

Participatory budgeting at a community level in Porto Alegre: a Bourdieusian interpretation

Participatory
budgeting

739

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Abstract

Purpose – The purpose of this paper is to explore how accountability practices can enable sociopolitical emancipation.

Design/methodology/approach – The authors explore the emancipatory potential of accountability from a Bourdieusian perspective. The study is informed by a two-month socio-ethnographic study of the participatory budgeting (PB) process in Porto Alegre (Brazil). The field study enabled us to observe accountability and participatory practices, conduct 18 semi-structured interviews with councillors, and analyze survey data gathered from budgeting participants.

Findings – The paper demonstrates how PB both strengthened the dominants in the Porto Alegrens political field and changed the game played in this field; was characterized by accountability practices favouring the election of councillors with distinctive capitals, who were “dominated-dominants dominating the dominated”; brought emancipatory perspectives to councillors and, by doing so, opened the path to social change but also widened the gap with ordinary participants.

Research limitations/implications – The research supports Shenkin and Coulson’s (2007) thesis by demonstrating that accountability, when associated with participative democracy, can create substantial social change. Significantly, by investigating the emancipatory potential of accountability, the authors challenge the often taken-for-granted assumption in critical research that accountability reinforces asymmetrical power relations, and the authors explore alternative accountability practices. Doing so enables us to rethink the possibilities of accountability and their practical implications.

Originality/value – The authors study the most emblematic example of participatory democracy in South America; and the authors use Bourdieu’s theoretical framework to approach accountability at a community level.

Keywords Brazil, Democracy, Bourdieu, Accountability, Emancipation, Participatory budgeting

Paper type Research paper

1. Introduction

Over the last three decades, accountability mechanisms have been blossoming (Goetz and Jenkins, 2004, p. 4) in the context of a severe crisis of legitimacy for liberal democracies (Tinker and Gray, 2003). Among the mechanisms, many shared accounting dimensions and were backed by emancipatory projects. Yet the emancipatory potential of accountability has not been well developed in critical accounting literature (Gallhofer, 2002, p. 4; Gallhofer and Haslam, 2004; Goetz, 2005; Moerman, 2006; Shenkin and Coulson, 2007). One reason may lie in the predominant understanding of power (Gray, 1992, p. 415), in which power is often conceptualized as inherently coercive and “invariably asymmetrical” (Bryer, 2014a, p. 4), so that accountability mechanisms are most often regarded as strengthening oppression. Another reason is that accounting research on accountability traditionally takes organizations, especially corporations and their stakeholders, as “the focal point for accountability systems, relations and practices” (Shenkin and Coulson, 2007, p. 299), where it is seldom possible to observe emancipatory issues. However, the emancipation made possible by the inclusionary and democratic



Accounting, Auditing &
Accountability Journal
Vol. 28 No. 5, 2015
pp. 739-772

© Emerald Group Publishing Limited
0951-3574
DOI 10.1108/AAAJ-03-2013-1245

participation of individuals (Molisa, 2011, p. 478; Shenkin and Coulson, 2007, p. 301) may be observed in non-traditional managerial settings, such as in third-sector organizations as analyzed by Bryer (2011, 2014a, b), or in the political space, which tends to be under-examined in critical accounting literature (Goddard, 2004; Shenkin and Coulson, 2007).

In this paper, we explore the extent to which accountability can lead to emancipation. We understand accountability as a practice (Roberts, 1996) which implies relationships that involve “the giving and demanding of reasons for conduct” (Roberts and Scapens, 1985, p. 447). Following Inglis (1997, p. 11), we define emancipation as a process that involves “a continual struggle to reveal the ever-changing nature of power [...] [in which individuals] have sufficient resources to get their own way and do what they want despite, as Weber says, the resistance of others”. From this perspective, we study how relationships involving the giving and demanding of reasons for conduct, as well as the practices of giving and demanding such reasons, may help transform the ethos of individuals who become able to find their own way; consequently, we also study how individual transformations may facilitate social change by contributing to the breaking of patterns of domination and to changing power relations. To answer these questions, we investigate the emancipatory potential of accountability through an analysis of an accounting and accountability device known as Participatory Budgeting in Porto Alegre (PBPOA[1]), which is situated in the political domain.

PBPOA was implemented in 1989 by the left-wing Brazilian Workers' Party (*Partido dos Trabalhadores* or PT) with the objectives of “democratizing democracy” (Santos, 2007), eradicating corruption and clientelism, and improving the living conditions of the most deprived (Sintomer *et al.*, 2012; Utzig, 2000). At a community level, PBPOA has enabled citizens, through their elected councillors and delegates, to discuss, negotiate and control the budgetary process. It has encountered worldwide recognition for its success: it became an integral part of the alter-globalization project behind the World Social Forum (Biagiotti, 2004; Menser, 2005; Teivainen, 2002; Wasserman, 2004), has been praised by academics (see e.g. Abers, 2000; Baiocchi, 2002; Cabannes, 2004; Goldfrank, 2006; Leubolt *et al.*, 2008; Navarro, 2004a, b; Santos, 2007; Sintomer *et al.*, 2008, 2012; Utzig, 1996, 2000; Wampler, 2007), and named as a “best practice” (Speer, 2012, p. 2379) by international agencies and institutions, many of them belonging to the neoliberal Washington consensus. Finally, it has inspired 1,500 instances of participatory budgeting (PB) over the five continents (Ganuza and Baiocchi, 2012).

This consensual endorsement of PBPOA by diverse, even antagonist approaches has been a key motivation for our investigation. Moreover, we share two Bourdieusian and, at first sight, contradictory ideas on domination and representation in the political space, which challenge any prenotions we may have on the introduction of this participatory process: on the one side, we believe the conditions for successful participation in the political arena are not equally distributed among citizens (Bourdieu, 1981, 1984a, b, 2000a, b, 2001a), so that the introduction of a new representative mechanism might only naturalize the domination of a sector of the population without significantly changing existing inequalities; on the other side, we believe that popular participation in the political field can be a means to construct “a genuine democracy” (Bourdieu, 2004, p. 43). With this in mind, we wish to examine PBPOA's emancipatory potential. In this research, we will draw from Bourdieu's works in two further ways: first, the Bourdieusian conceptual framework (Bourdieu, 1979, 1980a, b, 1992, 1996b, 2000a, b, 2012a, b; Bourdieu and Wacquant, 1992) is used to analyze agents' practices, to investigate the logics of domination, and to figure out possibilities for change and emancipation; then, our research design is constructed using Bourdieusian epistemology

(Bourdieu *et al.*, 2006; Bourdieu, 1993, 2000d), which emphasizes the importance of understanding social agents and explaining social phenomena in succession, through the joint use of qualitative and quantitative data. Thus descriptive statistics of the PB councillors were collected, and 18 semi-structured interviews with PB councillors were conducted during a two-month ethnographic field study in 2006.

This paper begins by presenting our methodology and research design (Section 2), followed by an overview of the PB process in the political domain (Section 3); we will study PB participants' accountability practices and the social characteristics of councillors in order to explore the possible gap between councillors and their constituents (Section 4); we will also explore the emancipatory possibilities offered by PB to councillors (Section 5); and finally, we will discuss our results and we will conclude (Section 6).

2. A socio-ethnographic approach to emancipatory accountability

2.1 *Accountability, emancipation and participation in critical accounting literature*

From a critical perspective, to associate accountability with emancipation may at first sight appear difficult: accountability modalities are defined and imposed by those who are, in a given context, the dominants (Roberts and Scapens, 1985, p. 450); these dominants may finally use accountability mechanisms as smokescreens that reinforce their domination (see e.g. Collier, 2005; Cooper and Johnston, 2012; Archel *et al.*, 2011). It has been shown, however, that accountability can be appropriated by diverse ideological interests (Arnold and Hammond, 1994; Gray, 1992; Shearer, 2002); that accountability, together with accounting, can be a constitutive element of democracy (Rose, 1991, p. 690); and that it can serve emancipatory purposes (Arnold and Hammond, 1994; Gallhofer and Haslam, 2004; Gray, 1992; Moerman, 2006; Shearer, 2002).

In Latin America, the implementation of participatory and accountability devices, designed to consolidate representative regimes and to improve democracy through the inclusion of marginalized groups, has been associated with an emancipatory programme (Goetz and Jenkins, 2004; Mainwaring and Welna, 2003; Popovski *et al.*, 2012). Liberation theology and the ideas of Paolo Freire have influenced current understanding of participation as a mode of liberation in the region (Gallhofer, 2002; Gallhofer and Haslam, 2004; Moerman, 2006). While Christian liberation theology recognizes the need for social change because of the oppressive role of capitalistic structures (Gallhofer and Haslam, 2004, p. 383), Freire's (2000) *Pedagogy of the Oppressed* calls for the *conscientização* ("conscientization") of the masses as a process of "inner self liberation" (Moerman, 2006, p. 176), whereby the oppressed, in understanding their situation and causes of their oppression, can take action against oppression (Boff, 2011). Both liberation theology and Freire's ideas have contributed to the education and increased participation of the disenfranchised (De Kadt, 1982, p. 574; Bidegain, 1993; Daudelin and Hewitt, 1995). These projects have been left unexplored in critical accounting literature (Gallhofer, 2002; Gallhofer and Haslam, 2004; Moerman, 2006) in spite of being very important to critical accounting research: the study of such projects reveals that community-centred approaches to accountability can be developed, which would enable the critical researcher to serve better the interests of the marginalized by engaging him/her with agents in the political space (Lehman, 2001; Shenkin and Coulson, 2007, p. 309), and would teach lessons on emancipatory struggles in emerging countries, thus breaking with "the Eurocentric and neocolonial structures of knowledge production that are dominant in our world" (Teivainen, 2002, p. 630).

The PB process in Porto Alegre has been inspired by Freirian pedagogy and liberation theology (Utzig, 2000, p. 6; Wasserman, 2004, p. 163). Northern countries have also been inspired by this practice, which Sintomer appropriately termed “the return of the caravels” (Sintomer *et al.*, 2008). Moreover, PBPOA has often been cited as a source of inspiration for the French and Brazilian alter-globalization activists who founded the World Social Forum in Porto Alegre in 2001 (Biagiotti, 2004; Teivainen, 2002; Wasserman, 2004). The city, which hosted the forum for three years in succession, became viewed as the “world capital for hope” (Goldfrank, 2006, p. 15; see also Goldfrank and Schneider, 2006, p. 15; Sader, 2003), and both the World Social Forum and PBPOA were praised for concretizing the struggle for a new political project that could reshape the “global geography of power” (Menser, 2005, p. 107) and improve democracy through increased political equality, self-development and self-governance (Biagiotti, 2004; Menser, 2005).

2.2 Emancipatory accountability as practice: a Bourdieusian approach

PBPOA creates a participatory arena where budgetary processes and public finance allocations are discussed, where future city investments are planned and where past expenses are controlled. Through participation, it offers new possibilities for interactions between citizens and their municipal government, and for citizens to monitor their local administration. With the implementation of a new representative mechanism, a new chain of accountability is introduced in which councillors, who hold the most prestigious function in PBPOA, occupy a central and pivotal position; they are held accountable by participants who have elected them, and they are charged with asking the municipal government for accounts. In this paper, we will focus on the practices, characteristics and careers of councillors in order to investigate the emancipatory potential of PBPOA accountability.

Since accountability, as a practice, “does not stand alone” (Dixon *et al.*, 2006, p. 407), to comprehend it requires consideration of the social and institutional environments in which agents are embedded (Dixon *et al.*, 2006; Ebrahim, 2005; Goddard, 2004; O’Dwyer and Unerman, 2008). For this reason, an ethnographic approach is necessary (Bryer, 2014a, p. 4). In order to explore the emancipatory potential of accountability, this ethnographic approach must be complemented with a sociological one which considers the social characteristics, backgrounds and becoming of agents.

A Bourdieusian framework enables examination of the emancipatory potential of an accountability mechanism from a socio-ethnographic perspective. Bourdieu’s “relational sociology” (Bourdieu, 1996a; Bourdieu and Wacquant 1992; Golsorkhi *et al.*, 2009, p. 783) assists us to understand ethnographically the embedded practices and dispositions (Bourdieu, 1977, 1992), and to explain sociologically what guides human behaviours (Bourdieu, 1996a, b, 2000a, b; Wacquant, 2011), how patterns of domination are reproduced (see e.g. Bourdieu 1984a, 1996b, 1998, 1999) and how changes are made possible.

In order to understand Bourdieu’s sociology of domination it is necessary, first, to understand the whole Bourdieusian framework, with its inter-related concepts of field, capital, habitus, symbolic violence, *illusio*, *doxa* and practice. For Bourdieu, society is divided into social arenas termed fields, which can be conceptualized as relatively autonomous systems of social positions. In a field, both conscious and unconscious struggles occur over desirable resources, named capitals (Bourdieu and Wacquant, 1992). The outcomes of these struggles and, more precisely, the amount and structure

of capitals held by agents will determine the positions of agents in the field, which is structured by objective power relations between such positions (Bourdieu, 1996a). Bourdieu distinguishes between different types of capital – principally five – that an agent may acquire during his/her life. Economic capital comprises financial and material resources; social capital consists of the network of social relations that agents can mobilize for their interests (Bourdieu and Wacquant, 1992); cultural capital refers to sources of cultural legitimacy and exists as an incorporated form (called habitus), as an objectified form, such as books, and as an institutionalized form, such as academic qualifications – also called educational capital (Bourdieu, 1979); symbolic capital occurs as an outcome of field struggles when any other types of capital give rise to esteem and recognition by other agents in a given field so that power relations become legitimate domination (Bourdieu, 1992, 1998); political capital is partly material, “objectified in things (and in particular in everything that constitutes the symbolic nature of power – thrones, specters and crowns)” and partly symbolic as “the product of subjective acts of recognition [which], insofar as it is credit and credibility, exists only in and through representation, in and through trust, belief and obedience” (Bourdieu, 1991, p. 192).

The desirability of any capital, which determines its value, is both a cause and an outcome of the struggles occurring in a field. Thus it is specific to, hence characterizes, a field at any given time. Capitals may be convertible and transferred to different fields at different rates of exchange, depending on their nature and the considered field (Bourdieu and Wacquant, 1992). Among capitals, cultural capital occupies a privileged position in Bourdieu’s studies, many of which explain the reproduction of domination patterns through habitus. Habitus is a socially constituted “system of lasting, transposable dispositions, which, integrating past experiences, functions at every moment as a *matrix of perceptions, appreciations and actions*” (Bourdieu, 1977, p. 82-83). Habitus is not monolithic (Lahire, 2006) and it is possible to identify and analyze a localized component of the habitus acquired by agents in a specific social situation (Wacquant, 2002, 2011). Habitus contributes to the reproduction of domination patterns because of its resilience and the predominant role of primary socialization in its constitution; moreover, it provides “the basis of an implicit collusion among all the agents who are products of similar conditions and conditionings” (Bourdieu, 1998, p. 145). Habitus should not be confused with *practice*, which is what agents carry out in a field (Bourdieu, 1977). Because of the influences of field structures on practice, “practices in the same field tend to have common patterns” (Golsorkhi *et al.*, 2009, p. 784).

Bourdieu also devoted substantial research to the specific role of symbolic capital, whose appropriation legitimates objective power relations (Bourdieu, 1992, 1998) by giving to dominant groups the “power *over* capital” (Farjaudon and Morales, 2013, p. 157), that is, the power to designate the most valuable types of capital. Consequently, objective power relations are not recognized as such, and the dominated may “participate in the pursuit of dominant interests, possibly unknowingly or in the belief that they are pursuing their own interests” (Farjaudon and Morales, 2013, p. 155). This misrecognized perpetuation of domination, to which the dominated contribute, is called symbolic violence. Symbolic violence prevents agents from perceiving that the odds favour the perpetuation of existing domination patterns, and agents take seriously the game played in the field for the appropriation of capitals. “The adherence to the game as a game, the acceptance of the fundamental premise that the game [...] is worth being played, being taken seriously” (Bourdieu, 1996a, p. 333) is what Bourdieu refers to as the *illusio*. In each field, a distinctive *illusio* exists. The unquestioned acceptance of the

rules of the game, of the “space of legitimate discussion” relies on a set of presuppositions, of pre-reflexive and taken-for-granted schemes of perception produced by social structures, which are known as doxa (Bourdieu, 1998, p. 100).

Bourdieu’s sociology of domination is useful in an analysis of change – even of emancipation – which is seldom recognized, including in accounting literature (Boyer, 2003; Cooper and Coulson, 2013; Malsch and Gendron, 2013; Oakes *et al.*, 1998). First, field struggles can change the existing distribution of capital, and hence domination patterns; in Bourdieusian sociology, the structures of a field determine the conditions for, and are the result of, collective action (Bourdieu and Wacquant, 1992; Ramirez, 2001, p. 412). Second, agents can use capitals in different ways: they can squander their resources, as well as make them grow; domination patterns can evolve in different ways, depending on the use of capitals by agents. Finally, the pedagogic dimension of symbolic violence makes change possible; symbolic violence is not only a misrecognized violence that is based on the exclusion of forms of expression by the dominated, it also has a pedagogic dimension through the imposition of the language of the dominants (Bourdieu, 2012b; Oakes *et al.*, 1998). By learning this language, a minority of dominated agents can acquire new dispositions and resources that enable them to access social milieus where they would not initially be expected. By doing so, they can become emancipated and contribute to the diversity of social backgrounds of members of dominant groups, which can favour social change, especially when these newcomers, because of their social backgrounds, have critical stances on social hierarchies and can impose new forms of capitals in the field struggles (Bourdieu, 1996a; Golsorkhi *et al.*, 2009, p. 784).

In this research, we explore the struggles which took place in the Porto Alegre political field and led to the implementation of PBPOA, and in doing so gain understanding of the possibilities for change in this field. We also analyze the practices and capitals of councillors who have been elected to the most prestigious position in PBPOA, so as to comprehend the resources the PB process favours, as well as the possible gap between representatives and participants. Lastly, we examine how PBPOA may have changed councillors’ destinies through the acquisition of new capitals and a participatory habitus, characterized by new perceptions of society and dispositions. From this perspective, the concept of social trajectory coined by the Bourdieusian researcher, Passeron (1990), is heuristically relevant. Social trajectory is both a product and a cause of habitus (Wacquant, 2011); it is defined by Bourdieu (1996a, b, p. 258) as “the *series of positions* successively occupied by the same agent or group of agents in successive spaces”. In studying the positions – and their related prestige – that were occupied successively by councillors in different spaces, before and after their mandates, we can explore how PBPOA may have contributed to the emancipation of these agents, and consequently to the renewal of members of dominant groups, thus creating possibilities for social change. By doing so, we can explore the extent to which PB, as an accountability device, represents a viable alternative in favour of the disenfranchised.

2.3 Research design

Our research relies on primary qualitative data and secondary quantitative data that are based on two months of ethnographic observation, 18 semi-structured interviews of PB councillors, and statistics of PBPOA participants. The joint use of qualitative and quantitative methods in the study of a single social phenomenon, that is, data

triangulation, is heuristically both relevant and consistent with our Bourdieusian lens. Data triangulation helps to understand agents and their representations and also to *explain* social phenomena by identifying the positions of these agents in the social field (Bourdieu, 2000, 1993). To understand and to explain are two successive steps of a single research process by which the researcher can explain how people behave, based not only on how these people describe their actions but also on their objective characteristics (Bourdieu *et al.*, 2006). Since we wish to study veiled power relations in the political field, data triangulation is particularly relevant. We made this triangulation by comparing the results obtained from our ethnography, interviews and statistics. Through an iterative process, we were able to reduce shadow zones and develop a thorough understanding of our object.

Statistical data were produced by the Non-Governmental Organization (NGO) *Centro de Assessoria e Estudos Urbanos* (CIDADE, 2003a, b) and by the sociologist, Luciano Fedozzi (2007), from the Federal University of Rio Grande do Sul. They were based on 1,593 questionnaires, distributed on a random basis to participants at the plenary assemblies of PBPOA in 1995-2002. These statistics have been complemented by a study of 46 questionnaires given to a sample of 92 councillors, which were answered between March and May 2003[2]. These data were collected in order to study how the equality of access to participation could be increased; the NGO and the researcher published them to inform the wider audience of PBPOA. The statistics were consulted before and during our ethnographic fieldwork, and provided key information on the social characteristics of PBPOA councillors, compared to participants with no representative mandate.

Our ethnography and semi-structured interviews were conducted between July and September 2006 in Porto Alegre; both focused on PB councillors. It was important for notes to be taken constantly throughout the field study; a field notebook provided space to record information, emotions and thoughts relating to our activities and observations. This notebook assisted us significantly with analysis of data and also enabled us to keep track of information relating to the PBPOA councillors, whom we had the opportunity to meet at different gatherings in Porto Alegre, such as markets and cafés, outside of PBPOA assemblies and meetings. Such gatherings improved our understanding of the political field of Porto Alegre.

Our initial contact with PB councillors was made at the Porto Alegre City Council, where we visited the office responsible for organizing PB and soon met the councillors, who usually spent considerable time there. Matters developed quickly from there; our presence was immediately noticed by councillors gathered at the NGO, *Despertar Coletivo* ("Collective Awakening"), and we were invited to attend their meetings and PBPOA assemblies. This first contact opened the way for 39 other ethnographic observations, including 24 PBPOA councillors' and delegates' meetings, which lasted three hours on average. We recorded careful notes at each meeting attended. This allowed us to keep track of the participants' language, forms of expression, appearances, actions, and any other aspect that could assist us to develop a thorough understanding of the significance of participants' speeches and more generally of the PBPOA meetings. Reasons for our presence were publicly announced at the beginning of each meeting; we were introduced as social scientists, conducting sociological research on PBPOA councillors.

The ethnography enabled us to identify common patterns of accountability practices in PBPOA assemblies and also assisted us to identify a participatory habitus. Our interviews confirmed the acquisition of this habitus. Attendance at PB assemblies

proved fundamental to this study as it also enabled us to request interviews, which councillors accepted usually, albeit on the condition that we also participated in some of their daily activities and/or that we visited their communities. This made possible the other 15 ethnographic observations, including: visiting a school that had introduced PB, attending meetings for the re-election of Luiz Inácio Lula da Silva[3], and visiting the city parliament, the city council, and the *União das Associações de Moradores de Porto Alegre* (the Union of Community Associations in Porto Alegre or UAMPA). We developed close relationships with three councillors, to the extent that we were invited to their homes, met their families, and attended their community events. This immersion in councillors' daily lives, which was not originally planned, was extremely enriching in that it enabled us to grasp the ties between these councillors and political activists, unions, church associations, and other local organizations.

Finally, 18 semi-structured interviews were conducted with past and present PB councillors. Apart from councillors, we also conducted an interview with the former director of the Planning Office of Porto Alegre Mayorality, who had been influential in the development of the PB process from 1992 to 1996. Interviews lasted between 35 and 170 minutes and were digitally recorded and transcribed. They helped clarify our interpretation and understanding of our observations made during the assemblies and meetings, especially the meaning of words, such as *participar* ("participate"), *cobrar* ("claim"), and *articular* ("articulate"), which recurred in councillors' public speeches and interviews. Interviews focused primarily on the councillors' social trajectories, which we understood from life narratives (Bertaux, 1996); councillors were asked to describe their lives from an early age and to participate with us in a reflexive exercise on their political and participatory commitment[4]. The 2006 Brazilian presidential elections greatly assisted us in this regard; councillors readily revealed their political ties, which under other circumstances would probably not have been disclosed. Moreover, in 2004, the PT lost the municipal elections after 16 years at the head of the municipal government. This had a lasting effect on councillors and gave rise to serious doubts on the future of PBPOA, which had been implemented by the PT. Such disappointment and doubts were conducive to a reflexive stance by most councillors.

Finally, the fieldwork was also informed by a vast literature on the PB process in Porto Alegre (see, e.g. Abers, 1996; Baierle, 2007; Baiocchi, 2003, 2004; Navarro, 1997; Utzig, 2000) as well as literature on Brazilian history and politics (Love, 1975) in order to develop a thorough understanding of the Brazilian and Porto Alegrense sociopolitical dynamics.

All data were collected in the Portuguese language by one of the authors[5]. We paid careful attention to the sharing – and translation – of these field experiences, critically reflecting on them throughout the writing process. These exchanges were extremely enriching and challenged us to examine more carefully potential themes that may have been omitted and potentially simplistic interpretations of the field data.

In this paper, we understand the implementation of the PB process as the outcome of a series of struggles that took place in the Porto Alegrense political field, behind the veil of the *illu*sio. Common patterns of accountability practice can be observed in PB assemblies, which are associated with the distinctive capitals of councillors. Finally, by studying the councillors' social trajectories, we will explore the emancipatory potential of PBPOA, using the Bourdieusian concepts of habitus and symbolic violence to propose explanations for them.

3. PBPOA and logics of domination in the political field of the city

3.1 *Participation in Brazil*

The implementation of PBPOA has been made possible by changes in the Brazilian political field.

Several decades before the democratic transition, various left-wing organizations rejected the Cuban model and adopted the concept of democracy (Fals Borda, 1987, p. 35). Liberation theology and Freirian pedagogy were common denominators for these groups (Wasserman, 2004), which had borrowed ideas from the Habermasian philosophies (Filho and Cuenca, 2009) and from theories of participatory democracy (Pateman, 1970), as well as from Marxist literature and experiences of the Russian Soviets and the Paris Commune (Genro and Souza, 2000). Many of these organizations, which belonged to organized Christian communities, radical left-wing and new social movements, had close ties with the Brazilian PT (Bidegain, 1993); created in 1980, the PT had been partly based on the project of emancipatory participation (Utzig, 2000, p. 6).

During the transition to democracy, various groups from both left and right sides of the political spectrum lobbied for increased participation by citizens in political decision-making processes and for more accountability from governments (Kunrath, 2001). These groups associated popular participation at the local level with a return to the Brazilian tradition of state decentralization and with the consolidation of democracy (Domike, 2008; Feinberg *et al.*, 2008), after a dictatorial period of centralization (Wood and Murray, 2007, p. 20) in the context of weak institutionalization of political parties (Isbester, 2011, p. 252; Mainwaring, 1999) and of suspicion towards political institutions, due to clientelism and corruption in public affairs (Utzig, 2000, p. 6). The 1988 Constitution, which was created by all political forces within the country, endorsed the demands for change. Not only was substantial power transferred from the central government to states and municipalities (Navarro, 2004b; Wood and Murray, 2007), but a legal infrastructure was also established for popular participation, which recognized the exercise of sovereignty through popular initiative and required the participation of civil society in the development and control of city, health and social security policies (Avritzer, 2006, p. 2; IADB, 2005). After the 1988 municipal elections, several cities, under conservative and left-wing governments, “submitted their budgets to public discussion” (Goldfrank, 2006, p. 5); many of these cities were governed by the PT, which won the election in 36 municipalities (Goldfrank, 2006, p. 5).

3.2 *PB in the Porto Alegre political field*

In Porto Alegre, the implementation of PB can be understood as the outcome of struggles that took place in the political field, especially during the transition to democracy (Leubolt *et al.*, 2008). During these struggles, associations and civil society movements that had strongly supported participation, even under the dictatorship, played an important role (Baierle, 1998; Biagiotti, 2004; Sintomer *et al.*, 2008, p. 167). Together with diverse social movements, the UAMPA, which was created in 1983, had claimed community control over municipal finances as early as 1985 (Avritzer, 2002; Ganuza and Baiocchi, 2012, p. 2). However, the *Partido Democrático Trabalhista* (PDT), which was elected at the first democratic municipal elections in 1985, did not concretize the participatory promise on which it had campaigned (Leubolt *et al.*, 2008). In this context, many social movements then rejected the PDT and began to support the PT, which was committed to establishing a participatory government so as to reinforce

popular participation in the budgetary decision-making process (Leubolt *et al.*, 2008). In 1988, once elected to the city government among a coalition of left-wing parties, known as the Popular Front, the PT held to its promise – a participatory process was proposed in April 1989. It became known as *Orçamento Participativo* (“Participatory Budgeting”) in 1990 (Goldfrank, 2006; Baiocchi, 2002).

PB modified the game played in the Porto Alegre political field by changing decision-making processes at the municipal level: PBPOA councillors are members of the PBPOA Council (*Conselho de Orçamento Participativo* or Council of the Participatory Budget (COP)), which is PBPOA’s most prestigious representative body and exists in addition to two separately elected bodies holding power in Brazilian cities; these bodies are the mayoralty or *Prefeitura*, which assumes executive power and determines revenues and expenditures, and the parliament or *Camara de Vereadores*, which encompasses the legislative authority, and has final approval of the budget. The creation of the COP, which proposes an investment plan to a municipality, enables the executive power to override the Parliament if necessary. This was of strategic importance to the PT and its allies, which did not belong to the majority in the legislative assembly (Goldfrank and Schneider, 2006; Sintomer *et al.*, 2008, 2010; Utzig, 2000, pp. 7-8). Finally, PBPOA increased the political capital of the PT, which was re-elected in 1992, 1996 and 2000 at the Porto Alegre municipal elections.

New participatory devices were progressively implemented (Menser, 2005; World Bank, 2008, pp. 75-78) that coexisted with PBPOA; however, PBPOA became “the backbone of the [participatory] experience of Porto Alegre from 1990 onwards” (Menser, 2005, pp. 101-102). It has been a successful and effective device; approximately 20 per cent of the Porto Alegre population report having participated in PB at least once in their lives (World Bank, 2008, p. 2). In 2004, the newly elected municipality privileged a competing process, known as Solidarity in Local Governance Programme (LGP) and based on the inclusion of the private sector; however, it did not have the resources to liquidate either PBPOA or other participatory mechanisms that had been implemented over the years. In 2006, PBPOA was in decline but still dominant. The implementation of PBPOA, which survived the PT’s electoral defeat, had permanently changed the game played in the Porto Alegre political field.

3.3 PBPOA success and its *illusio*

PBPOA’s longevity can be explained by the veil of the *illusio* which is cast on the struggles that take place in the political field, and forms the basis of PBPOA’s legitimacy. This *illusio* is the shared belief that participating is worth the effort, since it has the possibility of changing the lives of ordinary citizens and how politics are conducted. It is encapsulated by PBPOA’s official slogan “*Voce faz a Cidade*” (“You are building the City”), which we interpret as: “You, the people who participate, are deciding on the investment projects that you see around you”. Councillor 1 related a sense of her commitment to PBPOA in the following:

When I walk about in Porto Alegre, I look around sometimes and tell myself: “Here, there, there is my signature – I contributed to the adoption of this project.” And it is a nice feeling.

Endorsement of PBPOA by diverse ideological currents contributed to the strengthening of the veil of the *illusio*. The merits of PBPOA have been touted not only by various left-wing organizations – the World Social Forum contributed to its worldwide fame – but also by neoliberal international institutions; after the United Nations Habitat II Conference in Istanbul promoted PB as one of 42

“best practices” in urban governance, and launched PB in the United Nations in 1996 (Navarro, 2004a,b, p. 250), the United Nations Development Programme (UNDP), the Organization for Economic Cooperation and Development (OECD), the Inter American Bank for Development (IADB), the United States Agency for International Development (USAID) and the World Bank encouraged cities around the world to adopt similar participatory devices (Ganuza and Baiocchi, 2012; Navarro, 1997; World Bank, 2008, pp. 1-2) in order to improve efficiency and transparency in the public sector, even “in combination with budget austerity” (Cleuren, 2008, p. 21).

The *illusio* is also strengthened by a meritocratic belief. PBPOA has been characterized since its creation by a strong focus on democratic and egalitarian values. Several initiatives were taken to reduce inequalities in access to participation: for example, measures to promote gender equality, such as the *Congresso da Cidade* and the gender budget, were implemented and parity was attained in the COP (Fedozzi, 2007, p. 15; UNDP, 2002); also, in order to achieve greater inclusivity, the municipality organized training sessions on the details of PB (Menser, 2005, p. 99), and some councillors who had low resources, such as Councillors 1, 2, 12, 14 and 18, were elected at the COP. As Councillor 12 related:

We once had an illiterate councillor [...]. It showed that those who have the willingness to work can become councillors.

The *illusio*, moreover, relies on concrete investments that have dramatically improved the city’s infrastructures, which PBPOA has made possible. From 1989 to 1996, “the share of households with access to water services increased (from 80 to 98 per cent), and the percentage of the population with access to sanitation almost doubled (from 46 to 85 per cent)” (Santos, 1998; see also UNDP, 2002). Councillor 1’s testimony was particularly enlightening in this regard:

I feel fulfilled by this. The day the machines came, I was moved. [...] I had been waiting ten years for the streets to be paved. Everybody had been telling me: “You lied, you said they will pave.” Even friends and relatives from other districts would come to my house and say: “Look at the mud! Didn’t you say they would pave the roads? You are a liar [...]” Only I can understand the feelings that arouse at this moment. I told myself: “I struggled so much for that, I did not see my daughters grow up” [...] And when you saw the guys pave the road, you told yourself: “I fought, and now they are doing it.”

When investments halted or decreased, the veil of the illusion began to wane and PB lost some of its appeal. From the early 2000s, as Porto Alegre coped with a severe economic crisis, the annual expenditure budget designated for the COP decreased, while the percentage of implemented projects from the approved investment plan also declined (World Bank, 2008, pp. 43-47). From 2004, after the PT lost the municipal elections, the situation deteriorated again. As Councillor 12 explained:

All the demands have been delayed: housing, social assistance, paving, infrastructure, everything. And these are dreams that people conveyed to councillors and that councillors had submitted to the PT.

In a context of high discontent, many participants deserted PB assemblies; the number of participants declined from 17,000 in 2002 to 11,500 in 2006 (World Bank, 2008, p. 22). Participants’ revenues and levels of education decreased, thus reflecting the decline in prestige of the PB process in the political field and the growing disaffection of middle classes with the PT (Cuenca, 2007, pp. 144-150). Trust in the municipal government

started being eroded. Councillor 11, after four years of participation, including one as a councillor, during which she could not meet constituents' demands, stated:

The same things will continue to exist [...]. The health center will be there as usual [...] it won't be improved [...] No, we are not the ones who decide, you know. There is a moment when you realize that we are not deciding at all. We come here only to fight among us.

This quote shows how some participants became suspicious of manipulative intentions by the government.

In this section, we have shown that the implementation of the PB process both strengthened the newly elected dominants and brought changes to the Porto Alegre political field. We have explained the longevity of PBPOA as being a function of the strength of the *illusio*, behind which struggles in the field occur. In the next section, we will focus on accountability practices in PB assemblies and on those who, having been elected as councillors, succeed in gaining a legitimate voice. By doing so, we wish to gain a better understanding of how the conduct of politics has changed in Porto Alegre and has accommodated social change and emancipation.

4. Accountability practices in the PBPOA assemblies and the selection of councillors

Bourdieu's texts which analyze the political field (1981a, 1984a, b, 1998, 1999, 2001a, b) denounce the risk of alienation associated with representation. This alienation is due to the unequal conditions of access to political expression (Bourdieu, 1981; Wacquant, 2004, p. 12), which is particularly the case of the dominated; Bourdieu (1998, p. 188) explains that there exists a "risk of high jacking, which is contained in the imperfect correspondence between the interests of the dominated and those of the dominated-dominants who make themselves the spokesperson of their demands or their revolts". In order to explore the emancipatory potential of PBPOA accountability, we needed to explore this risk of alienation. Thus, we analyzed PBPOA's rules of procedure as well as legitimate practices of accountability in PBPOA assemblies, and explored how these practices favour – and are favoured by – the election of councillors who share distinctive capitals.

4.1 PBPOA functioning

Compiled in a 50-page document, PBPOA rules reflect the power relations both between the PT and its allies and within the PT – the latter being intersected by diverging tendencies (Leubolt *et al.*, 2008). First, a radical ideological current inside the PT, together with several left-wing parties and neighbouring assemblies in the UAMPA, supported a practice "inspired by Lenin's concept of 'double power' by which the Soviets were supposed to replace the bourgeois parliament" (Leubolt *et al.*, 2008, pp. 6-7); another ideological current can be found in the community associations and the Catholic Church, which placed budgeting at the local level so as to respect community deliberation and autonomy from the administration; a third current, characterized by a Habermasian view of the public sphere with a reduced role of associations, was promoted by liberal trends inside the PT and other social movements (Cuenca, 2007); lastly, public managers from the Mayoralty defended the implementation of technical rules to prioritize budget allocation and to centralize demands at the city level (Avritzer, 2002). PBPOA rules were inspired by all these tendencies and were significantly stabilized during the mid-1990s, while remaining subject to modification every year. In 2006, PBPOA activities were divided into

participation cycles, beginning in March, and involved 16 regions and six themes. We observed the following PBPOA functioning (Figure 1).

At the beginning of each budget cycle, in March, popular councils and community leaders organize preparatory meetings. During these meetings, councillors present the investments that have been decided the previous year; leaders discuss priorities for the coming year and also make a preliminary selection of delegates. The discussed priorities are then debated during two rounds of thematic and regional plenary assemblies – known as *rodadas* – which are open to everyone, and are organized in every region for every theme from March until July. During the first *rodada*, in March and April, the executive presents the investment plan for the current year and accounts for the previous year’s investment plan: the municipality reports on the progress made on the most important investments in the region, accounts for delays, and answers participants’ questions; the physical presence of municipal civil servants is viewed as an extremely important proof of respect. Participants are not permitted to speak to the audience for more than three minutes, and their demands are accepted only when precise technical criteria are met. The technical criteria include, for example, the number of children living in a district where participants have asked for a community day-care centre; or that water sanitation systems must exist in communities which

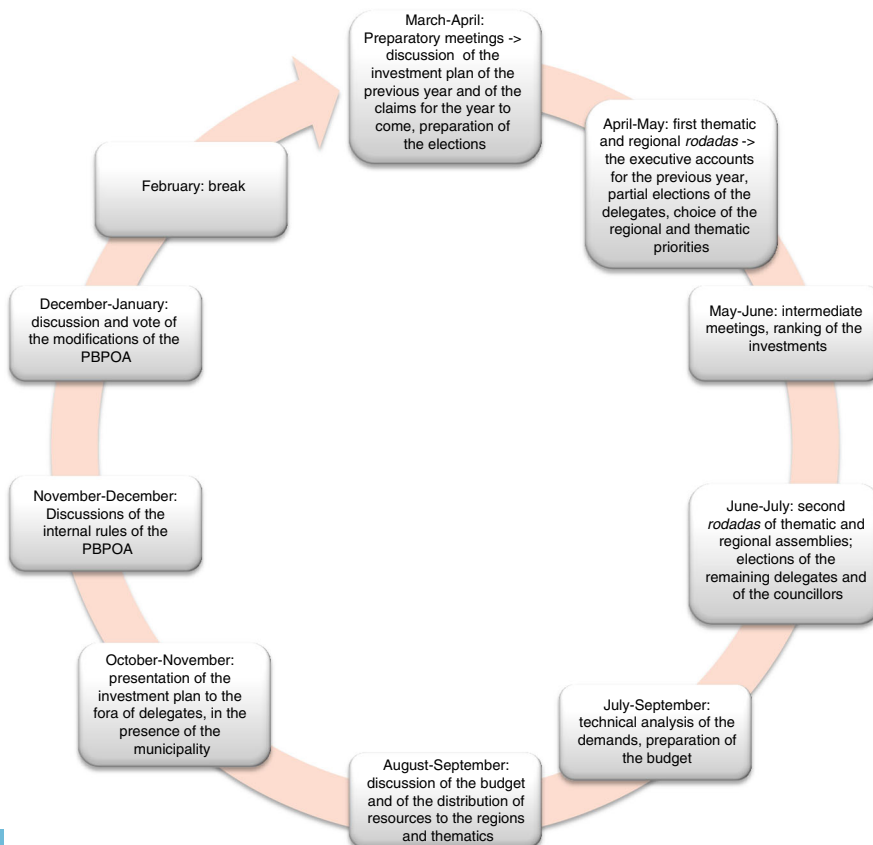


Figure 1. The PBPOA cycle

request for their streets to be asphalted. By requiring compliance with criteria by participants who formulate the demands, the PB process educates people about the requirements of public investments.

Between the *rodadas*, intermediate preparatory meetings take place, during which four investment priorities are decided for the coming year in each region. During the second *rodada*, in June and July, the investment plan for the coming year is discussed, the remaining delegates are elected, and every region chooses two councillors and two substitutes. After the two *rodadas*, the 22 Forums of Delegates –one forum exists per region and theme – and the COP work on the budget and investment plan. From July to September, the COP votes on the budget; from September to December, the negotiation process focuses on the investment plan.

Delegates and councillors are elected for a one-year mandate, with limited possibilities of re-election. For every election, registered inhabitants of a region, more than 16 years of age, have the right to vote. Ten votes are required to be a delegate, and between 250 and 500 votes are required to become a councillor. Delegates provide the role of intermediaries between councillors and citizens, co-ordinate the rounds of plenary assemblies with members of the municipality and councillors, and once the amount of investment per region and theme have been determined they supervise the implementation of the budget in their own communities. The COP comprises 46 members: two councillors and two substitutes for each region and theme, plus one councillor and one substitute represent the union of the municipal employees (SIMPA), one councillor and one substitute represent the UAMPA; two councillors, with no voting rights, represent the city government. The COP supervises the investment budget for the coming year. The budget is decided on the basis of priorities established during the intermediate meetings and *rodadas*, and also on an allocation formula which can change annually. COP councillors give accounts of their actions through discussion with their constituents, and collect participants' demands at regional forums, which take place every two weeks.

Our ethnography was conducted between July and September 2006, during which we attended seven thematic meetings, seven Forums of Delegate assemblies, nine COP meetings, and an investiture of newly elected councillors.

4.2 Common patterns of practices in PBPOA assemblies

During our ethnographic fieldwork, we identified common patterns of accountability practice in PBPOA assemblies. Three core elements stood out, which also recurred in our interviews: *participar* ("participate"), *articular* ("articulate") and *cobrar* ("claim").

Participar is a moral and political imperative, corresponding to a long-lasting, time-consuming activity with no predetermined end; to be *participativo* means to be present at all assemblies without receiving remuneration, and apologizing when it was not possible, for any reason, to attend a meeting. *Participar* is substantially different from traditional clientelistic practices. As Councillor 7 explained:

We have to work with the people so that they become aware of the necessity to participate. Even if I can't have one of my demands satisfied, I have to continue participating in order to help those who have needs. In my community, they ask me: "Why do you continue participating, even if you have nothing for us?" And I answer: "Because there are serious problems to be solved, and if I don't participate, they would be worse, wouldn't they?"

As Councillor 12 repeated to participants who complained about not having their demands satisfied: "Participatory Budgeting is not demanding, it is participating".

Articular refers to building and mobilizing alliances; participants who wish to gain votes for their demands need to align themselves with other demands to be supported in return. Thus the mobilization of a network of actors is necessary. Councillor 2 explained:

Then I did this one that I told you [...] the *articulação* [articulation] [...] I went to find ten or fifteen people from my community [...]. I arrived at the Morro and said: "You have one hundred and I have fifteen." They answered: "This is not enough" [...] and I said: "Think about it, it is better than nothing. What will you ask for?" "We are asking for tar-seal" "Well, I am asking for sanitation." "So, we can exchange; you have thirty of your people vote for my demand and my fifteen votes will go for your demand." And surprise! I succeeded in my demand!

Articular requires of councillors that they participate in community activities and build alliances. When they succeed in the social operation of *articular*, agents become accountable to other participants and communities; they are expected to meet their commitments to support the demands of other councillors and communities.

The verb *cobrar* refers to this chain of accountability in the PBPOA arena. *Cobrar* means to claim, to demand. Councillors have to *cobrar* to the administration, delegates have to *cobrar* to councillors, and citizens have to *cobrar* to all of them. It is an implicit obligation, as Councillor 1 explained to us:

Well, if the Mayor comes here and he belongs to my party I will tell him: "Hey Mister So-and-so, you didn't do this and that." It is not because he belongs to my party that I'm not going to *cobrar* to him. I will *cobrar* him, you understand me? You must *cobrar*, you have to fight!

Councillor 11 also emphasized the importance of *cobrar*:

They [the city administration] make you know that you always have to *cobrar*; otherwise, things do not progress.

These common patterns of practice correspond to PBPOA's doxa; once incorporated, an agent can find his/her place immediately "without having to deliberate, and [he/she] brings out, without even thinking about it, 'things to be done' (business, *pragmata*) and to be done 'the right way'" (Bourdieu, 1998, p. 143). Thus, those who succeed in *participar*, *cobrar* and *articular* have the greatest chance of being elected; once elected, they gain symbolic capital and can impose their patterns of accountability practices. These patterns have the greatest likelihood of being similar to pre-existing ones, since the adoption of the old patterns enabled councillors to be elected.

4.3 Councillors' distinctive capitals

The selection of councillors is both a cause and an outcome of the emergence of common patterns of practice in PBPOA assemblies. In order to understand how PBPOA may create social change, we discuss below the selection of councillors and analyze their capitals, using our statistics and interviews.

Economic capital is required at first by *participar*. In 2006, 28.57 per cent of the minimum wage was necessary to cover the transportation fees associated with attendance at all the monthly councillors' meetings; moreover, councillors sometimes paid the transportation costs of their voters in order to be elected (Cuenca, 2007). Our statistics show unsurprisingly that revenues are higher for councillors than for participants: for example, in 2005, 37.1 per cent of PBPOA participants did not have

paid work compared to 28.2 per cent of councillors (CIDADE, 2003b, p. 20; Fedozzi, 2007, p. 22).

Those who have the highest chances of being elected must also have important cultural resources; PBPOA requires that councillors write meeting reviews, understand and discuss the investment plans and accounts presented by the executive. Also, *participar* and *cobrar* require compliance with explicit rules; Councillor 13 stressed the importance of understanding these rules:

Arriving at the COP was a big challenge for me. I told myself: "Here, I cannot talk anymore about culture only; here we are at the city's council." [...] And gradually I started appropriating new symbols and information. At that moment, I understood that a very important thing in the COP was to understand the rules of procedure.

Moreover, to have one's own demands understood as priorities requires competencies, so as to be considered legitimate and to gain satisfaction. As Councillor 6 described, not all participants have these competencies:

Most participants are simple people who are prisoners of their desires, which are, in reality, needs. And people who have more information, knowledge and culture, can help give meaning to the expression of these needs.

Cultural capital may be understood by diplomas; according to CIDADE (2003b, p. 23) people who have received higher education are over-represented among councillors; as of 2002, 12 per cent of participants had university training compared to 29.5 per cent of councillors.

Social capital is also essential to *articular* and *cobrar*. It refers to the possibility of mobilizing networks within associations and political parties. The centrality of associations and political parties in the creation of individual social capital can of course be attributed to the role these organizations have played in the constitution and functioning of the device. As Councillor 9 explained:

The situation was as follows: the government was not supporting me because: "This man has no party, he doesn't disturb us." And the opposition said: "This man is not with them, he doesn't disturb us." So I had 'no father and no mother', as the saying goes, and I told myself: "I have to choose a political party that supports me."

The construction of social capital requires time (Bourdieu, 2007). In Porto Alegre, to convince entire neighbourhoods that commitment to PBPOA warrants the effort requires participation in different organizations, such as neighbourhood associations, NGOs, political parties, child-care facilities, schools and unions. Councillor 1 described the time required to construct a network:

And then, we created an association [...]. [...] I went door to door, saying to people: "Listen, we will bring the tar". So I was able to bring dozens of people to the *rodada*. And this year I was invited to become a PBPOA councillor.

Our interviews enabled collection of information on councillors' social capital. Of the people we interviewed, seven councillors entered a union or political party when they began participating (Councillor 1, 2, 4, 9, 12, 14, 13), six entered PBPOA after having registered with a party (Councillor 5, 7, 8, 16, 15, 18); also, 14 of the 18 interviewed councillors had previous experience of commitment to charities, communities and/or political parties. Moreover, only three of the 18 councillors interviewed had no relations with the PT or Communist Party, which has close relations with the PT. The importance of social capital to become elected, together with the socialization to

political struggles under the dictatorships, and the importance of sufficient time to participate also explains, according to us, why the population of those who were more than 50 years of age was over-represented among councillors; 24.5 per cent of participants and 44 per cent of councillors were in that age-group in 2005 (Fedozzi, 2007, p. 20).

In the PB assemblies, we observed common patterns of accountability practice – *participar*, *articular* and *cobrar* – that were both the cause of and resulted from the election of councillors. Analysis of councillors’ social capitals confirms the above-mentioned “risk of high jacking due to the imperfect correspondence” between representatives and their constituents (Bourdieu, 1998, p. 188); those who are elected are dominated-dominants, dominating the dominated. On one level, PBPOA could illustrate that the representation process is unavoidably faced by an alienation issue. But such a conclusion would be premature. In order to explore the emancipatory potential of PBPOA accountability, we must also explore what PBPOA brought to councillors.

5. Analyzing councillors’ social trajectories: the unavoidable tension between councillors’ emancipation and participants’ alienation

The background of Councillor 9 provides an example of the motives and outcomes of PBPOA participation. He was raised in a Brazilian middle-class family with no political awareness, and began engineering studies which he gave up after encountering professional success as a sales representative for German industrial machinery. However, Councillor 9 later lost his job, friends, and family after suffering a heart attack and a lengthy battle with illness. During his hospitalization he met disabled people and became committed to their cause. He then took leadership of the Porto Alegre disability rights movement and created a company which manufactured traffic lights for blind pedestrians. His associative activities led him to PBPOA and to other Porto Alegre participatory processes. He was not politicized until he realized that party membership was a condition if his demands were to be considered. Councillor 9 was finally hired by the Popular Socialist Party (Partido Popular Socialista or PPS), which won against the PT in 2004. In 2006, he was planning to launch a formal political career for the PPS. Councillor 9 is an example among many whose characteristics and trajectories are summarized in Table AI, from which we can understand the factors that may have motivated participation, what PB brought to councillors and how it changed their perceptions, thus making emancipation possible – by enabling upward, unexpected social trajectories – while also widening the gap between them and ordinary participants.

5.1 Councillors’ acquisition of new skills

In addition to Councillor 9, nine other councillors related their experiences of demotion that appeared to play a triggering role in their participatory commitment. Displacements in social and urban spaces formed the basis of many councillors’ commitment. This was the case for Councillor 3, who worked as a management accounting teacher in a vocational high school. His job did not provide sufficient income for him to buy a home in his former city-center district, so he moved with his family to the suburbs – “I was evicted from the city”, he declared, which was a spatial consequence of his social demotion. Also, Councillor 2 had lived in the same place all her life, but important changes in her neighbourhood triggered her political

commitment; she was born in a rural location, which was originally restricted to firemen's families but gradually became one of the most dangerous suburbs in Porto Alegre. Lastly, Councillor 4 became involved in politics after marginal groups occupied land next to his house; in order to prevent this settlement, neighbours organized themselves to occupy the land; Councillor 4 eventually came to fight for the poorest who were seeking a place to live. Political demotion could also play a positive role in councillors' commitment. Commitment to PBPOA was thus seen as a possibility for the return from a position of political degradation for Councillor 18. He had been an important unionist and political prisoner during the military dictatorship; in 1988 he was placed in charge of controlling street vendors, which he considered a very degrading position. He regarded committing himself to PBPOA as a – second best – possibility for returning to militant and political activism, thus resurging from a position of political degradation. For many participants and councillors, participation was certainly triggered by the possibility offered by PBPOA to express their discontent associated with social demotion.

PBPOA channels criticisms and imposes particular ways for expressing discontent, which favour the dominants in the political field. We can conceptualize this as participants being victims of symbolic violence. Demands have to comply with the above-mentioned rules of procedure and participatory norms in order to be considered admissible. Moreover, budgeting – focused on short-term investments that concern basic needs – is the main topic discussed in participatory assemblies, so that political debates may be marginalized. As Councillor 7 explained:

Which party the mayor belongs to does not matter. What matters is that [PBPOA] can solve the people's problems. We always participate so as to have our problems solved.

PBPOA also gives people awareness of being responsible for their own destiny. As Councillor 1 described:

When I had just arrived here, in the Lomba do Pinheiro [...] in 1992 [...] at that time the street was not paved and sewers were just in front of my place – I told myself: "This is not possible!" Because you have just arrived from downtown, you don't understand, you don't know how it works in the suburbs. Thus, I asked for an interview with Olivio Dutra, the mayor at that time. And he told me: "I cannot help you. You have to help yourself now that we are implementing the Participatory Budget."

But symbolic violence also has pedagogic benefits; the imposition on participants of given ways of expressing themselves, in given settings, enables them to acquire new skills. PBPOA participants – and councillors even more – deepen their budgeting knowledge, develop a network in the city administration, and learn how to discuss with members from the city government and associations. Elected councillors have better access to the city's political institutions which enables them to understand their operation. Several councillors stressed the political culture that PBPOA gave them. As Councillor 9 stated:

PBPOA was a training school. Now I have a small amount of political experience and an overview of political issues.

Participants can gain new skills by working on their election campaigns and articulating their points of view, thereby strengthening their cultural and social capitals.

5.2 *The acquisition of a participatory habitus*

PBPOA can lead to new perceptions. Participants acquire a sense of empowerment as they problem-solve, which enables conscientization (Freire, 2000). Councillor 15 explained his experience of this aspect:

The most important satisfaction I gained from participatory budgeting happened when I was a delegate – a delegate, not a councillor! I proposed to asphalt a street, and although uncertain, I proposed it. The street was then asphalted. Well, for me it was great. I realized my self-esteem had improved because I had participated in the decision to upgrade the street. When the government complies with commitments made in PBPOA, the level of dignity and conscience of the people increases.

Thus, the above-mentioned risk of de-politicization does not concern all participants; participation, especially when it leads to achievements, widens actors' perspectives and can trigger new initiatives. To widen perspectives and trigger new initiatives are regarded as principal purposes of PBPOA. Councillor 9 confirmed this:

We want PB to be more than a space for claims; we want it to be a place for proposals. We have to create mentalities, disseminate ideas, and propose inclusive initiatives.

As Councillor 7 also stated:

Our purpose was to work with consciousness [...] and we started with it. [...] A woman once asked me: "Why are we poor?" and we began discussing it: "Why? We work all day and we can't get rich." And we explained about the existence of exploitation in society.

The acquisition of new perceptions of oppression and new perspectives for action is accompanied by a greater commitment to the public interest that extends well beyond PBPOA assemblies. Menser (2005, p. 102) explains:

The success and growth of PB inspired the formation of more associations and cooperatives throughout the city. That is, not only did it further democratize the city in regard to legislation and administration-delivery of services, it stimulated the further democratization of society through the creation of more associations in civil society – not all of which were expressly politics-oriented.

For example, Baiocchi (2001, p. 55) reported that the number of neighbourhood associations multiplied by three between 1986 and 1998, from 180 to 540, while there were 51 housing cooperatives, up from almost zero in 1988. This reflects what Baierle (1998) describes as the "emergence of a new ethical-political principle in popular movements in Porto Alegre." In other words, the blossoming of initiatives is certainly not only due to the Brazilian transition to democracy, but also to the development of a participatory habitus. This habitus results from the adaptation of agents to their participatory environment and from their socialization with the ideas of liberation theology; it has led to an increased commitment to participatory processes and to general interest organizations. For councillors, this habitus has led to careers in all public and political organizations that share the principles of participatory democracy, whose increased numbers, in turn, have strengthened the participatory habitus. A beneficial participatory circle was triggered.

5.3 *Councillors' emancipation and participants' alienation: two sides of the same coin?*

Councillors widen their perspectives and develop a strong commitment to public interest as they acquire new skills and a participatory habitus. These acquisitions

enable them to access more prestigious positions than those occupied before their elections, all the more so, as political parties have tended to recruit and train staff members from the COP, and the PT municipality has then used PBPOA as a means to professionalize and recruit community-relations managers and civil servants, whom they often send to university. By experiencing upward shifts in their social trajectories, that is, by entering milieus where they were not expected, due to their background, councillors became emancipated. Finally, of the 18 councillors interviewed, 15 experienced a significant upward shift in their social trajectories after their mandates [6]. Councillor 15 explained how a councillor would come to work for the municipality or political parties:

Many former councillors now work for the government. [Councillor X], who was a councillor three months ago, now works for the government. And we consider this normal. What does a political party sell? What is its most valuable thing? Politics, isn't it? [...] Who could be a better advisor in community relations than a former PBPOA councillor? This person knows everybody, she knows whom to talk to, which is why it is, technically and politically speaking, a correct decision.

Four councillors were hired or promoted as civil servants by the municipality or the state government (Councillors 1, 7, 16 and 17). For example, Councillor 1 was hired by the municipality to manage community relationships and passed the examination to become a municipal civil servant, while Councillor 7, who was already a civil servant before being elected a councillor, moved to a higher level after her mandate. Others began working for general-interest organizations. Councillor 2 thus obtained a position as group leader of a cell of the famous *Fome Zero* programme in Porto Alegre. Also, five of the interviewed councillors (Councillors 8, 9, 10, 11, and 14) began working for NGOs and general-interest organizations. Councillor 10, after a previous career as a mechanical engineer in the metallurgic industry, and while a councillor, founded a computer-support company that developed a computer-training programme for a deprived community in the city. She also created an NGO, helping homeless people, promoting culture and defending a feminist ethos. Lastly, to serve as a councillor triggered the beginning of – or the return to – political careers for seven of the 18 interviewed councillors. A few were elected to prestigious representative positions; Councillor 15 was elected Tutelary Councillor[7], while Councillor 18 was elected as a substitute City Deputy in 1992 and as a City Deputy in 1996.

To begin a political career, former councillors must convert acquired cultural and social capitals into political ones. Such a conversion is by no means straightforward and the chances of success are limited; elections are very challenging, and former councillors require strong support from institutions, such as political parties and the Church, as well as the mobilization of many people on election day. According to our interviewees (Councillors 1, 10, 15, 18): 500 votes are often necessary to be elected as a participatory councillor, 1,000 votes to be elected as a tutelary councillor, 3,000 votes as a city councillor, and 25,000 votes as a State Deputy. Councillor 1 explained that to run for the Tutelary Council was a difficult process:

The campaign is very hard. If you have the money to mobilize voters – it is not a compulsory vote – you will win the election. Because you can mobilize people, you can take them to the ballot box and tell them to vote for you. Despite my incapacity to mobilize people, I received 300 votes. I didn't give them transportation, I didn't pay them, I didn't feed them, I didn't buy anybody.

By emancipating themselves, agents can contribute to social change; that is, by entering dominant groups, they gain power over capital and can impose new rules on the political game. We consider political careers as especially important because social problems are defined and programmes for their solution are formulated in the political field (Bourdieu, 1981, p. 4). By accessing dominant groups in the political field, newcomers can present new ideas that are more likely than anywhere else to generate wider social change.

At the same time, these careers are a symptom – and a growing factor – of the gap between councillors and participants. They are not always viewed positively by participants and some councillors, who fear disempowerment and alienation due to the increased distance between councillors and their electors. Councillor 10 described the loss of local leaders, which can disarm grassroots movements:

That was a big mistake by the previous government; with this PB thing – what happened? They started identifying a group of leaders, to know them [...], there were many co-options of these leaders and they were absent by the end of the cycle. During these 16 years, these leaders have been taken from their communities to gain a position [...] but there were no replacements for these people.

PBPOA risks destabilizing grassroots movements by offering community leaders the possibility of social promotion, which requires these movements to reorganize and find new leaders. Councillor 10's assertion also highlights the risk of alienation; the perspectives offered to councillors widen the existing gap between representatives and ordinary PBPOA participants. Councillor 2 deplored the process, as described below:

As a Councillor, you become ambitious, you want an association in your district [...] you know it will cost plenty of money [...] so you *articular* something with them and they give you your association. But then, you must do everything they want, not what you want, not what the people want, and you have to do what the government wants you to do.

When participants suspect their councillors of betraying them, PBPOA's legitimacy is undermined and the "mystery of ministry" (Bourdieu, 2004, 1999) dissipates. This mystery is defined as the "alchemy of representation [...], through which the representative creates the group which creates him". It enables electors to offer a "blank cheque" (Bourdieu, 1999, p. 106) to their delegate, "if only because they are frequently unaware of the questions to which their delegate will have to respond, they put themselves in his hands" (Bourdieu, 1999, p. 206), so that the delegate can impose his/her own political discourse on the electors. The dissipation of the mystery of the ministry, where participants feel alienated from their councillors is, in our study, a consequence of the emancipation achieved by councillors through PBPOA.

6. Concluding discussion

6.1 PBPOA, emancipation and social change

This paper has examined how accountability and accounting practices are implicated in the PB process in Porto Alegre. PB has become a means to improve democracy, reduce corruption and clientelism, and to improve living conditions for the most deprived. It has also been recognized by a wide range of actors, from neoliberal institutions to left-wing social movements, as one of the most successful accountability initiatives in Latin America in the last 30 years. Through this study, we have addressed calls in accounting and accountability literature to examine some of the broader aspects and experiences of accountability (Roberts, 1991; Roberts and Scapens, 1985; Shenkin and

Coulson, 2007). We have also explored how accountability may provide opportunities for sociopolitical emancipation. Analysis of PBPOA has focused on the individuals who request accounts. Existing critical accounting literature, which is characterized by “corpora-centrism” (Shenkin and Coulson, 2007, p. 299), tends to ignore these individuals.

PBPOA has contributed to the perpetuation of the power relations that presided over its creation, while also revising the game by enabling participation in the Porto Alegre political field. In PBPOA assemblies, common patterns of accountability practices could be identified that were both the cause and outcome of the distinctive capitals of councillors; these distinctive capitals support Bourdieu’s thesis on the alienation entailed in representation, due to the imperfect correspondence between representatives and their constituents. However, to councillors, PBPOA has brought new skills and dispositions so that they could experience an upward – and emancipatory – shift in their social trajectories. Councillors’ emancipation can both facilitate social change – since agents enter new dominant groups where they may impose new rules and stakes – and cause alienation, since the gap between councillors and their electors is widened.

PB entails what Bourdieu (2012b, p. 565), using the words of Max Weber, terms the “domestication of the dominated”: it tames the dominated by imposing forms of expression; it integrates the dominated, who, by raising their voices, stay in the game being played; but it also assists the dominated and rescues them from their poverty. This domestication effect of PBPOA may explain its endorsement by neoliberal institutions. At the same time, in addition to these characteristics, and because of its inclusionary dimension, PBPOA makes emancipation possible for some individuals, and can open a path to wider social change. In the following section, we elaborate on how this finding provides some unique insights into how accounting and accountability devices can facilitate social change – particularly regarding participation and emancipation.

6.2 *Another accountability is possible*[8]

Our paper confirms that when combined with accountability, accounting can enrich citizens’ perceptions (Bryer, 2011, 2014a) and provide them with a “pedagogy of reasoning” (Rose, 1991) that can eventually strengthen democracy. Contrary to what is often deplored in critical accounting literature (see e.g. Burchell *et al.*, 1980; Farjaudon and Morales, 2013), accounting may not necessarily be associated with the reproduction of the dominant order, although there may be some “manufacturing of consent” (Burawoy, 1979) and de-politicization of stakes. We demonstrate that accountability is not always an “opiate” (Cooper and Johnston, 2012) that merely contributes to the reproduction of the established order. We refuse to reject accountability mechanisms on the pretext that they would form part of a neoliberal “planetary vulgate” (Cooper and Johnston, 2012, p. 603); we agree with Shenkin and Coulson (2007, p. 301) that “the central problem with liberal positions on accountability is not their liberalism *per se*, but the fact that they are often associated with a relatively weak reading of the idea of participative democracy”. All accountability mechanisms do not share the same effects; their impacts are different, depending not only on the context and actors involved, but also on the ideologies that inspired them and the purposes to which they have been put. We are convinced, along with Molisa (2011, p. 478), that accountability devices should be encouraged when backed by emancipatory projects that seek inclusionary participation.

In a participatory arena characterized by inclusionary participation, it is, more than anywhere else, possible “to work towards creating the social conditions for the establishment of a mode of fabrication of the ‘general will’ (or of the collective opinion) that is genuinely collective [...] and capable of transforming the contents communicated as well as those who communicate” (Bourdieu, 2004, p. 43). In giving voice and asking for accounts, citizens not only discipline power-holders, but they also, and foremost, constitute themselves as citizens. We agree with Goetz and Jenkins (2004, p. 32), who state that “it is in the process of demanding accountability that we find the most impressive kind of constructive voice issuing forth: the questioning voice, in which standards are ultimately set”. Accountability devices can enhance citizens’ involvement in public matters and change objective power relations; they can affect the entire society, well beyond the frontiers of participatory arenas.

Of course, we have highlighted that emancipation may concern only a minority of participants. But the emancipation of a few can open the path to wider social change. Moreover, the PBPOA example shows that it is possible to reduce inequalities in the access to representative positions, so as to increase the possibilities for emancipation. We defined emancipation as the process involving “a continual struggle to reveal the ever-changing nature of power” (Inglis, 1997, p. 11) and, together with Bourdieu (2004) and Wacquant (2004), we consider emancipatory participation as an ongoing project, which requires constant vigilance and activism so as to equalize socio-economic conditions, to “universalize the ability and the propensity to act and think politically” (Wacquant, 2004, p. 12) and to avoid the tragedy of the dominated, who are “isolated, silent, voiceless individuals, without either the capacity or the power of making themselves heard and understood, [and] are faced with the alternative of keeping quiet or of being spoken for by someone else” (Bourdieu, 1999, p. 206). Thus, we affirm the necessity to target not only institutions, but also dispositions and skills – that is, habitus and capitals – in order to achieve “genuine and lasting change” (Wacquant, 2004, p. 12). Finally, because participation is a time-consuming activity, emancipation requires an increase in free time, as already underlined by Gorz (1985, 1999, 2011). In this regard, future critical accounting scholars may wish to explore further the importance of free time in the pursuit of emancipation.

Together with Moerman (2006, p. 181), we observe that critical accountants most often “act to expose those areas where accounting is used not in the public interest”, while their role must also explore further how accounting and accountability devices may contribute to sociopolitical emancipation and make a new world possible (Cooper and Coulson, 2013; Gallhofer and Haslam, 2004; Moerman, 2006). By focusing on the perspectives of the poor, by developing “a community-centred approach to accountability” (Shenkin and Coulson, 2007, p. 311), critical accounting researchers can create the “epistemological shift that could have real world effect” (Moerman, 2006, p. 181) and “direct critical research at points of engagement between agents in the political space” (Shenkin and Coulson, 2007, p. 311). By shedding light on PBPOA and by exploring how it has brought emancipation and social change, we hope to have contributed to the building of concrete alternatives in favour of the marginalized and oppressed.

Acknowledgements

We would like to thank the two anonymous reviewers of this article, for having brought us through a very exciting intellectual journey. Also, we want to show appreciation to the guest editors of this issue, Professors Judy Brown, Jesse Dillard and Trevor Hopper, for their constant support.

An earlier version of this article was presented at the APIRA Conference in Kobe, Japan, in July 2013, where it was awarded the Broadbent and Laughlin emerging scholar award. We would like to thank Professors Jane Broadbent and Richard Laughlin for their confidence and for the energy this award gave us.

We would like to express our sincere gratitude to Professor Daniel Martinez for his intellectual contributions as well as for his moral and material support. We also thank Professor Sebastian Becker for his moral and material help, and Professors Alan Lowe and Afshin Mehrpuya for having discussed this paper respectively at the APIRA Conference and at the 3rd Global Conference on Transparency Research, in September 2013.

This work would not have been possible without the support given, during our fieldwork and the initial period of formulation of this research, in France by Professor Afrânio Garcia and the Centre for the studies of Colonial and Contemporary Brazil, from the EHESS (School for Advanced Studies in Social Sciences, Paris), and in Brazil by members of the NGO CIDADE and Professors Arlei Damo and Odaci Coradini, from the Federal University of Rio Grande do Sul (UFRGS).

This article also benefitted from the financial support of the HEC Foundation and of the French Ministry of Foreign Affairs.

Glossary

PB	Participatory budgeting
PBPOA	Participatory Budgeting in Porto Alegre
PT	Brazilian Workers' Party (<i>Partido dos Trabalhadores</i>)
NGO	Non-Governmental Organization
CIDADE	Centre for Urban Studies and Expertise <i>Centro de Assessoria e Estudos Urbanos</i>
UAMPA	Union of Community Associations in Porto Alegre (<i>União das Associações de Moradores de Porto Alegre</i>)
PDT	Democratic Labour Party (<i>Partido Democrático Trabalhista</i>)
COP	PBPOA Council (<i>Conselho de Orçamento Participativo</i>)
LGP	Solidarity in Local Governance Programme (<i>Governança Solidária Local</i>)
UN	United Nations
UNDP	United Nations Development Programme
OECD	Organization for Economic Cooperation and Development
IADP	Inter American Bank for Development
USAID	United States Agency for International Development

Notes

1. See table of acronyms in Glossary.
2. The rigour of the NGO CIDADE is such that we think we can use its statistics. Of course, we deplore that we could not use more recent data. Yet, we do believe that the social determinants to become a councillor have remained the same over the years, all the more as the proportion of reelected councillors has become more and more important.
3. Luiz Inácio Lula da Silva, known as Lula, was a founding member of the PT and the 35th President of Brazil, who served from 2003 to 2011, after having achieved victory at two successive presidential elections, in 2002 and 2006.

4. See, in the Appendix, a brief presentation of councillors' resources and trajectories.
5. For purposes of stylistic harmony, we use the first person plural in the presentation of this data collection.
6. Only three councillors did not experience this shift: Councillors 4 and 6 continued their voluntary work in associations and communities, while Councillor 3 retired. Councillor 3 nevertheless benefitted from his participatory commitment: he explained how PBPOA helped him understand the rules of the Porto Alegre real estate, so that he could carry out a real estate project that he had started before his election.
7. The Tutelary Council is an institution created in 1990 by the Child and Youth Statute. The institution is in charge of helping children and teenagers when their rights are disrespected. Tutelary councillors are elected at the community level; they advise local governments about child and teenager policies and most importantly, act at the community level in favour of children and teenagers rights (Scheinvar, 2012).
8. This title comes from the World Social Forum's official slogan, which is: "Another world is possible".

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(The Appendix follows overleaf.)

Table AI.
Councillors' characteristics and trajectories

Councillor no.	1	2	3	4	5	6	7	8	9	
Gender	Female	Female	Male	Male	Male	Male	Female	Male	Male	
Age	46	40	65-70	52	55-60	50-60	79	50	55	
Identified evolution of cultural capital	<i>Strengthened</i> Before PB (B,PB): fifth grade of primary school. After PB (A, PB): primary and secondary school completed thanks to the funding of a State Deputy	<i>Strengthened</i> B,PB: incomplete secondary school A,PB: returned to school, supported by a City Deputy	<i>Maintained</i> Graduate from university (accounting)	<i>Maintained</i> school and technical trainee in civil construction	<i>Maintained</i> University (incomplete, faculty of literature) A,PB: none	<i>Maintained</i> University degree in economic sciences	<i>Strengthened</i> B,PB: university degree in Education. A,PB: master's degree in education	<i>Strengthened</i> B,PB: high school A,PB: university degree in political science	<i>Strengthened</i> B,PB: high school A,PB: university degree in political science	<i>Maintained</i> University (incomplete faculty of mechanical engineering)
Approximate Income	4 minimum wages	2 minimum wages, paid from a city deputy cabinet	More than 8 minimum wages	4-6 minimum wages	6-8 minimum wages	More than 8 minimum wages	6-8 minimum wages	ND	More than 8 minimum wages	
Identified social capital in the social trajectory	President of a community association – member of the Workers' Party (PT)	President of parent – teacher association (community school) member of the Workers' Party (PT)	Member of the Democratic Labor Party (PDT) president of a community association. Member of the Christian Family Movement	President of community association. member of the Workers' Party (PT)	President of a community association in the past. member of the Workers' Party (PT)	Member of a Chess Association. Member of an association for the defence of the Farroupilha Parc (Central Park of POA)	Communitarian movement (UAMPA). Member of an association for popular education. Member of the Workers' Party (PT)	Communitarian movement. Member of the Communist Party (PCdoB) – member of a Union of Steel Workers in his youth	Association for the defence of people with disabilities. Member of the Popular Socialist Party (PFS)	

(continued)

Has the councillor obtained a position requiring political capital?	Candidate without success to the Tutelary Council (remunerated position). Member of many regional councils (health, culture, etc. – non remunerate positions)	None	None	None	None	None	None	None	Vice President of UAMPA	None
Occupations (in chronological order)	Receptionist in a medical cabinet, salesperson, in charge of community relations, civil servant in the Municipality Health Department (requiring to pass a competitive exam)	None	Teacher in a vocational high school. Retired but he was developing a project of working-class housing	Boxer, worker in civil construction, owner of his small firm for installation of steel grills	Salesperson, participating coordinator, in charge of community relations for a State Deputy, former Major of POA	Owner of a local commerce. Reluctant to give this information	Teacher, professor for teachers, engaged teacher (pedagogy of the oppressed), manager in the education department of the State	Steel worker, construction worker, and professional of politics	Salesperson for industrial material, entrepreneur developing his own invention: a traffic light for blind people, professionalization in politics	None
Councillor no.	10	11	12	13	14	15	16	17	18	
Gender	Female	Female	Female	Male	Male	Male	Male	Male	Male	
Age	45-50	19	54	53	50-60	60-70	40-45	43	72	
Identified evolution of cultural capital	<i>Maintained</i> Mechanical engineer	<i>Strengthened</i> B.PB: secondary school A.PB: university (beginning)	<i>Strengthened</i> B.PB: primary school A.PB: high school, preparation for University admission exams	<i>Maintained</i> High school	<i>Maintained</i> Incomplete primary school	<i>Maintained</i> High school	<i>Maintained</i> High school and technical training	<i>Strengthened</i> University degree in psychology	<i>Maintained</i> High school completed as a political prisoner	
Approximate Income	More than 8 minimum wages	ND	2-4 minimum wages	ND	2-4 minimum wages	ND	6-8 minimum wages	More than 8 minimum wages	2-4 minimum wages	

(continued)

Table AI.

Table AI.

Identified social capital in the social trajectory	President of an NGO helping indigent people	Member of an association for the creation of a cultural centre in her area	President of a community association. Member of regional council for health. Member of the Workers' Party (PT)	Militant in the black movement of Brazil, participation in the community promoting cultural events. Member of the Workers' Party (PT), member of the CUT	President of a community association, engagement in the popular council of his region	Engaged in associations defending access to water since 1960. Member of the Workers' Party	Unionist. Former member of the Workers' Party, member of the PSOL (Socialism and freedom party)	Member of a community association	He is one of the founders of the Workers' Party in RGS. Before he was member of the communist party (PCB). Committed with the communitarian movement
Has the councillor obtained a position requiring political capital?	Councillor in the Council for Health policies of the City	None	None	Was planning to be candidate for city deputy	None	Candidate with success to the Tutelary Council (remunerated position) Was planning to run for local Deputy in the future	Representative positions in unions (banking and local government unions)	None	City deputy. He had run without success to State Deputy
Occupations (in chronological order)	Mechanical engineer, Owner of a small firm (computer services), NGO management	Works for a NGO helping indigent people (cf. councillor 10), newcomer actress	Worker since she was 14 years old. Retired.	Worker in the steel sector, official in the public railroad company, unionist and professional militant, popular educator, small entrepreneur in the cultural sector	Worker in construction works with a catholic school in charge of maintenance and community relations	Small firm in photography, sport referee, professional militant.	Technician in banking, civil servant for the local government of POA	Civil servant in the justice department of the City	Skilled worker in the textile, unionist, professional militant and politician

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