of democratic participation as a driver for PB to fulfill its role of stimulating citizen participation. When absent, PB functions more like a false proposal for participation that ends up strengthening and reproducing hegemonic structures. This is the case of the study by Benavides and Iñiguez (2020), whose PB experience in Ecuador was unsuccessful due to reduced citizen participation. The same occurred in the case presented by Kuruppu, Maksymchuk and Adhikari (2022) in Ukraine, where the elite controlled the process.

Regarding the theoretical approaches highlighted previously, citizen participation is commonly used in PB as a primary requirement for it to occur. This confirms what the literature already points out as central (Sintomer, Herzberg, & Röcke, 2008; Dahan & Strawczynski, 2020; Manes-Rossi et al., 2021). Regarding good governance, Speer (2012) defines it as the promotion of an inclusive government, that interacts with the population. It is measured based on the government's willingness to meet citizens' demands (Linde & Peters, 2020). In this way, it constitutes an alternative for restoring public trust in local government and which presupposes, in addition to responsiveness, the existence of transparency and responsibility (Beshi & Kaur, 2020). That is why the PB is based on the logic of governance, since by proposing the approach of ordinary citizens to the local public administration, the latter finds itself even more compelled to provide coherent responses to the demands made.

Democracy is directly associated which PB is expected to take place. In the studies there were references to distinct types of democracy – representative, deliberative and participatory. These will be discussed in greater depth in the following subsection of theoretical reflections. Participatory democracy was the most discussed, with the aim of encouraging greater participation in PB in all its phases and based on the active contribution of citizens to proposals and priorities.

Institutionalization is something that still needs to be further explored, as it constitutes a form of approach that manages to capture the conditions that allow PB not to become a simple political instrument of image, carried out sporadically. Institutionalization is what enables for PB to actually be incorporated into public administration and be applied routinely. Only in this way will it be possible to achieve better levels of participation and completion of projects that meet local needs, as highlighted in Pulkkinen, Sinervo and Kurkela (2023) and Gilman and Wampler (2019). Institutionalization can also prevent the appropriation of PB by interested parties, such as the government itself, a risk highlighted in the article by Günes (2020).

Theoretical reflections on PB: advances on a fragmented literature

In light of the analysis of the 15 articles, it is evident that scholarship on PB remains somewhat fragmented, lacking a unified theoretical framework to effectively interpret the variety of global experiences. The aim of this subsection is to offer preliminary insights and, principally, to propose a comprehensive definition that encapsulates the essential criteria for characterizing PB.

The proposed definition of PB characterizes it as an ongoing mechanism for citizen participation at the local level. It entails collective decision-making regarding the distribution of budgetary funds, aimed at ensuring social oversight and upholding the tenets of good governance within democratic environments. The components of this definition and their interrelated aspects are delineated in Figure 1.

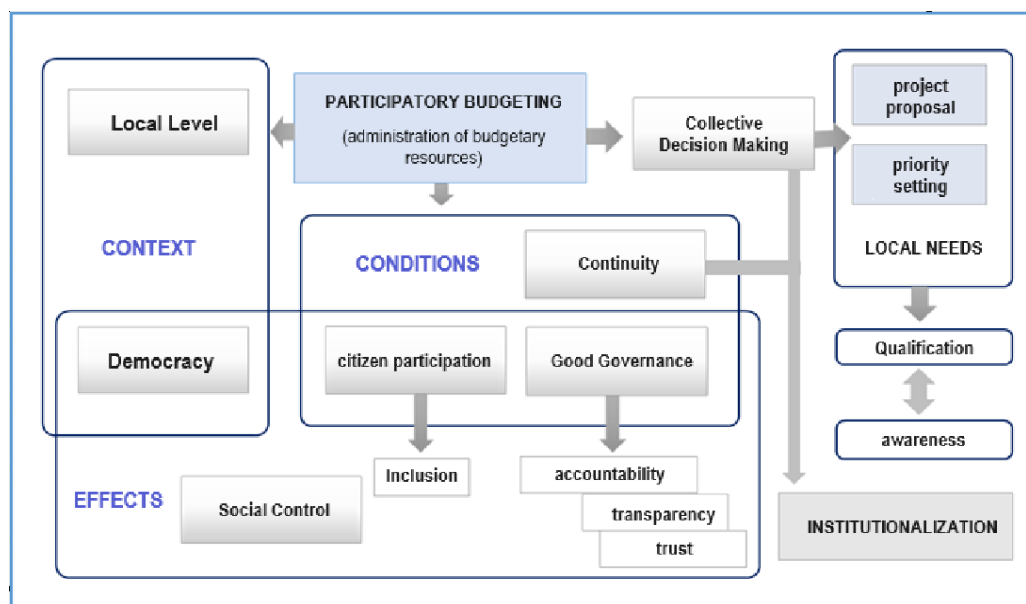


Figure 1. Characteristics and theoretical implications of the Participatory Budget

Source: elaborated by the authors.

The aim of this concept is to integrate the fundamental theoretical dimensions of PB. The interplay of the local level with democracy forms the context within which PB can thrive sustainably. Deliberative democracy, given its empirical viability in most contexts, is posited as the most feasible model. It represents a pragmatic choice, reflecting actual practices of democratic participation (Dacombe & Parvin, 2021). Deliberative democracy is understood here in its comprehensive sense, entailing a collective of individuals engaging in political discourse and problem-solving (Bächtiger, Dryzek, Mansbridge, & Warren, 2018), contrasting with the narrower interpretation by Marquetti, Silva and Campbell (2012), who perceived it merely as decision-making on pre-defined projects.

Representation is not compatible with PB, as it restricts participation to selected individuals, potentially leading to manipulative outcomes such as elite domination. The participatory model, advocating broader participation, often encounters practical challenges due to persistent inequalities affecting democratic engagement, such as socioeconomic factors (Dacombe & Parvin, 2021). This problem was mentioned in the work of Gilman and Wampler (2019), when they discuss

the dilemma faced by the USA, whose deliberative focus, although limiting in scope, provides greater learning and better engagement. Therefore, prioritizing inclusivity and diversifying the representation of needs is crucial, facilitating equitable prioritization through reasoned consensus.

The limitations of participation are also linked to another aspect of the proposed PB concept – the local level. As supported by the analyzed studies, PB pertains to the budgetary management of projects within smaller governmental units – municipalities, districts. These projects often achieve greater success on a smaller scale, as noted by Günes (2020) in his examination of New York's PB.

Given that the principles of good governance have been extensively covered earlier, and their established importance in literature and practice is acknowledged, the focus shifts to the remaining aspects of PB – continuity and social control. The former, as Günes (2020) argues, involves the persistent implementation of PB, eschewing one-off efforts or superficial consultations. True PB necessitates ongoing execution to allow effective monitoring and evaluation.

Social control, while essential, requires further exploration. Although discussed in the literature, it is pivotal for ensuring PB's continuity. It involves the government's responsiveness to citizen input and aligns with a broader principle of accountability. This principle obligates authorities to transparently justify and take responsibility for their actions (Vian, 2020), facilitating government oversight and enhancing public resource allocation (Mendes & Ferreira, 2021). Therefore, participation in PB should also encompass oversight of the initiatives undertaken, ensuring the tool is not misappropriated or tied to specific political agendas.

While not explicitly stated in the concept, implementing PB as described leads to its institutionalization, as depicted in Figure 1. Here, institutional theory, as utilized by Gilman and Wampler (2019), provides a valuable analytical perspective. Institutionalization primarily involves integrating PB into the regular operations of public administration, achieved through educating government officials and citizens about budgetary processes and fostering a commitment to participatory methods. However, this institutionalization should not equate to inflexible regulations that constrain citizen participation or perpetuate the *status quo*.

Conclusion

This study, as a meta-synthesis of qualitative research, aimed to reassemble fragmented literature and lay a foundation for further studies on PB, drawing on a broad reconceptualization of the term and underlying theoretical frameworks. From the search for relevant literature on the topic in the Web of Science and Scopus databases, 15 works were selected, positioning PB as a public administration tool that includes citizen participation in budgetary decisions. Thus, the empirical evidence from these works allowed an understanding of the concept and its application in different contexts, as well as its benefits and limitations.

The primary goal was to advance the literature on PB, following the approach proposed by Hoon (2012). The integrative synthesis of studies revealed certain gaps, enabling the consolidation of disparate theoretical components into the proposed comprehensive definition. The identified theoretical elements were crucial in reconstructing PB, which has often been applied in isolation

and without a consistent theoretical foundation. The interplay of citizen participation with democracy emerged as a central theme, demystifying the full realization of participatory democracy, and highlighting the potential of deliberative democracy. Additionally, continuity and institutionalization were pinpointed as critical elements for concept formulation, meriting further exploration in empirical studies.

Although the study presents a comprehensive body of literature, other databases can still be explored, to better understand the reality of other countries. Furthermore, there is the possibility of searching for other key terms to identify PB initiatives not yet labeled with this term, such as “local government.” This can increase reading about the instrument and greatly contribute to the consolidation and expansion of its practices.

It is also important to emphasize that the findings must be interpreted with caution, as the review did not include certain studies that critically discuss the limitations of applying deliberative democracy to PB. Given that deliberative democracy is a normative ideal with high participatory demands, its empirical correspondence with PB practices may be partial or inconsistent, particularly in contexts of political inequality and elite capture.

Given the limitations and potential of the PB theme, some possibilities for future studies can be outlined to strengthen its theoretical foundations and adequate framing within the scope of public administration. These include: identification of the types of democracy established in the PB implementation scenario; institutional structures of city halls and management bodies that apply and coordinate the PB stages; forms of citizen participation in the PB stages, from prioritizing themes to social control of processes and results; elements that influence the motivation of ordinary citizens to participate and the political will of government officials in receive contributions on budgetary aspects; PB behavior and its relationship with political movement; outlining the decision-making process and especially building consensus on local needs. Such possibilities, when supported by a comparative perspective, will provide even more relevant contributions to the literature.

References

- Allegretti, G., Bassoli, M., & Colavolpe, G. (2021). On the verge of institutionalisation? Participatory budgeting evidence in five Italian regions. *Financial Journal*, 13, 25–45.
- Bächtiger, A., Dryzek, J. S., Mansbridge, J., & Warren, M. (2018). *The Oxford handbook of deliberative democracy*. Oxford University Press.
- Bartocci, L., Grossi, G., Grasso Mauro, S., & Ebdon, C. (2022). The journey of participatory budgeting: A systematic literature review and future research directions. *International Review of Administrative Sciences*. Advance online publication.
- Benavides, C. R., & Iñiguez, I. J. (2020). The participatory budgeting process: Adherence or citizen disappointment? Case: Decentralized autonomous government of La Concordia. *Revista Española de la Transparencia*, (11), 267–292.
- Beshi, T. D., & Kaur, R. (2020). Public trust in local government: Explaining the role of good governance practices. *Public Organization Review*, 20, 337–350.
- Bezerra, C. D. P., & Junqueira, M. D. O. (2022). Why has participatory budgeting declined in Brazil? *Brazilian Political Science Review*, 16(2), e0002.

- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101.
- Buele, I., & Vidueira, P. (2018). Presupuesto participativo: Una revisión de la investigación científica y sus implicaciones democráticas del 2000 al 2016. *Universitas*, 28, 159–176.
- Dacombe, R., & Parvin, P. (2021). Participatory democracy in an age of inequality. *Representation*, 57(2), 145–157.
- Dahan, M., & Strawczynski, M. (2020). Budget institutions and government effectiveness. *Journal of Public Budgeting, Accounting & Financial Management*, 32(2), 217–246.
- Dias, N. (2018). *Hope for democracy: 30 years of participatory budgeting worldwide*. Epopeia Records.
- Džinić, J., Svidronová, M., & Markowska-Bzducha, E. (2016). Participatory budgeting: A comparative study of Croatia, Poland, and Slovakia. *NISPAcee Journal of Public Administration and Policy*, 9(1), 31–56.
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *Academy of Management Journal*, 50(1), 25–32.
- Friant, M. C. (2019). Deliberating for sustainability: Lessons from the Porto Alegre experiment with participatory budgeting. *International Journal of Urban Sustainable Development*, 11(1), 81–99.
- Fung, A. (2011). Reinventing democracy in Latin America. *Perspectives on Politics*, 9, 857–871.
- Ganuza, E., & Baiocchi, G. (2012). The power of ambiguity: How participatory budgeting travels the globe. *Journal of Public Deliberation*, 8(2), 1–12.
- Gatto, A., & Sadik-Zada, E. R. (2022). Governance matters: Fieldwork on participatory budgeting, voting, and development from Campania, Italy. *Journal of Public Affairs*, 22, e2611.
- Gilman, H., & Wampler, B. (2019). The difference in design: Participatory budgeting in Brazil and the United States. *Journal of Public Deliberation*, 15(1).
- Goel, A., Krishnaswamy, A. K., Sakshuwong, S., & Aitamurto, T. (2019). Knapsack voting for participatory budgeting. *ACM Transactions on Economics and Computation*, 7(2).
- Godoy, A. S. (1995). Pesquisa qualitativa: Tipos fundamentais. *Revista de Administração de Empresas*, 35(3), 20–29.
- Gunes, I. (2020). Success factors affecting participatory budgeting: A case study on New York. *Sosyoekonomi*, 28(45), 187–206.
- Harkins, C., Moore, K., & Escobar, O. (2016). *Review of 1st generation participatory budgeting in Scotland*. What Works Scotland.
- He, B. (2019). Deliberative participatory budgeting: A case study of Zeguo Town in China. *Public Administration and Development*, 39(3), 144–153.
- Holdo, M. (2020). Contestation in participatory budgeting: Spaces, boundaries, and agency. *American Behavioral Scientist*, 64(9), 1348–1365.
- Hoon, C. (2013). Meta-synthesis of qualitative case studies: An approach to theory building. *Organizational Research Methods*, 16(4), 522–556.
- Iasulaitis, S., Nebot, C. P., da Silva, E. C., & Sampaio, R. C. (2019). Interactivity and policy cycle within electronic participatory budgeting: A comparative analysis. *Revista de Administração Pública*, 53(6), 1091–1115.

- Jayasinghe, K., Adhikari, P., Carmel, S., & Sopanah, A. (2020). Multiple rationalities of participatory budgeting in indigenous communities: Evidence from Indonesia. *Accounting, Auditing & Accountability Journal*, 33(8), 2139–2166.
- Kolat, K., Furmankiewicz, M., & Kalisiak-Medelska, M. (2022). What are the needs of city dwellers in terms of the development of public spaces? A case study of participatory budgeting in Czestochowa, Poland. *International Journal of Environmental Research and Public Health*, 19(9).
- Kuruppu, C., Maksymchuk, O., & Adhikari, P. (2022). Exploring elitization of participatory budgeting in a post-Soviet democracy: Evidence from a Ukrainian municipality. *Journal of Accounting in Emerging Economies*, 18.
- Linde, J., & Peters, Y. (2020). Responsiveness, support, and responsibility: How democratic responsiveness facilitates responsible government. *Party Politics*, 26(3), 291–304.
- Mendes, W. A., & Ferreira, M. A. M. (2021). A influência da accountability na capacidade estatal, na alocação dos recursos públicos e no desenvolvimento socioeconômico em municípios brasileiros. *Revista de Contabilidade Contemporânea*, 18(46), 131–144.
- Madej, M. (2019). Participatory budgeting in the major cities in Poland: Case study of 2018 editions. *Politics in Central Europe*, 15(2), 257–277.
- Manes-Rossi, F., Brusca, I., Orelli, R. L., Lorson, P. C., & Haustein, E. (2023). Features and drivers of citizen participation: Insights from participatory budgeting in three European cities. *Public Management Review*, 25(2), 201–223.
- Marquetti, A., da Silva, C. E. S., & Campbell, A. (2012). Participatory economic democracy in action: Participatory budgeting in Porto Alegre, 1989–2004. *Review of Radical Political Economics*, 44(1), 62–81.
- Oliveira, O. P. (2017). *International policy diffusion and participatory budgeting*. Springer.
- Pulkkinen, M., Sinervo, L. M., & Kurkela, K. (2023). Premises for sustainability: Participatory budgeting as a way to construct collaborative innovation capacity in local government. *Journal of Public Budgeting, Accounting & Financial Management*, 20.
- Rios, A. M., Benito, B., & Bastida, F. (2017). Factors explaining public participation in the central government budget process. *Australian Journal of Public Administration*, 76(1), 48–64.
- Sandelowski, M., Voils, C. I., Leeman, J., & Crandell, J. L. (2012). Mapping the mixed methods–mixed research synthesis terrain. *Journal of Mixed Methods Research*, 6(4), 317–331.
- Schneider, S. H., & Busse, S. (2019). Participatory budgeting in Germany: A review of empirical findings. *International Journal of Public Administration*, 42(3), 259–273.
- Sintomer, Y., Herzberg, C., Allegretti, G., Röcke, A., & Alves, M. (2013). *Participatory budgeting worldwide*. Dialog Global.
- Sintomer, Y., Herzberg, C., & Röcke, A. (2008). Participatory budgeting in Europe: Potentials and challenges. *International Journal of Urban and Regional Research*, 32(1), 164–178.
- Sintomer, Y., Röcke, A., & Herzberg, C. (2016). *Participatory budgeting in Europe: Democracy and public governance*. Routledge.
- Speer, J. (2012). Participatory governance reform: A good strategy for increasing government responsiveness and improving public services? *World Development*, 40(12), 2379–2398.
- Steytler, N. (2009). Comparative conclusions. In N. Steytler (Ed.), *Local governments and metropolitan regions in federal systems*. McGill-Queen's University Press.

- Treija, S., Bratuškis, U., & Korolova, A. (2022). University–community engagement: Formation of new collaboration patterns in participatory budgeting process. *Architecture and Urban Planning*, 18(1), 156–165.
- Vian, T. (2020). Anti-corruption, transparency and accountability in health: Concepts, frameworks, and approaches. *Global Health Action*, 13.
- Williams, E., Denny, E. S., & Bristow, D. (2017). *Participatory budgeting: An evidence review*. Public Policy Institute for Wales.

Funding

The authors would like to thank Coordenação de Aperfeiçoamento de Pessoal de Nível Superior – CAPES for financial support.

Authorship

Gisleine do Carmo

Master in Administration from the Federal University of Lavras, PhD student in Administration at the Federal University of Lavras.

E-mail: gisleinecarmo95@gmail.com

ORCID: <https://orcid.org/0000-0002-7260-5063>

Mozar Jose de Brito

PhD in Administration from the University of São Paulo, Professor in the Department of Administration and Economics at the Federal University of Lavras.

E-mail: mozarjdb@ufla.br

ORCID: <https://orcid.org/0000-0001-9891-9688>

Luiz Flávio Felizardo

PhD in Administration from the Federal University of Lavras.

E-mail: felizardo@ufsj.edu.br

ORCID: <https://orcid.org/0000-0002-6324-7313>

Vânia Aparecida Rezende

PhD in Administration Federal University of Lavras, Professor in the Department of Administrative and Accounting Sciences at the Federal University of São João del-Rei.

E-mail: vaniarezende@ufsj.edu.br

ORCID: <https://orcid.org/0000-0002-9879-4552>

Conflict of interests

The authors have stated that there is no conflict of interest.

Inclusive language

The authors use inclusive language that acknowledges diversity, conveys respect to all people, is sensitive to differences, and promotes equal opportunities.

Authors' contributions

Gisleine do Carmo: conceptualization (lead), data curation (lead), formal analysis (lead), investigation (lead), methodology (lead), project administration (lead), validation (lead), visualization (lead), writing-original draft (lead), writing-review & editing (lead).

Mozar Jose de Brito: conceptualization (lead), data curation (lead), formal analysis (lead), investigation (supporting), methodology (supporting), project administration (supporting), supervision (lead), validation (supporting), visualization (supporting), writing-review & editing (lead).

Luiz Flávio Felizardo: conceptualization (supporting), data curation (supporting), formal analysis (supporting), methodology (supporting), validation (supporting), visualization (supporting), writing-review & editing (supporting).

Vânia Aparecida Rezende: conceptualization (supporting), data curation (supporting), formal analysis (equal, lead, supporting), writing-review & editing (supporting).

Plagiarism check

O&S submit all documents approved for publication to the plagiarism check, using specific tools.

Data availability

O&S encourages data sharing. However, in compliance with ethical principles, it does not demand the disclosure of any means of identifying research participants, preserving fully their privacy. The practice of open data seeks to ensure the transparency of the research results, without requiring the identity of research participants.

The O&S is signatory to DORA (The Declaration on Research Assessment) and to COPE (Committee on Publication Ethics).



Creative Commons Atribuição 4.0 Internacional