

BETWEEN PLANNING AND DEMOCRACY: BUDGETING, CITIZEN PARTICIPATION, AND THE GIS CYCLE

ENTRE O PLANEJAMENTO E A DEMOCRACIA: ORÇAMENTO, PARTICIPAÇÃO POPULAR E O CICLO GIS

ENTRE LA PLANIFICACIÓN Y LA DEMOCRACIA: PRESUPUESTO, PARTICIPACIÓN CIUDADANA Y EL CICLO GIS



<https://doi.org/10.56238/sevenced2026.008-186>

Ailton Ferreira Cavalcante¹

ABSTRACT

Public budgeting is the primary instrument through which governments transform political choices into fundable priorities and concrete actions. This article analyzes how the relaunch of Participatory Budgeting (PB) in Goiânia, after more than two decades of interruption, was integrated into the municipal planning cycle and redefined the role of the budget through the lens of the GIS Cycle (Governance, Innovation, and Sustainability). A qualitative, theory-driven and applied approach is used, based on documentary analysis and methodological illustration. The study examines the articulation between PB, the Multi-Year Plan (PPA 2026–2029), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA 2026), alongside technical training initiatives, Objectives and Key Results (OKRs), transparency mechanisms, and continuous monitoring. Findings indicate that linking citizen deliberation to fiscal decision-making helped transform the budget into a coordinating axis connecting social participation, strategic planning, and fiscal responsibility, enhancing legitimacy, allocative rationality, and institutional learning capacity. Evidence also suggests greater inclusion of demands from historically underserved territories, signaling progress in territorial equity. Nevertheless, challenges remain regarding institutional continuity, citizen communication, and the refinement of impact indicators. The article concludes that integrating budgeting, citizen participation, and results-based management, mediated by the GIS Cycle, represents a promising pathway for strengthening municipal governance, aligning spending priorities with social needs, and preserving fiscal balance.

Keywords: Public Budgeting. Governance. Social Participation. Public Value. GIS Cycle. Government Planning.

RESUMO

O orçamento público é o principal instrumento por meio do qual o Estado transforma escolhas políticas em prioridades financiáveis e ações concretas. Este artigo analisa como a retomada do Orçamento Participativo (OP) de Goiânia, após mais de duas décadas de interrupção, foi integrada ao ciclo de planejamento municipal e reconfigurou o papel do orçamento à luz do Ciclo GIS (Governança, Inovação e Sustentabilidade). Adota-se

¹ Doctoral student in Public Administration. Instituto Brasileiro de Ensino, Desenvolvimento e Pesquisa (IDP).
E-mail: prof.ailton@hotmail.com Orcid: <https://orcid.org/0009-0009-2386-1245>
Lattes: <http://lattes.cnpq.br/0389434047626666>

abordagem qualitativa, teórico-aplicada, baseada em análise documental e ilustração metodológica. O estudo examina a articulação entre OP, PPA 2026–2029, LDO e LOA 2026, bem como a adoção de capacitação técnica, Objectives and Key Results (OKRs), transparência e monitoramento contínuo. Os resultados indicam que a vinculação entre deliberação cidadã e decisões fiscais contribuiu para transformar o orçamento em eixo articulador entre participação social, planejamento estratégico e responsabilidade fiscal, ampliando legitimidade, racionalidade alocativa e capacidade de aprendizagem institucional. Observou-se, ainda, a incorporação de demandas provenientes de territórios historicamente subatendidos, evidenciando avanços em termos de equidade territorial. Persistem, entretanto, desafios relativos à continuidade institucional, comunicação com a sociedade e aprimoramento de indicadores de impacto. Conclui-se que a integração entre orçamento, participação popular e gestão por resultados, mediada pelo Ciclo GIS, constitui caminho promissor para fortalecer a governança municipal, alinhar prioridades orçamentárias às necessidades sociais e preservar o equilíbrio fiscal.

Palavras-chave: Orçamento Público. Governança. Participação Social. Valor Público. Ciclo GIS. Planejamento Governamental.

RESUMEN

El presupuesto público es el principal instrumento mediante el cual el Estado transforma decisiones políticas en prioridades financiables y acciones concretas. Este artículo analiza cómo la reactivación del Presupuesto Participativo (PP) en Goiânia, después de más de dos décadas de interrupción, fue integrada al ciclo de planificación municipal y redefinió el papel del presupuesto a la luz del Ciclo GIS (Gobernanza, Innovación y Sostenibilidad). Se adopta un enfoque cualitativo, de naturaleza teórico-aplicada, basado en análisis documental y en una ilustración metodológica. El estudio examina la articulación entre PP, el Plan Plurianual (PPA 2026–2029), la Ley de Directrices Presupuestarias (LDO) y la Ley de Presupuesto Anual (LOA 2026), así como la adopción de capacitación técnica, Objectives and Key Results (OKRs), mecanismos de transparencia y monitoreo continuo. Los resultados muestran que la vinculación entre deliberación ciudadana y decisiones fiscales contribuyó a transformar el presupuesto en un eje de coordinación entre participación social, planificación estratégica y responsabilidad fiscal, ampliando la legitimidad, la racionalidad asignativa y la capacidad de aprendizaje institucional. También se observaron avances en la incorporación de demandas provenientes de territorios históricamente desatendidos, lo que señala mejoras en términos de equidad territorial. No obstante, persisten desafíos relacionados con la continuidad institucional, la comunicación con la ciudadanía y el perfeccionamiento de indicadores de impacto. Se concluye que la integración entre presupuesto, participación ciudadana y gestión por resultados, mediada por el Ciclo GIS, constituye una vía prometedora para fortalecer la gobernanza municipal, alinear prioridades presupuestarias con necesidades sociales y preservar el equilibrio fiscal.

Palabras clave: Presupuesto Público. Gobernanza. Participación Social. Valor Público. Ciclo GIS. Planificación Gubernamental.

1 INTRODUCTION

The public budget is the main instrument by which the State transforms political decisions into bankable priorities and concrete actions. More than an accounting record, it is a space for dispute, negotiation and definition of collective directions, in which social expectations, fiscal restrictions and government choices are confronted. In this context, different countries and municipalities have sought mechanisms that bring society closer to budgetary processes, either to increase democratic legitimacy or to qualify the allocation of public resources. Participatory Budgeting (PB) has emerged, in recent decades, as one of these alternatives, offering institutional channels for deliberation on local priorities.

The experience of Goiânia is part of this debate based on a singular element: the resumption of PB after more than two decades of interruption and its direct articulation with the formal instruments of planning and budgeting. Instead of episodic and disconnected initiatives, it was decided to integrate popular deliberations into the Multi-Year Plan (PPA 2026–2029), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA 2026), associating them with monitoring and results-based management tools, such as *Objectives and Key Results* (OKRs).

The problem that guides this article can be formulated as follows: how can the integration between budget, popular participation and governance transform PB into an effective mechanism for public decision-making, and not just an advisory one? To address this issue, the GIS (² Governance, Innovation and Sustainability) Cycle framework is adopted, understood as an institutional arrangement capable of articulating transparency, fiscal responsibility, citizen participation and continuous monitoring.

An additional element reinforces the uniqueness of the process analyzed. The integration between popular participation, planning and budget did not result from isolated initiatives, but resulted from a programmatic commitment previously signed in the government plan registered with the Regional Electoral Court (TRE). This document structured the proposals in three major axes, city, citizen and management, and was already permeated by contributions from participatory processes conducted during the electoral period. When incorporated into the planning cycle and the municipal budget, the plan ceased to be a letter of intent and became a strategic reference for the construction of the PPA, the LDO and the LOA, articulating democratic legitimacy and good management technique.

² The GIS Cycle (Governance, Innovation and Sustainability) is an analytical model proposed by Ailton Ferreira Cavalcante, within the scope of his doctorate in Public Administration, supervised by Dr. Jean Santos Lima, which understands state action as a continuous process of formulation, execution, monitoring and feedback of public policies, articulating institutional governance, responsible innovation and sustainability as criteria for creating public value.

Methodologically, a qualitative study is developed, of a theoretical-applied nature, based on documentary analysis and methodological illustration. Normative acts, official reports, administrative records and public materials related to the construction of the PPA, LDO and LOA are examined, as well as the documents produced during the participatory process. The experience of Goiânia is not treated as an explanatory case study in the strict sense, but as a field of demonstration of the applicability of the proposed model.

The article seeks to demonstrate that the link between citizen deliberation and fiscal decisions reconfigures the place of the budget in municipal public management, converting it into an articulating axis between strategic planning, social participation and fiscal responsibility. It is also argued that this institutional arrangement favors the reduction of territorial asymmetries, strengthens the legitimacy of decisions and creates conditions for continuous governmental learning.

Next, we present the theoretical framework that underlies the analysis, discussing the role of the budget in democratic governance and the potentialities and limits of the Participatory Budget, and then examining the experience of Goiânia in the light of the GIS Cycle.

2 THEORETICAL FRAMEWORK

The theoretical framework that supports this study seeks to articulate different fields of literature, public budgeting, participatory democracy, government planning and results-oriented governance, in order to understand how the budget can assume a strategic role in mediating between political choices and social needs. By reviewing classic and contemporary authors, it seeks to show that Participatory Budgeting only achieves effectiveness when integrated into stable institutional structures, capable of transforming citizen deliberations into traceable budget priorities. This conceptual basis allows us to interpret the experience of Goiânia in the light of the GIS Cycle, examining its potentialities, limits and implications for municipal public management.

2.1 PUBLIC BUDGET AS AN INSTRUMENT OF GOVERNANCE

Historically understood as an accounting piece aimed at controlling revenues and expenses, the public budget has come to occupy a central position in the coordination of public policies. It structures priorities, defines fiscal limits, and organizes the decision-making process, functioning as an "articulating nucleus" between planning, execution, and control (GIACOMONI, 2020).

The literature emphasizes that the budget is not a neutral act. It expresses disputes, pacts and distributive choices, reflecting power relations within the State. In this sense, Wildavsky (1986) argues that "the budget is, above all, political", as it translates values and strategies that guide government action.

Nowadays, the budget is increasingly understood as an instrument of governance, articulating actors, rules, evidence and *accountability mechanisms*. Instead of serving only as a formal recording of expenditures, it is now evaluated for its ability to guide results, transparency, and intersectoral coordination (POLLITT; BOUCKAERT, 2017). Such a perspective brings the budget closer to the agendas of modern public management, in which planning, execution and evaluation need to operate in an integrated manner.

2.2 SOCIAL PARTICIPATION, LEGITIMACY AND PUBLIC VALUE

The Federal Constitution of 1988 enshrined social participation as a structuring principle of Brazilian public administration, associating transparency, social control and democratization of decisions (BRASIL, 1988). In these terms, participatory mechanisms began to act not only as consultative instruments, but as instances of deliberation and co-production of public policies.

The literature on participatory democracy highlights that deliberation processes increase legitimacy, strengthen public control, and favor the adaptation of policies to the real needs of citizens. Avritzer (2008) demonstrates that well-designed participatory institutions tend to produce inclusion, public rationality and greater social co-responsibility.

In dialogue with this perspective, the concept of public value broadens the criteria for government evaluation. For Moore (1995), the performance of the State should be judged not only by legality or economy, but by its ability to generate socially recognized results. Thus, participatory processes, when linked to concrete decisions, become an essential component of the legitimacy of policies and, in particular, of budgetary choices.

2.3 PLANNING, BUDGETING AND INSTITUTIONAL INTEGRATION

One of the recurring dilemmas in public management is the dissociation between strategic planning and budget execution. Plans are prepared with low fiscal correspondence, while budgets are built without adherence to previously defined strategies, producing institutional fragmentation and low effectiveness (BRESSER-PEREIRA, 2017).

In the Brazilian case, the framework formed by the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA) seeks to establish a logical link between medium-term goals, annual priorities and resource allocation. However, such

integration depends on state capacity, intersectoral coordination, and monitoring mechanisms capable of translating goals into concrete deliverables (GIACOMONI, 2020).

International organizations reinforce this agenda by pointing out that public decisions must combine evidence, impact assessment and transparency, otherwise they will become vulnerable to opportunistic or technocratic cycles (OECD, 2015). In this sense, the integration between planning and budgeting is a decisive element for the construction of solid and results-oriented governance.

2.4 PARTICIPATORY BUDGETING AND URBAN PLANNING: LESSONS FROM THE BRAZILIAN LITERATURE

The Brazilian literature on Participatory Budgeting highlights that its relevance is not limited to the opening of deliberative spaces, but involves its ability to influence urban planning itself. In a classic study on Goiânia, Vieira (2009) demonstrates that PB was conceived as a mechanism for the democratization of urban decisions; however, its effectiveness was limited by institutional discontinuities and by a still insufficient integration with formal instruments such as the Master Plan.

This finding shows that participatory processes only achieve lasting impact when linked to stable planning and budget structures, capable of translating public deliberations into programmatic priorities and territorially oriented investments. In this sense, the need for models that articulate social participation, strategic planning and budget execution is reinforced, a horizon in which the GIS Cycle, discussed in this article, is inserted.

From a convergent perspective, Fonseca (2009) examined the Participatory Budget of Goiânia as an instrument of democratic management and identified that its legitimacy depends less on the number of assemblies held and more on the institutional capacity to transform deliberations into priorities effectively executed. The author also shows that participation tends to reproduce territorial inequalities when there are no active mobilization policies and transparent prioritization criteria. These findings reinforce the premise adopted in this article: participatory processes need to be integrated into the budget cycle and accompanied by monitoring mechanisms, otherwise they will become symbolic consultations.

In a comprehensive review of recent national academic production, Aires and Aires (2025) demonstrate that the Participatory Budget continues to be a relevant instrument of participatory democracy, especially because it favors transparency, social inclusion, and community engagement. The authors identify, however, that its consolidation depends on three structuring vectors: continuous government commitment, adoption of participatory technologies, and systematic training of civil society. When these conditions are present, the

PB ceases to be a merely advisory mechanism and starts to function as a strategic tool for redirecting public spending to priority areas, aligning sectoral policies with territorial demands. This evidence reinforces the thesis defended in this article: only the integration between popular participation, planning and governance, as proposed by the GIS Cycle, is capable of conferring institutional stability and distributive effectiveness to the public budget.

2.5 DISCONTINUITIES AND "DISMANTLING" OF PARTICIPATORY EXPERIENCES

A significant part of the literature warns that experiences of Participatory Budgeting often suffer processes of institutional discontinuity. Vieira (2015) demonstrates that the "dismantling" of PB does not occur only through formal revocations, but also through subtle mechanisms, such as the reduction of resources, the weakening of councils, the alteration of deliberative rules and the progressive emptying of participatory stages. In this circumstance, participation subsists as a consultative ritual, with no effective impact on budgetary priorities. This finding reinforces a central premise of this article: the sustainability of PB depends on its organic link to the budget cycle (PPA, LDO and LOA), stable transparency rules and continuous public monitoring mechanisms, elements operationalized in this study through the GIS Cycle.

2.6 INSTITUTIONAL INNOVATION AND MANAGEMENT BY RESULTS

The modernization of the State is not restricted to technologies or managerial instruments; It implies institutional innovation, understood as the creation of new arrangements for coordination, participation and organizational learning. Models based on indicators, goals and continuous evaluation gain space because they bring strategic planning and social control closer together.

Tools such as OKRs (*Objectives and Key Results*) and monitoring systems introduce results logic, allowing strategic objectives to be broken down into measurable and trackable goals. However, such instruments only produce sustainable effects when articulated with principles of public ethics, transparency and social participation, avoiding technocratic capture and strengthening the commitment to the public interest (POLLITT; BOUCKAERT, 2017).

2.7 THE GIS CYCLE: GOVERNANCE, INNOVATION AND SUSTAINABILITY

The GIS Cycle, Governance, Innovation and Sustainability is a theoretical-applied model that interprets state action as a dynamic process of planning, execution, monitoring, learning and replanning. Its logic presupposes that public policies, especially the budget,

should be conceived as spaces for collective agreement, based on evidence and oriented to the creation of public value.

While governance refers to the integration between actors, rules, and transparency, innovation refers to the adoption of methodologies capable of bringing planning and results closer together; and sustainability involves both fiscal balance and institutional and social continuity. Applied to the budget cycle, GIS proposes an arrangement in which citizen participation, fiscal responsibility and management by results operate in an articulated way, avoiding both exclusionary technicality and populist practices devoid of criteria (MOORE, 1995; OECD, 2015).

It is important to highlight that the GIS Cycle does not present itself as a rupture in relation to contemporary approaches to governance, but as an applied synthesis of already consolidated contributions. The model dialogues with the literature on *governance networks*, by recognizing the need for articulation between multiple actors; it is close to *collaborative governance*, by emphasizing structured deliberative processes; and it converges with the tradition of *public value governance*, by linking public decisions to the production of collective value. Its originality lies less in the creation of a new paradigm and more in the ability to integrate these references into an operational arrangement aimed at municipal management.

2.8 PARTICIPATORY BUDGETING AS A PROCESS OF CITIZENSHIP EDUCATION AND SOCIAL TRANSFORMATION

Several studies point out that the Participatory Budget should not be understood only as an administrative instrument for the allocation of resources, but as a formative process capable of producing social transformation. By involving citizens in successive stages of deliberation, prioritization and monitoring, PB works as a true "school of democracy", stimulating a sense of co-responsibility and strengthening trust in public institutions. When articulated with transparency and effective enforcement mechanisms, it tends to redirect investments to historically neglected territories, expanding inclusion and distributive justice. On the other hand, experiences marked by low feedback and weak institutionalization tend to generate democratic frustration and discredit (AIRES; AIRES, 2025). In this perspective, this article argues that the integration between citizen participation, strategic planning and governance, operationalized by the GIS Cycle, is a decisive condition for PB to fully fulfill its transformative potential.

2.9 COMPARATIVE LESSONS FROM PARTICIPATORY BUDGETING

The comparative literature shows that consolidated experiences, such as Porto Alegre, Belo Horizonte and Recife, achieved more stable results when they associated social participation with formal planning instruments and permanent monitoring routines. In contexts where such bonds were fragile, discontinuity and emptying were observed over time.

The experience of Goiânia dialogues with these lessons by articulating public deliberation, strategic planning and fiscal governance, seeking to overcome the cycle of episodic initiatives and move towards an institutionally integrated model.

3 METHODOLOGY

This study adopts a qualitative approach, of a theoretical-applied nature, aimed at understanding the public budget as an instrument of democratic governance and institutional integration. It is based on the assumption that budget decisions cannot be interpreted only as accounting records, but as political-administrative processes structured by norms, institutions and participatory mechanisms (WILDAVSKY, 1986; GIACOMONI, 2020).

3.1 RESEARCH DESIGN

The research is characterized as analytical and illustrative, using the experience of the Municipality of Goiânia as a field of methodological illustration, and not as an explanatory case study in the statistical sense. The objective is to examine how the principles of the GIS Cycle, Governance, Innovation and Sustainability, are manifested in the articulation between planning, budgeting and social participation, producing learning that can be transferred to similar contexts.

3.2 PROCEDURES AND SOURCES OF EVIDENCE

The analytical construction of this study was based on three main groups of evidence. The first concerns the normative documents that structure the budget cycle and provide a legal basis for the process analyzed, including the Federal Constitution, the Fiscal Responsibility Law, the 2026–2029 Multi-Year Plan, the Budget Guidelines Law, and the 2026 Annual Budget Law.

The second set comprises institutional documents, such as Participatory Budget reports, plenary records, social mobilization materials and strategic planning instruments, including OKR spreadsheets and monitoring tools used by municipal secretariats.

Finally, a body of national and international academic literature on public budgeting, governance, social participation, and results-oriented management was mobilized, with

emphasis on contributions from Avritzer (2008), Moore (1995), Pollitt and Bouckaert (2017), and OECD (2015), among other authors.

The documentary analysis was developed sequentially. Initially, a conceptual systematization was carried out, in which the central analytical categories were defined, governance, participation, planning-budget integration, public value and GIS Cycle.

Next, an interpretative examination of the materials was carried out, seeking to identify correspondences between these categories and the institutional practices observed in the experience of Goiânia. Finally, an analytical synthesis was elaborated, aimed at understanding how the GIS Cycle contributes to articulate social participation, fiscal responsibility and results-oriented management.

Whenever possible, triangulation was promoted between normative sources, institutional reports, and specialized literature, with the aim of reducing interpretative biases and increasing the consistency of the findings. It was decided not to incorporate, at this stage, interviews with managers, counselors or participants in the process.

This decision was due to the analytical focus adopted, centered on the institutional architecture of the Participatory Budget and its integration into the budget cycle, as well as the time constraints inherent to the period of elaboration of the study. This is a conscious methodological choice, which does not invalidate the results achieved, but signals a promising front for future investigations, especially aimed at understanding citizen perceptions and the subjective effects of the participatory process.

3.3 BOUNDARIES AND LIMITS

The study focuses on the budget cycle associated with the participatory process related to the LOA 2026, especially in its integration with the PPA 2026–2029. It does not cover subjective perceptions of citizens or managers obtained through interviews, which is a recognized limitation. This restriction is partially compensated by the richness of institutional records and the emphasis on in-depth documentary analysis, appropriate to the objectives of a theoretical-applied nature.

3.4 ETHICAL AND TRANSPARENCY CONSIDERATIONS

Because it works exclusively with public and institutional documents, the study does not involve risks to participants. On the contrary, it reinforces the principle of publicity and traceability of decisions, in line with the transparency guidelines defended by international organizations and Brazilian legislation (BRASIL, 1988; BRAZIL, 2000; OECD, 2015).

3.5 DIGITAL GOVERNANCE AS A VECTOR OF QUALIFIED PARTICIPATION

The incorporation of digital tools into the participation process has expanded the scope and transparency of the deliberations, allowing agile access to information, monitoring of the stages and dissemination of results. Electronic platforms, institutional social networks, and open data portals have contributed to reducing geographical barriers and favoring the engagement of segments that traditionally participate less.

This digital dimension reinforces the GIS Cycle by connecting transparency, social control, and fiscal responsibility in the same institutional arrangement.

4 THE EXPERIENCE OF GOIÂNIA: INTEGRATION BETWEEN BUDGET, PARTICIPATION AND GOVERNANCE

Based on the theoretical framework presented, this section examines the recent experience of Goiânia in the resumption of Participatory Budgeting (PB) and its articulation with the municipal planning cycle. The case is analyzed as a field of methodological illustration capable of showing, in practice, how the budget can operate as an axis of integration between governance, social participation and fiscal responsibility.

More than describing events, it seeks to understand the institutional arrangements, procedures, and linkage mechanisms that made it possible to connect popular listening to the formal decisions inscribed in the Multiannual Plan (PPA 2026–2029), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA 2026).

The analysis is organized into subsections that deal with: (a) the historical resumption of PB; (b) the architecture of the participatory process; (c) the incorporation of priorities into the budget; (d) technical training and construction of OKRs; and (e) transparency and monitoring instruments.

Throughout the section, there is a constant dialogue with the GIS Cycle, Governance, Innovation and Sustainability, seeking to demonstrate how planning, participation and management by results were articulated to produce a public governance model oriented to the creation of public value and fiscal sustainability.

4.1 HISTORICAL RESUMPTION OF THE PARTICIPATORY BUDGET IN GOIÂNIA

The experience of Participatory Budgeting (PB) in Brazil has been consolidated, since the 1990s, as one of the most important laboratories of democratic innovation in the world, by allowing citizens to directly influence the allocation of public resources and the design of urban policies (AVRITZER, 2008).

However, as occurred in several Brazilian municipalities, the PB of Goiânia went through a long period of institutional discontinuity, marked by political alternations, fiscal restrictions and changes in government priorities. For more than two decades, binding participation mechanisms have lost space, being replaced by consultative, fragmented or merely informative formats.

The resumption of PB, in the 2025–2026 cycle, thus represented not only the reactivation of a participatory tool, but the reconstruction of an institutional environment focused on the integration between planning, budgeting, and social control.

The decision to reposition PB as a structuring component of the budget process was accompanied by explicit guidelines of transparency, traceability and articulation with the government planning cycle, in line with constitutional principles of participation, publicity and efficiency (BRASIL, 1988) and with the requirements of fiscal responsibility (BRASIL, 2000).

Unlike episodic experiences in the past, the resumption was conceived from the beginning as a multiphase process: community mobilization, holding regional plenary sessions, collection and systematization of proposals, intersectoral technical analysis, and incorporation of viable priorities into the actions provided for in the PPA 2026–2029, the LDO, and the LOA 2026.

This chain sought to overcome the classic distance between "social listening" and "fiscal decision", often pointed out as a factor of frustration and discredit in participatory processes (POLLITT; BOUCKAERT, 2017).

The historical character of the resumption is also expressed in the reconfiguration of the role of the citizen. By participating in face-to-face plenary sessions and digital instruments, the population ceased to exercise a merely demanding function to assume a deliberative role mediated by technical criteria and previously explained fiscal limits.

This change brings the Goiânia model closer to international experiences of collaborative governance in which participation is articulated with evidence, planning and continuous monitoring (OECD, 2015).

In addition, the reactivation of the PB coincided with a movement to strengthen the institutional apparatus of municipal planning, including the implementation of training processes, the adoption of management tools by results and the creation of periodic accountability routines.

Such synergy reinforces the thesis that the sustainability of participatory mechanisms depends on the existence of state capacity capable of translating public deliberations into consistent budgetary decisions (MOORE, 1995; BRESSER-PEREIRA, 2017).

Thus, the resumption of Participatory Budgeting in Goiânia can be understood as a milestone of democratic and administrative reconstruction: it reopens channels of social dialogue, strengthens the legitimacy of budgetary choices and inaugurates a cycle of governance in which participation, technique and fiscal responsibility start to operate in an integrated way. In the following sections, we examine how this process was institutionally designed and how it was connected to the planning and financial decisions of the municipality.

4.2 THE ARCHITECTURE OF THE PARTICIPATORY PROCESS: PLENARY SESSIONS, STAGES AND PRIORITIZATION

The resumption of the Participatory Budget in Goiânia was structured on a methodological design that sought to combine territorial inclusion, procedural transparency and fiscal viability.

The process was organized in successive and documented stages, in order to ensure traceability between the popular demonstration and the decisions incorporated into the municipal budget. This architecture dialogues with consolidated experiences of democratic participation, in which public deliberation is mediated by clear rules, technical criteria, and mechanisms for continuous monitoring (AVRITZER, 2008; OECD, 2015).

The first phase consisted of community and institutional mobilization, involving dissemination on social networks, articulation with local leaders and support from regional administrations.

Subsequently, face-to-face plenary sessions were held in different regions of the city, ensuring that territorial demands could be expressed in a decentralized manner. Each plenary session had technical mediation, prior presentation of the fiscal context and explanation of the legal and financial limits of the municipality, avoiding unrealistic expectations and contributing to a responsible deliberation.

In the second stage, the proposals presented by citizens were collected and systematized. The demands were registered, categorized by thematic area (infrastructure, health, education, environment, mobility, among others) and forwarded for intersectoral analysis. The performance of technical teams, at this time, was decisive in assessing compatibility with the PPA 2026–2029, estimating costs, verifying the existence of related actions, and identifying risks of duplicity or unfeasibility.

The third phase corresponded to the prioritization process, conducted based on previously established criteria: social relevance, territorial impact, financial viability, alignment with strategic priorities, and potential for improvement of public services. This procedure

prevented the PB from becoming a generic list of claims and contributed to its convergence with the guidelines of planning and fiscal responsibility (BRASIL, 2000).

In the final stage, the prioritized proposals were incorporated into the budget actions compatible with the LOA 2026, with an indication of programs, physical goals and sources of funding. The result was the consolidation of an institutional path that connects social listening, technical analysis and fiscal decision-making, reinforcing the credibility of the process and its pedagogical function for citizens. In line with the GIS Cycle, the PB thus operates as a mechanism for integrating democratic governance, methodological innovation and fiscal sustainability.

In addition to its deliberative dimension, the adopted design favored institutional learning. The systematization of demands and the construction of formal records allow the municipality to accumulate historical series, identify territorial patterns and progressively improve its decision-making processes. This characteristic brings PB closer to models of reflective governance, in which participation and monitoring feed each other, strengthening the state's capacity for planning and evaluation (MOORE, 1995; POLLITT; BOUCKAERT, 2017).

4.3 "FROM LISTENING TO THE LAW": INTEGRATION OF THE PARTICIPATORY BUDGET TO THE PPA, LDO AND LOA

One of the central elements of the analyzed experience was the transformation of the demands presented in the plenary sessions of the Participatory Budget into actions formally incorporated into the municipal budget cycle. This path, from public listening to materialization in the law, constitutes the nucleus of legitimacy of the process and the evidence that social participation was not merely consultative, but endowed with an effective capacity for advocacy.

The first movement consisted of the technical compatibility between the population's proposals and the strategic guidelines of the Multi-Year Plan (PPA 2026–2029). The responsible teams evaluated the adherence of the demands to the existing programs, the need to create new actions and the estimate of financial impacts. This exercise avoided both the risk of unenforceable promises and the automatic reproduction of demands unrelated to the municipal strategy — a frequent problem in poorly structured participatory experiences (POLLITT; BOUCKAERT, 2017).

Subsequently, the compatible proposals were incorporated into the priorities defined in the Budget Guidelines Law (LDO), a stage in which prioritization criteria, fiscal limits, and execution parameters were consolidated. This moment worked as a bridge between multi-

year planning and the annual allocation of resources, ensuring coherence between medium-term goals and budgetary possibilities for the following year.

The decisive step occurred with the insertion of PB priorities in the Annual Budget Law (LOA 2026). Each prioritized demand was linked to a specific program, action, and source of funding, with the definition of physical and financial goals. With this, a formal and traceable link was established between citizen deliberation and budget execution, allowing social control to monitor, throughout the year, the fulfillment of collectively defined priorities.

This institutional arrangement reinforced the pedagogical function of the budget by making visible the path that connects participation, decision-making and execution. At the same time, it revealed the importance of internal technical capacities and structured planning instruments, without which participation tends to become frustrated expectations.

From the perspective of the GIS Cycle, the OP-PPA-LDO-LOA integration highlights the articulation between democratic governance, organizational innovation and fiscal sustainability, converting the budget into a true space for public agreement and institutional learning.

To facilitate the understanding of the institutional arrangement built in Goiânia, Table X summarizes the flow that connects social participation, planning, budget decision-making and monitoring of results.

Table 1

Integrated flow of the Participatory Budget of Goiânia

Step	Process description	Institutional instrument	Expected result	Way of monitoring
Mobilization and social listening	Holding regional plenary sessions, collecting proposals and community prioritization.	PB Regulation and intersectoral coordination.	Structured survey of territorial demands.	Meeting records, attendance lists, and systematization reports.
Technical and tax analysis	Evaluation of the legal, budgetary and operational feasibility of the proposals.	Technical opinions of the secretariats and planning team.	Classification of proposals as eligible and non-eligible.	Published opinions and transparency of the criteria used.
Compatibility with planning	Alignment of proposals with programs, goals and strategic axes.	PPA 2026–2029 and program matrix.	Incorporation of priorities into municipal planning.	Adherence maps between proposals and programs.

Budget binding	Definition of appropriations and inclusion in legal documents.	LDO and LOA 2026.	Transformation of participatory decisions into budgetary commitments.	Publication of the LOA and traceability of actions.
Implementation and monitoring	Implementation of prioritized actions and works.	Sectoral plans and administrative contracts.	Progressive delivery of agreed policies.	Dashboards, transparency portals and periodic reports.
Assessment and learning	Review of results, course corrections and accountability to society.	OKRs, indicators and monitoring meetings.	Continuous improvement and strengthening of public trust.	Performance reports and public feedback.

Source: prepared by the authors.

In addition to the synthesis presented in Table 1, some illustrative cases allow us to visualize, in a concrete way, how the priorities deliberated by the population went through the stages of technical analysis, budget linkage and monitoring of results. The following examples are not intended to exhaust experience, but to highlight the traceability of the process and its ability to produce tangible effects in the territories.

Example 1 – Drainage and mobility in a peripheral region

In a region with recurrent flooding, the community prioritized drainage and paving works. The proposal was considered viable, was linked to the urban infrastructure program of the PPA 2026–2029 and became part of the LOA 2026 with a specific allocation. The execution was accompanied by quarterly OKRs, allowing schedule corrections and public disclosure of the results. The case highlights the PB's ability to align territorial demands with transparent tax decisions.

Example 2 — Primary care unit in an area with poor coverage

In a neighborhood with low supply of health services, the local priority was the implementation of a basic unit. After technical analysis, the project was included in the health sector program and in the LOA 2026. From the monitoring, there was an expansion of access and a reduction in travel to other neighborhoods. The example illustrates how the link between participation and budget favors equity gains.

The examples mentioned above present the following sources: *LOA 2026; Participatory Budget Disclosure Report; municipal monitoring panels.*

4.4 PARTICIPATION AND REDUCTION OF TERRITORIAL DISPARITIES

One of the most significant gains of the process was the ability to incorporate demands from historically underserved territories. The distribution of the plenary sessions by

administrative regions, combined with transparent prioritization criteria, contributed to expanding the voice of peripheral neighborhoods and areas with structural deficiencies.

By redirecting investments to these spaces, the Participatory Budget operated not only as a mechanism for social listening, but as an instrument for the gradual correction of intra-urban inequalities, aligning public spending with the principle of territorial equity.

4.5 EVIDENCE OF THE PARTICIPATORY PROCESS IN GOIÂNIA

The resumption of the Participatory Budget in Goiânia presented a procedural design that combined social mobilization, technical analysis and budget linkage. In total, several regional plenary sessions were held, in which the population presented proposals distributed by areas such as urban infrastructure, health, education and social assistance. After the technical screening regarding legal and fiscal feasibility, the prioritized proposals were consolidated and made compatible with the PPA programs, with the goals of the LDO and with the appropriations of the LOA.

This institutional chain is relevant because it avoids the recurrent risk identified in the literature, public consultations that do not turn into enforceable commitments. In Goiânia, on the contrary, each selected priority became part of a cycle of planning, execution and monitoring, with documentary traceability and transparency in the dissemination of results.

4.6 TECHNICAL TRAINING AND OKR CONSTRUCTION: WHEN PARTICIPATION MEETS RESULTS-BASED MANAGEMENT

The consolidation of the Participatory Budget in Goiânia was associated with a deliberate movement to strengthen the administrative capacity of the municipality. It was recognized that social participation is only effective when supported by trained teams, clear methodologies and instruments capable of translating public deliberations into measurable goals. In view of the facts, a technical training program was implemented aimed at managers and civil servants involved in planning, budgeting and monitoring.

The training contents covered fundamentals of government planning, integration between PPA, LDO and LOA, principles of fiscal responsibility, prioritization techniques and use of indicators. In parallel, the *Objectives and Key Results* (OKRs) methodology was introduced, adapted to the specificities of the public sector. The logic of OKRs consists of defining clear strategic objectives and verifiable key results, allowing for periodic monitoring of institutional performance and course correction whenever necessary (POLLITT; BOUCKAERT, 2017).

The construction of the OKRs took place collaboratively, involving different secretariats and municipal agencies. Each strategic objective was broken down into goals associated with budget programs, indicators, and execution deadlines.

With this, a vertical alignment was created between strategic planning, authorized budget and executive actions, reducing the risk of disconnection between discourse and practice. At the same time, the horizontal alignment between the areas was strengthened, avoiding overlaps and stimulating intersectoral cooperation.

From the point of view of Participatory Budgeting, OKRs played an important role in linking population priorities to monitorable institutional commitments. Demands selected in the plenary sessions could be associated with specific key results, which facilitated monitoring by control bodies and by society itself.

This dynamic reinforced the pedagogical function of the process, by showing that collective choices imply deadlines, costs, indicators, and responsibilities that are clearly distributed.

From the perspective of the GIS Cycle, Governance, Innovation and Sustainability, the adoption of technical training and results-based management instruments reveals that democratic participation and administrative rationality are not mutually exclusive, but complementary.

Institutional innovation resides precisely in the articulation between public deliberation, state capacity and fiscal responsibility, resulting in a governance model oriented to the creation of public value (MOORE, 1995; OECD, 2015).

4.7 INDICATORS FOR INSTITUTIONAL MONITORING AND LEARNING

The adoption of OKRs has made it possible to transform participatory deliberations into measurable goals, linked to deadlines, responsible parties, and sources of funding. In addition to physical and financial monitoring, the model incorporated result indicators, such as expanding access to services, improving infrastructure, and perceived user satisfaction.

The combination of goals and indicators creates an environment conducive to institutional learning: policies are monitored, evaluated, and corrected on an ongoing basis, avoiding both unrealizable promises and investments disconnected from social needs.

4.8 TRANSPARENCY, MONITORING AND SOCIAL CONTROL

The effectiveness of the Participatory Budget depends not only on the initial deliberation, but on the ability to follow, over time, the fate of the chosen priorities. In Goiânia, the resumption of the process was accompanied by efforts to systematically publicize the

stages, results and budget constraints, consolidating the principle of transparency as a central component of democratic governance.

Several instruments were used to ensure visibility of the decisions: disclosure of the plenary sessions and their results, availability of synthetic and analytical reports, registration of prioritized demands and their correspondence with programs and actions of the Annual Budget Law.

In addition, dashboards and digital tools now allow the monitoring of goals associated with OKRs, giving materiality to social control and enabling permanent scrutiny by citizens, councils, and control bodies.

This set of measures contributed to the creation of evidence trails, through which it is possible to reconstruct the path that goes from popular participation to budget execution. Such traceability reduces information asymmetries, strengthens public trust, and hinders practices of political capture or arbitrary redirection of resources.

In line with international guidelines for good governance, transparency is no longer a mere formal duty and starts to operate as a mechanism for accountability and institutional learning (OECD, 2015).

Another relevant aspect was the incorporation of monitoring as an administrative routine. Periodic follow-ups made it possible to identify delays, reschedules, and advances, favoring continuous adjustments and clear communication with society.

This dynamic reinforces the cyclical and reflective character of the process, bringing it closer to the logic of the GIS Cycle, in which planning, executing, measuring, and replanning are interdependent moments.

In summary, the transparency and monitoring policy associated with the Participatory Budget of Goiânia consolidated an environment of expanded social control, in which the population not only participates in the choice of priorities, but also monitors their implementation.

By articulating participation, accessible information and evaluation mechanisms, the municipality advances in the construction of a governance model that combines democratic legitimacy, administrative efficiency and fiscal responsibility.

5 RESULTS AND DISCUSSION

5.1 THE BUDGET AS AN INTEGRATING AXIS OF THE GIS CYCLE

The results of the analysis show that, in Goiânia, the budget ceased to operate as a mere accounting record to assume the role of an articulating axis between strategic planning, social participation and fiscal responsibility.

The integration between Participatory Budgeting, PPA, LDO, and LOA demonstrated, in practice, that it is possible to transform the budget into a space for public agreement, consistent with the concept of governance discussed in the theoretical framework (GIACOMONI, 2020; POLLITT; BOUCKAERT, 2017).

From the perspective of the GIS Cycle, the budget functioned as a point of convergence between governance (rules, actors and transparency), innovation (methodologies and instruments) and sustainability (fiscal balance and institutional continuity).

By linking participatory decisions to traceable budget actions, the process avoided both isolated technicality and symbolic participation, reaffirming the potential of the budget as a democratic and strategic space.

5.2 BINDING PARTICIPATION AND LEGITIMACY OF DECISIONS

Another relevant result concerns the quality of participation. The PB analyzed was not limited to informal consultations; He produced decisions with effective capacity to influence the budget. This characteristic reinforces the argument that binding participation contributes to increasing legitimacy, public trust and social co-responsibility (AVRITZER, 2008).

In addition, the combination of citizen deliberation and technical analysis prevented the process from being captured by unfeasible or corporate demands. The adopted model shows that participation is not synonymous with improvisation, but can be compatible with prioritization criteria and fiscal limits, as long as such criteria are made explicit and shared with society (BRASIL, 2000).

5.3 INSTITUTIONAL LEARNING AND MANAGEMENT BY RESULTS

The incorporation of technical capacity building and OKRs revealed that the sustainability of PB depends on the existence of state capacity. By adopting results-based management instruments, the municipality created mechanisms for aligning strategic objectives, budget programs and monitorable goals, strengthening the reflective character of the process.

This result confirms the thesis that democratic participation and administrative rationality are complementary dimensions. Institutional innovation is not only in the opening of spaces for deliberation, but in the creation of routines that allow for the monitoring, evaluation and reprogramming of public policies in a transparent manner (MOORE, 1995; OECD, 2015).

5.4 TRANSPARENCY AND SOCIAL CONTROL AS A GUARANTEE OF SUSTAINABILITY

The establishment of evidence trails, public reports and monitoring panels contributed to consolidating an environment of expanded social control. The possibility of following the complete cycle, from plenary to execution, strengthens public confidence and creates incentives for managers to maintain coherence between planning and execution.

This result reinforces the idea that transparency should not be seen only as a formal duty, but as an active instrument of governance and prevention of institutional setbacks. In contexts of political alternation, the existence of registries and monitoring mechanisms increases the chances of continuity of the agreed policies.

5.5 LIMITS AND CHALLENGES IDENTIFIED

Although the advances observed are significant, the experience analyzed reveals a set of challenges that need to be faced to ensure the sustainability of the model. A first aspect refers to the need to expand and qualify public communication, using accessible language and diversified formats, so that the entire population can understand the stages, criteria and results of the process. Added to this is the permanent risk of fiscal restrictions, which can reduce the deliberative space and limit the execution of the priorities agreed with society.

Another relevant challenge concerns the dependence on institutional continuity and the maintenance of qualified technical staff, an essential condition to preserve routines, procedures and organizational memory. In addition, it is increasingly necessary to improve indicator systems, moving from metrics focused only on physical-financial execution to instruments capable of capturing distributional effects and concrete social impacts.

In summary, these limits indicate that the consolidation of the arrangement requires continuous investments in training, transparency and institutionalization of participatory practices, under penalty of regression to traditional bureaucratic models. It should also be noted that this article focused on the institutional analysis of the process, based on official documents and administrative records. Important fields of investigation remain open, such as citizens' perception of Participatory Budgeting, distributional effects in different regions of the city, and longitudinal evaluation of the impacts produced. Future research may combine qualitative and quantitative methods, allowing us to measure, with greater precision, the extent to which the integration between participation, planning and budget contributes to the generation of public value.

5.6 INTERPRETATIVE SYNTHESIS

In summary, the results suggest that the experience of Goiânia confirms the central hypothesis of this article: when articulated with planning and supported by results-based management instruments, Participatory Budgeting can reconfigure the role of the public budget, bringing it closer to a governance model that combines democratic legitimacy, technical rationality and fiscal sustainability.

The GIS Cycle proved to be useful both as an interpretative lens and as a practical guideline, allowing us to understand the interdependence between participation, planning and monitoring. Although the study does not intend statistical generalization, its implications offer relevant clues for local governments seeking to innovate in the field of participatory budgeting and contemporary public management.

6 CONCLUSION

The study analyzed the resumption of the Participatory Budget of Goiânia and its articulation with the municipal planning cycle in the light of the GIS Cycle, Governance, Innovation and Sustainability. The experience examined demonstrates that the public budget can cease to be a mere accounting piece to become a strategic space for democratic agreement, institutional integration and creation of public value.

It was shown that the link between Participatory Budgeting, Multi-year Plan, Budget Guidelines Law and Annual Budget Law allowed structuring a traceable path between social participation, technical analysis and fiscal decision. The combination of territorial plenary sessions, reasoned prioritization, training of civil servants, and adoption of OKRs contributed to reducing the historical distance between planning and execution, strengthening transparency and social control.

The results suggest that, when supported by state capacity, results-based management instruments and permanent monitoring mechanisms, the Participatory Budget can assume a structuring role in the municipal budget process. From this perspective, democratic participation and administrative rationality are no longer opposite dimensions and start to reinforce each other, forming a governance model compatible with the principles of fiscal responsibility and public efficiency.

However, persistent challenges are recognized: the need for more accessible communication, risks arising from fiscal constraints, dependence on institutional continuity and improvement of social impact indicators. Such limits indicate that the consolidation of the model requires continuous investment in training, transparency and institutionalization of participatory routines.

From a theoretical point of view, the GIS Cycle proved to be a useful tool to understand the interdependence between planning, budgeting and participation, offering a lens capable of integrating governance, innovation and sustainability. From a practical point of view, the experience of Goiânia suggests replicable paths for local governments interested in strengthening their planning structures and democratizing the budget process.

Finally, the articulation between budget, popular participation and management by results proves to be a promising way to bring public planning closer to the concrete life of cities, expanding democratic legitimacy, administrative efficiency and fiscal responsibility, essential pillars for the construction of a State capable of responding, in a transparent and sustainable way, to the demands of contemporary society.

REFERENCES

- Aires, M. A., & Aires, L. S. A. (2025). O orçamento participativo como ferramenta de transformação social: Um panorama da produção acadêmica (2019–2024). *Interference Journal*, 11(2), 919–951. <https://doi.org/10.36557/2009-3578.2025v11n2p919-951>
- Avritzer, L. (2008). *Democracia e os espaços públicos no Brasil* (2ª ed.). Editora Unesp.
- Brasil. (1988). *Constituição da República Federativa do Brasil*. Senado Federal.
- Brasil. (2000). Lei Complementar n.º 101, de 4 de maio de 2000. Estabelece normas de finanças públicas voltadas para a responsabilidade na gestão fiscal. *Diário Oficial da União*.
- Bresser-Pereira, L. C. (2017). *A reforma gerencial do Estado* (3ª ed.). FGV Editora.
- Cavalcante, A. F. (2025). *Governança e sustentabilidade em cidades inteligentes: Uma proposta de aplicação do Ciclo GIS* [Tese de doutorado, Instituto Brasileiro de Ensino, Desenvolvimento e Pesquisa].
- Doerr, J. (2018). *Measure what matters: How Google, Bono, and the Gates Foundation rock the world with OKRs*. Portfolio/Penguin.
- Fonseca, J. F. R. (2009). *O orçamento participativo e a gestão democrática de Goiânia* [Dissertação de mestrado, Universidade Católica de Goiás].
- Giacomoni, J. (2020). *Orçamento público* (18ª ed.). Atlas.
- Goiânia. Prefeitura Municipal. (2025a). *Lei de Diretrizes Orçamentárias — LDO 2026*. Secretaria Municipal da Fazenda.
- Goiânia. Prefeitura Municipal. (2025b). *Lei Orçamentária Anual — LOA 2026*. Secretaria Municipal da Fazenda.
- Goiânia. Prefeitura Municipal. (2025c). *Planejamento Estratégico Municipal 2026–2029*. Secretaria Municipal da Fazenda.
- Goiânia. Prefeitura Municipal. (2025d). *Plano Plurianual 2026–2029 (PPA)*. Secretaria Municipal da Fazenda.
- Goiânia. Prefeitura Municipal. (2025e). *Relatório de Evidenciação do Orçamento Participativo — Goiânia 2026*. Secretaria Municipal da Fazenda.

- International Organization for Standardization. (2019). ISO 37122:2019 — Sustainable cities and communities: Indicators for smart cities.
- Moore, M. (1995). *Creating public value: Strategic management in government*. Harvard University Press.
- Organisation for Economic Co-operation and Development. (2015). *Government at a glance 2015*. OECD Publishing.
- Organisation for Economic Co-operation and Development. (2016). *Open government: The global context and the way forward*. OECD Publishing.
- Pollitt, C., & Bouckaert, G. (2017). *Public management reform: A comparative analysis* (4^a ed.). Oxford University Press.
- Smith, G., & Soneryd, L. (2014). Participatory governance and digital platforms. *Policy & Internet*, 6(2), 117–138.
- Vieira, M. M. C. (2009). *A inclusão do orçamento participativo no planejamento urbano de Goiânia* [Dissertação de mestrado, Universidade Católica de Goiás].
- Vieira, M. M. C. (2015). *Desmantelar políticas participativas: Limites e retrocessos do Orçamento Participativo* [Manuscrito acadêmico].
- Wildavsky, A. (1986). *The politics of the budgetary process* (4^a ed.). Little, Brown and Company.