

The birth of the Brazilian Independent Fiscal Institution: explanation in light of Kingdon's framework^{1,2}

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Nothing is more powerful than an idea whose time has come.

Victor Hugo

Introduction

In November 2016, a new public body appears in the framework of the Federal Senate of Brazil. This is the Independent Fiscal Institution (IFI), established by Resolution No. 42 approved by that house. Like similar institutions⁴ in other countries, the Senate's IFI, hereinafter also called "Brazilian IFI", is a technical, nonpartisan body that serves as a watchdog over public accounts, providing society with fiscal and budget projections independent of those presented by the government. It is, therefore, a new element of the state's system

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4 "Independent fiscal institution" and "fiscal council" are synonymous expressions commonly used to designate the type of body under analysis. In each country, it is given its own proper name, such as the United States Congressional Budget Office (CBO). In Brazil, the body created was named simply after the category it represents.

of checks and balances that aims to mitigate the tendency of executive authorities to have an information monopoly, thus fostering discipline, transparency, and quality of fiscal policy (Debrun; Gérard; Harris, 2012; Kopits, 2011; OECD, 2014a; Salto; Bacciotti, 2021; Viney; Poole, 2018).

The theoretical defense of IFIs can be found in academic proposals dating back to the 1990s, motivated by the desire to adapt the experience of independent central banks to the fiscal sphere (Calmfors; Wren-Lewis, 2011). The more accelerated international diffusion of these institutions, however, is relatively recent. It occurred after the economic crisis that began in 2008, which quickly turned into a fiscal crisis with widespread increases in deficit and public debt levels. In response, especially within the Organisation for Economic Cooperation and Development (OECD), several countries sought to strengthen the state's fiscal architecture by adopting more rigorous fiscal rules, accompanied by independent fiscal institutions.

For the benefit of political science, the study of IFIs is especially relevant given the current historical context, marked by competition between narratives, political alienation, and crisis of representation. From this perspective, Magarò (2013) highlights that a common mission of IFIs is to inform citizens and raise public awareness, “increasing the political cost of improper decisions made by the Government and forcing policymakers to become more attentive to the repercussions of their decisions on the budget” (Magarò, 2013, p. 88). In the same vein, Beetsma, Debrun, and Sloof (2017) emphasize that, by providing objective analysis and clear information about the state's fiscal situation, IFIs help voters to unmask the “fiscal alchemy” that emanates from official documents, so that they can make better informed decisions. It is, therefore, a type of institution that contributes to strengthening democracy, reducing the information asymmetry between government and society (Merlo; Fasone, 2021), and increasing the costs that politicians face in their decisions, as well as their responsibility for possible failures in the conduct of fiscal policy (Mulas-Granados, 2018).

Another relevant aspect for political science, especially with regard to the study of public policies, concerns the fact that the historical and normative foundations presented so far, although they shed light on the “reasons for being” of IFIs, are insufficient to unravel the factual conditions of their creation

in a given country, as occurred in Brazil, in particular. To elucidate this aspect, the following research question is formulated: What circumstances contributed to the creation of the Brazilian IFI at the end of 2016? This article seeks to answer this question based on Kingdon's (2003) multiple streams framework, which deals precisely with circumstantial processes related to government agenda setting, that is, the list of subjects to which the government gave priority at a given time. This is an innovative proposal in that, as far as it was possible to identify,⁵ this is the first study that uses Kingdon's framework to analyze the emergence of a specific IFI, and not just the Brazilian one.

For political science, according to Capella (2018), understanding the agenda setting process is important so that one can have a better understanding of the political process itself, considering the role of the actors who participate in it with their ideas, beliefs, and interests. Despite the importance of agenda setting in a democratic context, studies on the topic are relatively recent in international literature and little explored by academic production in social sciences in Brazil (Capella, 2006). As an aggravating factor, few studies are transformed into articles, to the detriment of the accumulation and advancement of knowledge for this field of study in the country (Capella, 2020). In such a scenario, this article also aims to contribute to the process of closing the gaps in question.

Methodologically, the analysis developed here observes, as much as possible, the protocol recommended by Zohlnhöfer, Herweg, and Zahariadis (2022) for conducting studies anchored in Kingdon's framework, starting with the express statement of the hypothesis⁶ of this research. In this article, the hypothesis is formulated that the creation of the Brazilian IFI (dependent variable), at the end of 2016, was facilitated by the opening of a window of opportunity for institutional changes, accompanied by the timely action of public policy entrepreneurs.

It should be noted that the hypothesis suggested is that the creation of the IFI was "facilitated", and not "determined" by the above factors. The

5 Searches were carried out on the Scopus and Google Scholar platforms, using combined filters for expressions such as "Kingdon", "multiple streams", "independent fiscal institution", and "fiscal councils", as well as their versions in Portuguese.

6 According to Zohlnhöfer, Herweg, and Zahariadis (2022), the absence of express hypotheses has been one of the main flaws in research works based on the multiple streams framework. The formulation of hypotheses, according to the authors, minimizes the risk of studies remaining limited to historical narratives (storytelling).

construction of this statement follows Kingdon's own understanding that his approach is purely probabilistic, with a view to understanding events "more likely than others", when chances are "improved or lessened" (Kingdon, 2003, p. 208). Furthermore, this article does not adopt the rigorism of Popperian falsifiability,⁷ nor does it carry out a statistical hypothesis test. In any case, the hypothesis under discussion is qualitatively⁸ evaluated through a single case study⁹ supported by documentary data, in which the unit of analysis is the policy formulation arena at the federal level¹⁰ in Brazil.

To fulfill its purposes, the article is structured as follows. Following this introduction, an overview of Kingdon's framework is presented, with emphasis on the coordinated description of its five components. Next, the creation process of the Brazilian IFI vis-à-vis each of the mentioned elements is analyzed. In conclusion, the article presents its final considerations, accompanied by proposals for future studies.

Kingdon's multiple streams framework

The multiple streams framework (MSF) was conceived by the political scientist John Kingdon and published in his 1984 book *Agendas, Alternatives, and Public Policies*. Among the public policy analysis models, the MSF stands out for focusing on the government's agenda setting as well as for belonging to the family of models¹¹ based on the paradigm of bounded rationality introduced by Herbert Simon (Zahariadis, 2016). In opposition to a Platonic-idealistic conception of comprehensive rationality, the paradigm of bounded rationality is based on the assumption that decision-makers face practical limitations of various natures that prevent them from having omniscience as regards social problems. As highlighted by Cairney (2020, p. 263), "policymakers can only pay attention to a tiny proportion of their responsibilities. They prioritize some and pay minimal attention to the rest". After all, time is also a

7 As reasoned by Araújo (2013), when he uses the Advocacy Coalition Framework (ACF) methodology while studying Brazil's environmental policy.

8 At this point we follow King, Keohane, and Verba's (1994) understanding that both quantitative and qualitative studies have the purpose of drawing causal inferences. It should also be noted that, according to Rawat and Morris (2016), qualitative research is predominant in studies based on Kingdon's framework.

9 Zohlnhöfer, Herweg, and Zahariadis (2022) point out that single-case studies can also benefit from the formulation of hypotheses, while contributing to the accumulation of evidence relevant to correlated studies.

10 Although other IFIs are not known to exist in Brazil, there is presumably nothing to stop them from being created in the country at the level of subnational units and on their own initiative.

11 A comprehensive overview of different perspectives on public policy analysis can be found, for example, in Cairney's (2020) study.

scarce resource. As in the budgetary process, where certain expenses are often prioritized over others, the government's agenda faces a similar challenge, having to "allocate" (devote) attention to a certain issue X instead of issue Y. According to Cairney's synthesis (Cairney, 2020), the setting of the government's agenda can be summarized based on two factors:

1. There is an almost unlimited amount of policy problems that could reach the top of the policy agenda. Yet very few issues do while most others do not.
2. There is huge number of solutions that could be proposed. Yet few policy solutions will be considered while most others will not (Cairney, 2020, p. 276).

Along these lines, the paradigm of bounded rationality also recognizes that: (i) decision-makers, as a rule, do not have sufficient conditions to obtain and process all the information necessary for choosing the best public policy alternative; and (ii) it is rarely possible to observe linear processes typically illustrated by the traditional "public policies cycle", which begins with the problematization of reality, followed by the production of diagnoses and the formulation of government plans that, after being implemented, would be evaluated in order to feed back the planning activity. Instead, then, several models were developed with the aim of explaining how decisions "are really reached" (March, 2009, translated by the author).

An eloquent expression of bounded rationality is the decision-making organizational model, conceived by Cohen, March, and Olsen (1972), called "garbage can", a designation that, for Kingdon (2003, p. 84), represents a "masterpiece of indelicate language". Irony aside, the core message of this model is that, in practice, decisions are often circumstantial, and not based on planning exercises guided solely by the Weberian means-ends rationality. This is also what happens with Kingdon's framework, which in Capella's (2006) reading focuses on the dynamics of ideas and the dispute over problem definitions and the generation of alternatives, breaking deterministic interpretative schemes with a contingency logic.

According to the garbage can model, problems are circumstantially linked to solutions, mainly due to their temporal proximity, and in environments of “organized anarchy”.¹² As argued by March (2009, p. 170, translated by the author), in the limit, “almost any solution can be associated with almost any problem – as long as both are evoked at the same time”. A didactic synthesis of this *modus operandi* is presented by Calmon and Costa (2007) in the following passage:

In other words, in garbage can-type processes, the opportunities for decision and the recognition of problems and solutions, as well as the availability of political actors capable of making decisions, would evolve in a non-synchronized way. In this context, the choices would be like garbage cans, where problems and solutions would be thrown as they were being generated, almost always unrelated to one another. In some cases, these problems could be recognized, and, after several trials and errors, the appropriate solution could also be recognized and selected among the many that had previously been thrown into the garbage can (Calmon; Costa, 2007, p. 4, translated by the author).

John Kingdon adapted the garbage can model to the United States federal public policy-making environment (Zahariadis, 2007) and, in doing so, established the multiple streams framework consisting of five interconnected yet independent structural elements: (i) problem stream, (ii) policy stream, (iii) political stream, (iv) public policy window, and (v) public policy entrepreneurs.

The problem stream refers to the diversity of events that catch the government’s attention at a given time, to the point of being recognized as problems to be tackled by the state. Such events may concern: (i) focal events, such as economic crises and natural disasters; (ii) critical conditions revealed by indicators such as the number of people experiencing food insecurity,¹³ or (iii)

12 “Organized anarchies”, for Cohen, March and Olsen (1972, p. 1), are “organizations characterized by problematic preferences, unclear technology, and fluid participation”, which can be seen as “collections of choices looking for problems [...] and decision makers looking for work”.

13 Food insecurity is a lack of regular and permanent access to sufficient amount of food. It is considered severe when there is food deprivation and hunger. According to the Brazilian Research Network on Sovereignty and Food Security - PENSSAN Network (REDE PENSSAN, 2022), the number of Brazilians experiencing severe food insecurity jumped from 19.1 million to 33.1 million from late 2020 to early 2022.

formal or informal feedback mechanisms capable of revealing dysfunctions of existing public policies, such as in the case of the failure of anti-drug policies.¹⁴ Note that, from the perspective of political science, the problem stream is relevant because it can also involve a heresthetic component (Riker, 1986), relating to the art of selecting issues. According to Capella (2006, p. 27, translated by the author), the “way in which a problem is defined, articulated, focusing the attention of policymakers, can determine the success of an issue in the highly competitive agenda-setting process”.

The policy stream corresponds to the “soup of ideas” that permeates public debate, mainly within the community of specialists in public policy. Over time, through a process analogous to that of natural selection, ideas recognized as technically viable, with tolerable costs and socially acceptable, tend to survive this Darwinian filter and make up the list of solutions deemed to be “good proposals”.

The political stream deals with the decision-making context of public managers and legislators, who, in turn, have their own preferences. This stream may be influenced by factors such as: (i) the “national mood”, which has influence on what type of issues society sees as relevant at a given time; (ii) government changes, which, especially at the beginning of terms, tend to renew the government’s agenda; and (iii) organized political forces, which represent interest groups capable of influencing specific areas of public policy.

Policy windows, for their part, are windows of opportunity for institutional innovations, dictating the right time for them to occur. According to Kingdon (2003), the opening of these windows is caused by relevant changes in the problem stream (e.g., environmental disasters) or in the political stream (e.g., a new government), bearing in mind that events of different natures tend to open windows with different characteristics. Natural disasters, for example, are less predictable and open short-term windows, whereas elections are periodic events capable of opening less ephemeral windows, in that changes of government facilitate innovations in public policies, in theory, throughout an entire term, albeit more intensely at the beginning. Below is the specific opinion of a former president of the Central Bank of Brazil, expressed on the eve of the 2022 general elections, on the importance of windows of opportunity:

¹⁴ The failure of the “war on drugs” policy is acknowledged, for instance, by the Global Commission on Drug Policy (COMISSÃO GLOBAL DE POLÍTICAS SOBRE DROGAS, 2011).

An experience I had while working for the government on two occasions was [...] the advantages of having things ready. [...] I strongly recommend, I suggest, more humbly, thinking about having projects at the ready, which [...], when a window of opportunity presents itself, [...] can be readily launched. [...] As opportunities are rare, we cannot miss the few we have (Uma agenda inadiável para o Brasil, 2022, translated by the author).

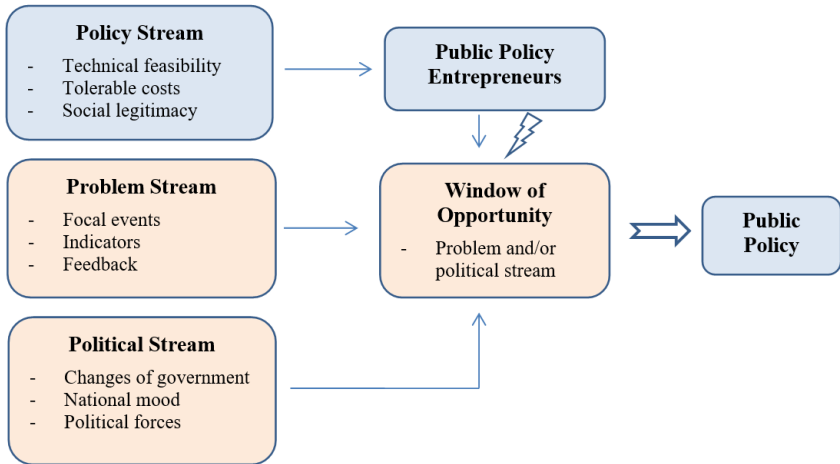
As a counterpart to the ephemerality of windows of opportunity, therefore, there must be “ready-to-go projects” on the side of the policy stream. It is precisely in this wake that policy entrepreneurs finally step in. They are influential individuals from inside or outside the state sphere who invest resources (time, energy, reputation, etc.) so that their “pet solutions” are approved by competent decision-making bodies. In this way, they play the fundamental role of enabling the “sewing” or coupling of the three MSF streams during public policy windows, when the “the time is right” for their proposals to be pushed through.

According to Kingdon (2003), the joining of the three streams – which have a life of their own and are independent of each other – into a “single package” dramatically increases the chances that a given subject will be firmly placed on the government’s decision-making agenda. That is why the entrepreneurs in question are so important. According to Kingdon’s metaphor, such actors have the typical timing of a surfer, who remains in a state of readiness to take advantage of the waves in his favor. In that author’s words:

Without the presence of an entrepreneur, the linking of the streams may not take place. Good ideas lie fallow for lack of an advocate. Problems are unsolved for lack of a solution. Political events are not capitalized for lack of inventive and developed proposals (Kingdon, 2003, p. 182).

In summary, the MSF assumes that the three streams tend to be coupled when windows of opportunity are opened for policy entrepreneurs to take action so as to have their proposals accepted, as illustrated in Figure 1.

Figure 1 – Summary of Kingdon's multiple stream framework



Source: Elaborated by the author, based on Kingdon (2003) and Zahariadis (2007).

With this set of ideas in hand, it remains to be asked, finally, to what extent Kingdon's framework can be taken as generalizable, given that it was originally developed in the American context. In this regard, Capella (2020) notes that this framework has already been tested in several other environments, with empirical evidence pointing to the feasibility of its generalization. This would be justified by the correctness of its basic premise, that is, the characterization of governments as “organized anarchies”, with the presence of “ambiguity, competition for attention, imperfect information, time constraints for decision-making, and comprehensive non-rational rationality” (Capella, 2020, p. 1501, translated by the author).

Having made this observation, the process of creating the Brazilian IFI is examined further below by revisiting each of the five components of Kingdon's framework.

Problem stream: attention to the economic and fiscal crisis in Brazil

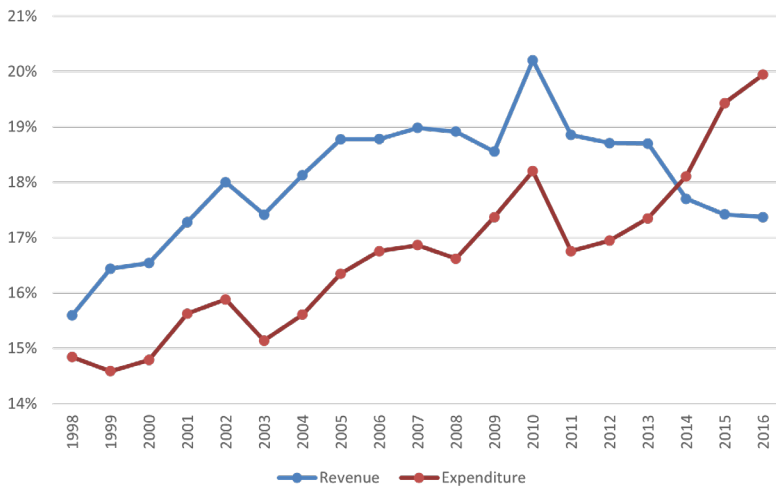
At least as far as the magnitude of Gross Domestic Product (GDP) fall is concerned, the Brazilian economy experienced its most critical moment in 2015 and 2016. The accumulated loss was 6.7% of GDP in that period, with drops of

3.5% in 2015 and 3.3% in 2016.¹⁵ This economic panorama can be correlated with the context of the creation of the Brazilian IFI, as emphasized by Ribeiro (2020):

The analysis of the economic context forming the background of the debates on the creation of an independent fiscal institution (IFI) within the Federal Senate contributes to the understanding of the motivations for the project. It can be said that everything started with the 2008 crisis, even though the IFI/Brazil was created eight years later (Ribeiro, 2020, p. 350, translated by the author).

This economic context also helps to explain the worsening of fiscal indicators, notably with regards to the Brazilian federal government’s ability to generate primary surpluses (the excess of revenues over non-interest spending). After a long cycle of surpluses starting in 1998, the central government (Union minus federal state-owned companies) began to produce increasing deficits from 2014 onwards, combining falling revenues with rising expenditures. The Graph 1 depicts this performance over a 19-year time frame ending in 2016, since the phenomenon under study – the creation of the Brazilian IFI – was completed at the end of that year.

Graph 1 – Primary Balance Dynamics of the Central Government from 1998 to 2016 (% of GDP)



Source: Elaborated by the author, based on data from the National Treasury of Brazil (STN, 2022).

15 In the same period, the world economy expanded 3.4% in 2015 and 3.3% in 2016. Emerging countries, potentially more comparable to Brazil, grew 4.3% in 2015 and 4.4% in 2016 (IMF, 2022).

According to the revenue and expenditure trajectory indicated in Graph 1, it is concluded that the surplus cycle observed from 1998 to 2013 did not result from the effort to curb spending, but from recurring increases in revenue. Assuming that taxation cannot be raised indefinitely,¹⁶ this model is, consequently, unsustainable over time. Therefore, the 2015–2016 economic crisis may have merely precipitated an imbalance that had been “commissioned” earlier. Such trajectory had been attracting attention of specialists in public accounts at least since 2006 (Velloso, 2006), but the deficits would only be regarded as a national issue when they became self-evident, from 2014 onwards.

In addition to the worsening of fiscal indicators, the very credibility of official statistics was questioned, with the allegation that practices identified as “creative accounting” could distort the country’s real fiscal situation. Ultimately, external auditing bodies were involved in this discussion to the point where the Federal Court of Accounts (Tribunal de Contas da União; TCU, for its initialism in Portuguese) submitted¹⁷ to the National Congress a review recommending that the accounts rendered by the President of the Republic, regarding the years of 2014 and 2015, should be judged irregular (Brasil, 2015c, 2016).¹⁸ It should be noted, however, that in this article the facts under discussion are not the subject of any judgment on the merits, nor are they to be confused with the object of study of this work. What the article intends to highlight is simply that such problems, in the historical period examined, had turned the “fiscal issue” brought to the fore into a priority theme of the national debate, reinforcing the understanding that the existing institutions were not sufficient to overcome and prevent imbalances. The country seemed in need of a new “watchdog over public accounts” with a prospective (capable of anticipating imbalances), non-sanctioning bias, and thus distinct from traditional auditing bodies such as the TCU (Kopits, 2011; Ribeiro, 2020; Salto; Bacciotti, 2021).

16 As indicated by the Laffer Curve, which suggests that when rates are raised above a certain level taxation is counterproductive.

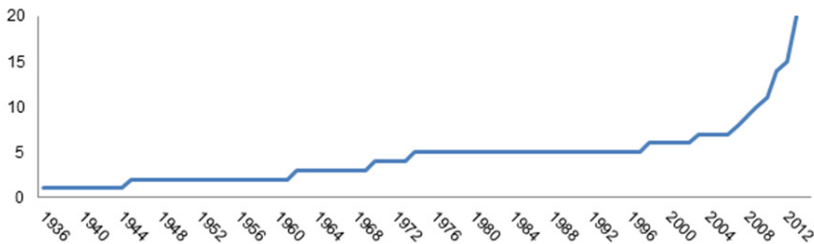
17 It is incumbent on the TCU to state a prior opinion on the accounts rendered by the president of the Republic, which must be examined by the National Congress.

18 As pointed out by the TCU, federal spending made through governmental financial institutions led to an underestimation of expenses and the apparent “improvement” in the federal government’s fiscal results. On top of that, the TCU understood that this expedient (assumption of responsibility for expenses of the controlling entity by controlled financial institutions) would be equivalent to credit operations prohibited by Article 36 of the Fiscal Responsibility Law (Brasil, 2015b, 2015c). This would be, indeed, one of the technical arguments used in the political-legal impeachment process of the president of the Republic in 2016.

Policy stream: the flow of IFIs into Brazil

Before the 2015–2016 economic and fiscal crisis, some scattered publications, such as the above-mentioned reference (Velloso, 2006), denounced the fiscal myopia of the state well in advance. A more robust debate about the lack of foresight as to the direction of public accounts, however, gained fresh impetus when local specialists began to monitor the international expansion of IFIs after the fiscal disarray caused by the 2008 international crisis. In line with the description presented at the beginning of this article, in response to this crisis, after all, there was an accelerated process of diffusion of “new generation” IFIs amongst members of the OECD. Although some countries, such as the United States, already had “veteran” IFIs,¹⁹ such institutions were not very numerous before the 2008 crisis, as shown in Graph 2.

Graph 2 – Rapid diffusion of IFIs after the 2008 crisis



Source: OECD (2014b).

It is noteworthy that, already in 2009, the OECD organized the first international meeting of its working group on IFIs,²⁰ which has since been held annually. The topic grew so much in importance within the OECD that, in February 2014, the organization codified good practices, which were embodied in a document with recommendations on principles for IFIs (OECD, 2014a). In the same year, and at least since then, the debate about IFIs reached the shores²¹ of Brazil, initially in the form of opinion articles or discussion texts produced by specialists. Such actors, who often also act as “invisible”

19 The Congressional Budget Office (CBO), the U.S. IFI, was created in 1974. It is the largest IFI in the world, also considered the international “gold standard”.

20 Working Party of Parliamentary Budget Officials and Independent Fiscal Institutions.

21 Probably amid an unintentional process of public policy diffusion. As for the analytical perspective of “public policy diffusion”, refer to Coêlho (2016).

figures, represent a relevant factor for Kingdon's framework, as well illustrated by Capella (2006) in the following fragment:

When print and television broadcast media focus on an issue, this can help direct the attention of different actors towards it. The same is true for specialized publications (newspapers aimed at civil servants, academic magazines, among others) that circulate among members of policy communities (Capella, 2006, p. 34, translated by the author).

An example is the article by Mendes (2014) titled: *O que são “instituições fiscais independentes”?* (What are independent fiscal institutions?, translated by the author), published in May 2014, in which its author points out that:

An agency of this nature would certainly help to improve the quality of fiscal policy in Brazil, as it would act on critical points that need to be addressed. First, it could provide independent estimates of budget revenue, which would challenge the overestimates usually made by the executive and legislative branches. They would, at the very least, have to explain why their expected revenues are higher than those estimated by the IFI. Failing to do so, they would be forced to moderate the allocation of budget expenditure (Mendes, 2014, translated by the author).

Also worth mentioning is the discussion text, published in 2015, titled *Instituições fiscais independentes: subsídios para a implantação de um imperativo fiscal no país* (Independent fiscal institutions: insights into implementing a fiscal imperative in the country, translated by the author), which proposed the creation of an IFI within the legislative branch:

As initially argued, for a presidential country, such as Brazil, having an IFI independent of the executive branch is already considered to be sufficient (Kopits, 2011), in such a way that it is reasonable to consider the legislature, as the entity responsible for

exercising external control, to be one of the natural hosts in the establishment of an IFI in the country. It is, moreover, an option consistent with the traditional view of the IFIs as watchdogs over government's budgetary process and fiscal performance (Bijos, 2015, p. 16, translated by the author).

At least since 2014, therefore, a “soup of ideas” favorable to the creation of the Brazilian IFI was already forming, even within the National Congress. At this point, it remains to be seen what was happening in the political scene during the period examined, as analyzed below.

Political stream: swing in national mood and change of government

In addition to the economic and fiscal crisis described above in the section addressing the problem stream, the country was also experiencing an acute political crisis strongly influenced by the change in the national mood. A climate of yearning for alternation of power was created, and it was possibly strengthened by the wearing out of the government due to the considerable time it had been in office (since 2003). Evidence of this were the street demonstrations of 2013 and 2015, which followed a discursive trajectory that finally culminated in a call for the impeachment of the President of the Republic (Pinto, 2017). It is worth noting that, while on October 21, 2014, the President's administration was assessed as “bad” or “terrible” by 20% of the respondents, on October 4, 2015, this percentage had already jumped to 60% (Avaliação..., 2015).

To make matters worse, the head of the executive came to be seen as an enemy by the President of the Chamber of Deputies, who is the only political actor with powers to launch impeachment proceedings against the president of the Republic for what the Brazilian constitution defines as crimes of responsibility. The trigger for this conflict seems to have been the events unfolded on February 12, 2015, when deputies from the Workers' Party (PT, for its initialism in Portuguese) – the party of the then President of the Republic – declared that they would vote in the Ethics Council for the continuation of the removal proceedings against the President of the lower house. On the same day, the President of this house gave the go-ahead for a vote on accepting one

of the accusations²² of crime of responsibility levelled against the President of the Republic (Borges, 2015).

Controversies aside, rather than judge the merits of this episode, this article is interested in the fact that this impeachment case of the head of the executive had fiscal and budgetary management practices as a legal component. Such practices, for their part, were used against the backdrop of the “fiscal issue” examined above (while addressing the problem stream); and fiscal issues, as seen, are matters pertinent to the IFIs. Let it be clear, however, that the study on the creation of the IFI is in no way concerned with subjective assessments regarding the legitimacy of the political process in question. What we intend to show, objectively, is that fiscal matters related to the IFI’s area of activity had been raised to the top of the political agenda shortly before the creation of this body.

In addition, it should be noted that the removal of the President of the Republic was equivalent to a change of government, since the person who replaced her in office, on August 31, 2016, was the Vice President, at that time also her opponent and belonging to another political party, the then Brazilian Democratic Movement Party (PMDB, for its initialism in Portuguese), which, moreover, had a reformist bias.²³ In line with Kingdon’s approach (2003), changes of government are facilitators of innovations in public policies.

Public policy window: a tailwind for the Brazilian IFI

As it shall be seen, this section is more succinct than the others, but not without reason. This is justified by the fact that public policy windows, according to Kingdon’s framework (2003), can be opened by the problem stream or by the political stream, and both have already been sufficiently addressed in the preceding sections. It was seen that both the 2015–2016 economic and fiscal crisis experienced by the country and the political crisis that culminated in the change of government in August 2016 raised the “fiscal issue” to the status of a priority matter on the government’s agenda. This would then be

22 This is Accusation of Crime of Responsibility (DCR, for its initialism in Portuguese) nº 1/2015, filed on October 10 of that year by jurists Hélio Pereira Bicudo, Miguel Reale Júnior, and Janaína Conceição Paschoal.

23 This aspect can be reinforced by the very own characteristics of the new head of the executive, who was an experienced parliamentarian with strong influence on the legislature, to the point of having been president of the Chamber of Deputies three times, in the periods from 1997 to 1999, from 1999 to 2001 and from 2009 to 2010.

the right time for the proposal to create the Brazilian IFI to be put on the decision-making agenda.

What remains to be added at this point is that this window of opportunity would not have been ultimately taken advantage of if public policy entrepreneurs had not taken action. As a matter of fact, for the MSF, Victor Hugo's famous phrase "Nothing is more powerful than an idea whose time has come", by itself, has no life of its own. Solutions that fortunately fit a particular spirit of the times (*zeitgeist*) can take advantage of windows of opportunity for change, but that is not all. According to Cairney (2020):

The phrase 'an idea whose time has come' describes the notion that certain policy solutions and ways of thinking have profound effects on public policy. Yet major policy changes may not take place until these ideas 'couple' with newly framed policy problems and opportune political circumstances during a 'window of opportunity'. In other words, an idea's time only arrives when policymakers have the motive and opportunity to translate ideas into policy. Policy entrepreneurs can help 'couple' these streams, but as actors adapting to, not controlling, their environments (Cairney, 2020, p. 357).

We then move on to the analysis of the agents responsible for coupling the three streams of the MSF, leaning towards the creation of the IFI.

Public policy entrepreneurs: who "coupled the streams" and took the IFI off the drawing board?

One of the main entrepreneurs of the public policy under analysis was the then President of the Federal Senate, Senator Renan Calheiros, who, already in 2015, had sponsored a legislative proposal with a view to creating an IFI linked to the National Congress. This is Proposal of Constitutional Amendment (PEC, for its acronym in Portuguese) No. 83 of 2015, derived from a set of legislative measures that were part of the so-called "Agenda Brasil" (Senado Federal, 2015), also authored by the President of the Senate. This agenda represented a kind of "anti-crisis package" aimed at resuming national development.

Another prominent entrepreneur was Senator José Serra, appointed to report on PEC No. 83 of 2015. He was a former presidential candidate, affiliated with the Brazilian Social Democracy Party (PSDB, for its initialism in Portuguese), with parliamentary activities focused on economic, fiscal, and budgetary issues since his participation in the National Constituent Assembly as a federal deputy.²⁴ As a political opponent of the government then in office, it can be argued that this parliamentarian would have greater incentives to sponsor innovations that signal changes in the direction of the country's fiscal policy, or at least in its underlying structure of safeguards.

It should be noted, however, that before taking on this role of rapporteur, and even before this PEC was introduced, the Senator had already been a leading protagonist of the creation of a Brazilian IFI since the beginning of his term of office, as reported by Ribeiro (2020), a specialist identified²⁵ as one of the main coordinators of the creation of the Senate's IFI:

The idea of creating a new body linked to the legislative branch to monitor fiscal policy was launched and prioritized by Senator José Serra as soon as he took office in February 2015. Combating the economic recession and the huge budget imbalance of the Union in the 2015-2016 biennium, after a period in which the budget cycle was dominated by creative accounting and excessively optimistic fiscal projections, was the main political motivation of the process that culminated in the creation of the Brazilian IFI within the Federal Senate through Resolution No. 42 of 2016 (Ribeiro, 2020, p. 349-350, translated by the author).

The performance of influential parliamentarians was indeed a key aspect for the creation of the Brazilian IFI, in line with the importance given to the legislative branch in the application of Kingdon's framework, as well systematized by Capella (2006):

²⁴ José Serra, at the time affiliated with the PMDB, served as rapporteur for the Tax System, Budget, and Finance Committee during the National Constituent Assembly that culminated in the promulgation of the 1988 Constitution.

²⁵ As acknowledged by Salto and Bacciotti (2021).

This is the case of senators and deputies, some of the few actors who, according to Kingdon, in addition to exerting great influence on the agenda, also contribute to the generation of alternatives. This is possible because parliamentarians have resources such as legal authority to produce laws essential to the vast majority of changes. Furthermore, they are also frequently exposed to other participants and to media coverage through their speeches delivered from the podium, their participation in groups and internal committees, and the disclosure of texts and notes in which they justify their actions (Capella, 2006, p. 33, translated by the author).

At this point in the article, we believe that it has been demonstrated, in compliance with the protocol by Zohlnhöfer, Herweg and Zahariadis (2022) for conducting studies based on Kingdon's framework, that decision-makers were sensitized by the problem underlying the public policy under analysis and that they deemed it necessary to tackle it. In the same vein, the following preparatory-operational measures sponsored by Senator Serra for the creation of the Brazilian IFI stand out:

In this troubled economic and political conjuncture, Senator José Serra led a team of technical experts tasked with planning the creation of an IFI linked to the legislative branch, which involved Senate personal staffers, career public servants working as specialist advisers to the Senate, and economists specialized in public policy. With the institutional support of the Federal Senate, members of Senator Serra's team took part in the World Bank's "Parliamentary Budget Office" training, which enabled the exchange of experience with specialists from different countries. They also participated in the 7th annual meeting of IFI representatives, in Vienna, organized by the OECD, which brought together experts from around the world to discuss successful institutional experiences. (Ribeiro, 2020, p. 351, translated by the author)

When reporting on PEC No. 83 of 2015, therefore, Senator Serra was already a political actor recognized as a prominent champion of the proposal. His staunch support for the creation of an IFI can be illustrated by this statement he delivered:

With this initiative we will make a real revolution in Brazil in terms of information. Information is key to guiding fiscal policy. Today, it is not possible to have access to accurate information in a timely manner and with the necessary independence. (Serra, 2015, translated by the author)

Although PEC N. 83 of 2015 failed to be enacted, the senator who reported on it and the then President of the Senate continued to act as the main political sponsors of the idea of creating the Brazilian IFI. To press ahead with the plan, they gave up the idea of a congressional IFI, which was more difficult to be approved and more dependent on dialogue with the Chamber of Deputies, opting instead for the creation of an IFI linked solely to the Senate. For this, the approval of an internal act of the upper house would suffice. Therefore, and given the large amount of political capital enjoyed by the sponsors of the new body, the Steering Committee of that house submitted, on December 12, 2015, the Draft Resolution (PRS, for its initialism in Portuguese) No. 61, proposing the creation of the IFI within the Federal Senate.

The two aforementioned entrepreneurs achieved their first victory on March 23, 2016, with the passing of PRS No. 61 of 2015 on the Senate floor, but the Resolution itself still took a few months to be enacted, perhaps due to the cloud of uncertainty²⁶ related to the imminent change of government. Once this event was completed, it seems that sufficient conditions were finally met for policy entrepreneurs to consummate the final coupling of the three streams described in Kingdon's framework (problem, policy, and political).

²⁶ Such a backdrop could influence, for example, appointments to the IFI governing body. According to PRS No. 61 of 2015, the appointment of the three directors for its board should result from referrals made by the president of the Senate as well as the Economic Affairs Committee and the then Environment, Consumer Protection, and Inspection and Control Committee, both of the Senate (Brasil, 2015a).

Officially, as recorded at the beginning of this article, the birth of the IFI²⁷ occurred with the enactment of Senate Resolution No. 42 on November 3, 2016.

Final considerations

The methodological option for Kingdon's framework (2003) in this article proved to be useful to unravel the circumstances that contributed to the creation of the Brazilian IFI at the end of 2016. The present study has identified, in summary, that crises of an economic, fiscal, and political nature faced by Brazil between 2015 and 2016 included the "fiscal issue" in the list of priorities of the government's agenda, opening a window of opportunity for two senators of the Republic to act as public policy entrepreneurs in favor of the creation of the Brazilian IFI. In the light of Kingdon's framework, therefore, the body of empirical evidence collected gives meaning to the hypothesis raised in this article, namely, that the creation of the IFI was facilitated by the opening of windows of opportunity for institutional changes in the period, accompanied by the timely action of public policy entrepreneurs. However, Zahariadis' (2016) caveat should be noted that, in studies based on Kingdon's multiple streams framework, the identification of windows of opportunity constitutes an a posteriori rationalization activity, it being impossible²⁸ to employ counterfactual reasoning to assess other changes that might have occurred in the absence of such circumstances.

Still regarding the backdrop against which the Brazilian IFI was created, of economic and fiscal crisis experienced by the country at the time, future research could expand the horizon of the analysis started in this article, including comparative studies on the creation of IFIs in other countries. Such institutions, after all, seem to be "children of crises", and crises are important factors in Kingdon's framework. Among OECD members, as seen, IFIs boomed after the 2008 economic crisis. Even the most prominent IFI in the world, the U.S. Congressional Budget Office (CBO), is pointed out as the result of almost accidental historical circumstances (Kopits, 2011), which is also typical of Kingdon's framework. The arrival of the CBO in 1974 is seen as result of a political conflict between the U.S. Congress and President Richard Nixon, who

27 Materially, however, its activities started on November 30, 2016, with the inauguration of its first executive director, who had been interviewed and finally approved by the Senate Steering Committee the day before.

28 This is, in fact, the fundamental problem of inference (King, Keohane; Verba, 1994).

was impounding budget funds appropriated by the Congress that were not in line with his programmatic options. From this episode, a movement began to strengthen the legislature power over the budgetary process that culminated, among other innovations, in the creation of the CBO (CBO, 2022; VOX, 2017).

In this wake, new studies could make use not only of Kingdon's framework, but also of the theoretical perspectives of policy diffusion and policy transfer²⁹, which seek to understand how the adoption of a given policy may be influenced by its previous existence in other jurisdictions (Coêlho, 2016; Dolowitz; Marsh, 2000; Sugiyama, 2011).³⁰ As pointed out by Cairney (2020), the diffusion and transfer approaches can be connected with Kingdon's framework in that, although the same idea can stimulate similar solutions in several countries, different windows of opportunity, in each context, tend to produce idiosyncratic changes³¹ in public policies.

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29 Although the terms "diffusion" and "transfer" are somewhat fluid and interchangeable (Karch, 2022), the former is often associated with spontaneous, uncoordinated processes, whereas the latter tends to involve some kind of mediation (by international organizations, for example). According to Cairney (2020), the literature on "diffusion" maintains that non-incremental changes can occur when a region emulates another reputed as successful in the adoption of a certain public policy, whereas the one on "transfer" suggests that governments may feel pressured to promote changes to keep up with their neighbors' innovations.

30 In the field of social policies, for example, Sugiyama (2011) explores how conditional cash transfer programs spread in Latin America based on the pioneering experiences in Brazil and Mexico, which began in the 1990s.

31 In line, by the way, with Ramos' (1996) "sociological reduction" perspective.

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The birth of the Brazilian Independent Fiscal Institution: explanation in light of Kingdon's framework

Abstract: This article aims to explain the emergence of the Brazilian Independent Fiscal Institution (IFI), created by the Federal Senate in 2016, based on Kingdon's multiple streams framework. The hypothesis evaluated was that the creation of the IFI was facilitated by the opening of a window of opportunity for institutional changes in the period, accompanied by the timely action of policy entrepreneurs. The empirical evidence collected corroborates the hypothesis raised and suggests the relevance of the Kingdon's framework for understanding the phenomenon studied. As far as it was possible to identify, this is the first study to use Kingdon's model to analyze the birth not only of the Brazilian IFI, but of the any other country. Therefore, future research could expand the horizon of the analysis initiated in this article, including comparative studies on the creation of IFIs in other jurisdictions.

Keywords: Independent Fiscal Institutions, multiple streams framework, John Kingdon, Federal Senate.

O nascimento da Instituição Fiscal Independente brasileira: explicação à luz do modelo de Kingdon

Resumo: Este artigo se propõe a explicar o surgimento da Instituição Fiscal Independente (IFI) brasileira, criada pelo Senado Federal em 2016, com base no modelo dos múltiplos fluxos de Kingdon. Avalia-se a hipótese de que a criação da referida IFI foi facilitada pela abertura de uma janela de oportunidade para mudanças institucionais no período, acompanhada da ação oportuna de empreendedores de políticas públicas. As evidências empíricas obtidas corroboram a hipótese levantada e sugerem a relevância do modelo de Kingdon para a compreensão do fenômeno estudado. Até onde foi possível identificar, este é o primeiro estudo a utilizar o modelo de Kingdon para analisar o nascimento não apenas da IFI brasileira, como a de qualquer outro país. Sendo assim, pesquisas futuras poderiam expandir o horizonte da análise iniciada neste artigo, incluindo estudos comparados sobre a criação de IFIs em outras jurisdições.

Palavras-chave: Instituições Fiscais Independentes, modelo dos múltiplos fluxos, John Kingdon, Senado Federal.

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