Socioeconomic Performance Analysis of Emancipated Cities in Rio Grande do Sul

Abstract
The objective in this research was to investigate if, statistically, there are performance financial and socioeconomic performance differences between emancipated cities in Rio Grande do Sul and their respective cities of origin. The adjusted population consists of 66 cities, 25 of which were emancipated and 41 cities of origin. The cities’ performance is analyzed by comparing the indicators from the year before the emancipation date with the post-emancipation indicators. The indicators and selected variables were collected in the databases of the STN, FEE/RS and IBGE. Based on the global analysis, the research findings suggest that the emancipated cities’ performance does not significantly differ from the cities of origin. On the other hand, based on the individual analysis per city and indicator, it is concerning that 92% of the emancipated cities show a negative own income, reflecting a strong dependence on the resources transferred by the state and the Union. The indicators related to spending on education, health, culture, sanitation, housing and urbanization are lower in the emancipated cities. The same is true for the other financial and socioeconomic indicators.

Key words: Public Management. Municipal Emancipation. Socioeconomic Performance.

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1. Introduction

The municipal emancipation has been a source of discussions in Brazil, giving rise to two currents of researchers. On the one hand, there is the current of public economy experts (Prado, 2001; Gomes and MacDowell, 2000; Ribeiro, 1998), against the emancipation movement. This current considers that the emancipation movement creates too many cities and increased expenses on administrative structures and services. For the current of researchers in favor of the emancipations (Reis Filho, 1997; Ferraz, 1991; Montoro, 1985), this form of administrative decentralization enhances the community members’ decision power, improving the distribution process of public revenues and facilitating the citizens’ access to urban public services.

Independently of these questions, according to Tomio (2002), the political and fiscal decentralization has been characteristic of the Brazilian redemocratization, causing a considerable increase in the number of cities. As a consequence of the decentralization process, Brazil moved from 3,991 cities in 1980 to 5,565 in 2011. Over 31 years, 1,575 new cities were created, with an annual growth rate of 2.81% (IBGE, 2011).

The creation of new cities was initially regulated through the issuing of Complementary Decree-Law No. 1, on 11/9/1967, later altered (Brasil, 1967). Constitutional Amendment (CA) No. 15/1996 induced the reduction of cities’ emancipation, by establishing the requirement, through the new formulation of Art. 18 of the 1988 Federal Constitution (FC), of the preliminary elaboration and dissemination of the municipal feasibility study as a requisite to obtain the authorization to hold the referendum. On September 3rd 2008, the Urban Development Committee (UDC) of the Federal Chamber of Deputies issued a favorable opinion on the proposal PL 1121/2007, regarding the regulation of § 4 in FC Art. 18. Following due process, on November 4th 2008, the bill received a favorable opinion and was approved by the Commission of Constitution and Justice and Citizenship. After four years, however, PL 1121/2007 was filed and its entire content published in the newspaper of the Chamber of Deputies (CDC) on February 1st, 2011 (CDC, 2011).

The Federal Constitution published in 1988 (CF/88) established the political and fiscal decentralization measures and was the motto for the theme municipal emancipation to be greatly explored in scientific studies. According to Reis, Figueiras and Oliveira (2010), however, as these studies were elaborated in a period close to the emancipation, the true impact on the emancipated cities’ socioeconomic indicators could not be identified. Therefore, there is a lack of studies focused on the analysis of the emancipated cities’ socioeconomic variables. In view of this context and one decade after the most recent emancipations, this study is driven by the research question: Does the socioeconomic and financial performance of the emancipated cities in Rio Grande do Sul comparatively differ from their cities of origin?

This study is relevant and contributes because (a) it adds up to the discussion in the financial and socioeconomic dimensions of the municipal entities involved in the emancipations; (b) it provides subsidies for the performance assessment of municipal management; (c) it contributes to the scientific advance in public management, considering the empirical aspect of municipal emancipation movements. Finally, the study attends to the demand by Reis et al. (2010), for whom studies presented at scientific events have already evidenced the need for research that empirically analyzes the results of the municipal emancipation process.

This paper is structured in five parts: initially this Introduction, followed by the Theoretical Framework; the Method, in the third part, which discusses the research design and the methodological approach for its development; followed by the Results and Discussion and Conclusions. Finally, the References section lists the studies consulted and cited in the text.
2. Theoretical Framework

2.1 Public Management Performance Assessment

According to Guimaraes (2008), performance measuring and assessment is one of the most used tools to induce and support the managers in the conduction of an efficient public policy that is committed to the results. Adriano, Pieri and Dutra (2009) consider that performance monitoring and analysis should not be private to for-profit organizations only. The authors argue that, each day, the citizens require increasing transparency and better results from public entities, justified by a better performance assessment of the processes developed at the three government levels. The State’s control over the achievement of targets involves the use of efficiency, effectiveness and quality indicators (financial and operational performance indicators, indicators that verify the consistency between the strategy and organizational actions and programs), in order to measure the effect of the product and/or service on the client/citizen (Guimarães, 2008). The author suggests three bases for comparison: (a) concerning the institution’s performance over time; (b) concerning the performance of its peers or comparable institutions; (c) concerning what was planned for the period. This investigation discusses the first two bases.

According to Guimarães and Jannuzzi (2004), the social pressure for local demands is responsible for the production and periodical dissemination of statistics related to municipal socioeconomic performance indicators, mainly to support the implementation and monitoring process of public policies. Pollanen (2005) observes that there are many stakeholders in performance assessment (citizens, communication media, elected representatives, central government, regulatory agencies). This demand justifies empirical studies about the municipal socioeconomic performance. Among the available indicators, Jannuzzi (2001) argues that the conception of the Human Development Index (HDI) stood out in view of the need to correct the deficiencies appointed in the so-called first-generation indicators. According to the author, these are very restricted and simplified economic indicators, like the GDP and per capita GDP. In that context, the HDI, as an indicator, is focused on and analyzes people. Hence, the emphases rest on social performance indicators, including the sub-indicators of education, longevity and income.

2.2 Municipal Emancipation

2.2.1 Origin and Nature of Municipal Emancipation

Reflecting on the creation of new cities, Paloni (2008) defends dismembering as the most common form. In Brazil, according to the author, between 1998 and 2010, 1,394 emancipated cities were created, characterizing this event as part of a broad decentralization process. On the other hand, the municipal emancipation process did not take place homogeneously across the country, but was hardly expressive in some regions, as detailed in Table 1. Although most cases of breaking-up happened in the Northeast, the State of Tocantins, in the North, showed the highest growth rate, considering the baseline year 1988. However, departing from the year 1997, the emancipations represent only 4.2% of all cities created.
Table 1  
Number of cities established per region in Brazil (1988-2011)

<table>
<thead>
<tr>
<th>Regions</th>
<th>Baseline Year</th>
<th>Cities Established</th>
<th>Total</th>
<th>Growth Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>North</td>
<td>195</td>
<td>103</td>
<td>100</td>
<td>51</td>
</tr>
<tr>
<td>Northeast</td>
<td>1,476</td>
<td>33</td>
<td>49</td>
<td>229</td>
</tr>
<tr>
<td>Central West</td>
<td>329</td>
<td>50</td>
<td>48</td>
<td>19</td>
</tr>
<tr>
<td>Southeast</td>
<td>1,418</td>
<td>14</td>
<td>101</td>
<td>133</td>
</tr>
<tr>
<td>South</td>
<td>754</td>
<td>119</td>
<td>185</td>
<td>101</td>
</tr>
<tr>
<td>Brazil</td>
<td>4,172</td>
<td>319</td>
<td>483</td>
<td>533</td>
</tr>
</tbody>
</table>

Source: Adapted from Bremaeker (2001) and CNM (2010)

In the period under analysis, the large number of emancipated cities resulted in a disordered growth pattern. In that context, if PL 1.121/2007 were approved, the compulsory elaboration of municipal feasibility studies would discipline the creation of new cities through emancipation.

2.2.2 Objectives of Emancipation Process

The purpose of the studies developed in the 1990's was to understand the motives of the municipal emancipation in Brazil. In that context, the objective of the research by Bremaeker (1993), involving mayors from nine cities, was to identify the motives for their creation. The data were collected through questionnaires, forwarded to the mayors of 581 new cities, and the return rate of the completed and usable questionnaires corresponded to 12.4%. Based on the research findings, according to the responding mayors, the motives for the emancipation were: (i) neglect by the administration of the city of origin (54.2%); (ii) existence of strong local economic activity (23.6%); (iii) large territorial dimensions of the city of origin (20.8%); and (iv) increase of the local population (1.4%).

In the same research area, Noronha (1996) interviewed the population of 17 emancipated cities in the State of Rio de Janeiro between 1985 and 1993. According to the author, based on the research findings, the respondents considered that: (i) the emancipation of seven cities served to avoid the economic stagnation; (ii) in six cities because of favorable economic conditions; and (iii) in four cities for political reasons in view of the attempt of local groups to establish cores of power.

In the research by Cigolini (1999), involving 22 emancipated cities from the State of Paraná in the 1990’s, it was identified that, for 60%, the main motive is the existence of favorable economic conditions. Based on an earlier study, however, Cigolini adds that the respondents’ information may hide the true objectives of the emancipation processes.

Finally, in the research by Siqueira (2003), the motivations of the cities’ emancipation process were also investigated. The author reminds that, until the start of the 1980’s, the creation of cities followed the advance of the territorial occupation, in places with higher demographic and economic development indicates. Therefore, according to the author, each period needs to be analyzed separately.
2.3 Creation of new Cities in the State of Rio Grande do Sul

The creation of the first cities in the State of Rio Grande do Sul dates back to 1808/1809. These are: Porto Alegre (1808), Rio Grande (1809), Rio Pardo (1809) and Santo Antônio da Patrulha (1809). Tables 2 and 3 detail the creation of cities per decade.

Table 2
Number of cities in RS per decade (1800-1890)

<table>
<thead>
<tr>
<th>Cities</th>
<th>1800</th>
<th>1810</th>
<th>1820</th>
<th>1830</th>
<th>1840</th>
<th>1850</th>
<th>1860</th>
<th>1870</th>
<th>1880</th>
<th>1890</th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing</td>
<td>-</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td>14</td>
<td>20</td>
<td>28</td>
<td>30</td>
<td>48</td>
<td>58</td>
</tr>
<tr>
<td>Created</td>
<td>4</td>
<td>1</td>
<td>0</td>
<td>9</td>
<td>6</td>
<td>8</td>
<td>2</td>
<td>18</td>
<td>10</td>
<td>7</td>
</tr>
<tr>
<td>Growth %</td>
<td>0</td>
<td>25</td>
<td>0</td>
<td>180</td>
<td>43</td>
<td>40</td>
<td>7</td>
<td>60</td>
<td>21</td>
<td>12</td>
</tr>
</tbody>
</table>

Source: IBGE (2011); Legislative Assembly of RS (2011)

According to Table 3, no cities were created in the State of Rio Grande do Sul in the 1970's only. When analyzing the South, Rio Grande do Sul is the state with the largest number of emancipations. Between 1950 and 1990, 405 new cities were created to emancipations, which corresponds to 80% of the 497 cities that existed in 2011.

Table 3
Number of cities in RS per decade (1900-2010)

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing</td>
<td>65</td>
<td>67</td>
<td>71</td>
<td>80</td>
<td>88</td>
<td>92</td>
<td>150</td>
<td>232</td>
<td>232</td>
<td>333</td>
<td>497</td>
<td>496</td>
<td>497</td>
</tr>
<tr>
<td>Created</td>
<td>2</td>
<td>4</td>
<td>9</td>
<td>8</td>
<td>4</td>
<td>58</td>
<td>82</td>
<td>0</td>
<td>101</td>
<td>164</td>
<td>-1</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Growth %</td>
<td>3</td>
<td>6</td>
<td>13</td>
<td>10</td>
<td>5</td>
<td>63</td>
<td>55</td>
<td>0</td>
<td>44</td>
<td>49</td>
<td>0</td>
<td>0</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: IBGE (2011); Legislative Assembly of RS (2011).

Although no cities were created between 2000 and 2010, this does not mean that there were no demands. In September 2011, Mr. Filipe Madsen Etges, Secretary of the Commission of Municipal Issues, State of Rio Grande do Sul Legislative Assembly (ALRS), in response to a question on emancipation requests, informed that approximately 130 districts had officially submitted emancipation processes.

2.4 Studies Related to the Theme

Among the Brazilian studies on the emancipation process of Brazilian cities, in the research by Siqueira (2003), not only is the theme reviewed in depth, but the studies are also organized in groups, according to each author’s approach. Practically all studies that analyze the municipal emancipations are identified per subthemes, including municipal autonomy and motivations for the emancipations.

Another current of researchers has investigated the emancipated cities’ socioeconomic performance. Among the authors, Reis, Figueiras and Oliveira (2010), Gonçalves (2010), Costa, Martins, Oliveira and Brunozi Jr. (2009), Guimaraes (2008), Jesus (2008) and Lubambo (2006) are highlighted. In general, although these study findings show a lower performance level in the new cities than in the cities of origin for some variables, it cannot be affirmed that the conditions did not improve in relation to the earlier situation. Based on the findings, it can be identified that, in general, the evolution of the emancipated cities’ indicators is smaller when compared to the cities of origin. In the international sphere, the identified...
studies do not specifically discuss the emancipation of cities, nor the other aspects investigated in Brazil. In general, they are focused on public management and some indicators, specifically those related to municipal management (Fryer, Antony, Ogden, 2009).

3. Method

3.1 Population and Sample

Based on the data made available by the National Confederation of Cities (CNM), 82 cities were identified that were involved in the emancipation movement during the research period. As detailed in Figure 1, the survey included 30 cities emancipated in 1996 and established in 2001, as well as 52 cities of origin.

<table>
<thead>
<tr>
<th>Emancipated Cities</th>
<th>Created by Law</th>
<th>Cities of origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aceguá</td>
<td>10.766</td>
<td>Bagé</td>
</tr>
<tr>
<td>Arroio do Padre</td>
<td>10.738</td>
<td>Pelotas</td>
</tr>
<tr>
<td>Boa Vista do Cadeado</td>
<td>10.739</td>
<td>Cruz Alta, Ijuí e Augusto Pestana</td>
</tr>
<tr>
<td>Bozano</td>
<td>10.741</td>
<td>Ijuí</td>
</tr>
<tr>
<td>Canudos do Vale</td>
<td>10.755</td>
<td>Lajeado and Progresso</td>
</tr>
<tr>
<td>Capão Bonito do Sul</td>
<td>10.742</td>
<td>Lagoa Vermelha</td>
</tr>
<tr>
<td>Capão do Cipó</td>
<td>10.743</td>
<td>Santiago, São Miguel das Missões and Tupanciretã</td>
</tr>
<tr>
<td>Coqueiro Baixo</td>
<td>10.765</td>
<td>Nova Bréscia and Relvado</td>
</tr>
<tr>
<td>Coronel Pilar</td>
<td>10.744</td>
<td>Garibaldi and Roca Sales</td>
</tr>
<tr>
<td>Cruzaltense</td>
<td>10.745</td>
<td>Campinas do Sul</td>
</tr>
<tr>
<td>Forquetinha</td>
<td>10.756</td>
<td>Lajeado</td>
</tr>
<tr>
<td>Itati</td>
<td>10.746</td>
<td>Terra de Areia</td>
</tr>
<tr>
<td>Jacuizinho</td>
<td>10.757</td>
<td>Salto do Jacuí and Espumoso</td>
</tr>
<tr>
<td>Lagoa Bonita do Sul</td>
<td>10.758</td>
<td>Sobradinho</td>
</tr>
<tr>
<td>Mato Queimado</td>
<td>10.747</td>
<td>Caibaté</td>
</tr>
<tr>
<td>Novo Xingu</td>
<td>10.759</td>
<td>Constantina</td>
</tr>
<tr>
<td>Paulo Bento</td>
<td>10.762</td>
<td>Erechim, Jacutinga, Ponte Preta and Barão de Cotegipe</td>
</tr>
<tr>
<td>Pinhal da Serra</td>
<td>10.748</td>
<td>Esmeralda</td>
</tr>
<tr>
<td>Quatro Irmãos</td>
<td>10.761</td>
<td>Erechim and Jacutinga</td>
</tr>
<tr>
<td>Rolador</td>
<td>10.750</td>
<td>São Luiz Gonzaga</td>
</tr>
<tr>
<td>Santa Cecília do Sul</td>
<td>10.763</td>
<td>Tapejara, Água Santa, Caseiros and Ibiacã</td>
</tr>
<tr>
<td>São José do Sul</td>
<td>10.752</td>
<td>Salvador do Sul, Montenegro and Maratá</td>
</tr>
<tr>
<td>São Pedro das Missões</td>
<td>10.753</td>
<td>Palmeiras das Missões</td>
</tr>
<tr>
<td>Tio Hugo</td>
<td>10.764</td>
<td>Victor Graeff, Ernestina e Ibirapuitã</td>
</tr>
<tr>
<td>Westfalia</td>
<td>10.754</td>
<td>Teutônia e Imigrante</td>
</tr>
</tbody>
</table>

Source: National Confederation of Cities (2010)

Figure 1. Emancipated cities and their respective cities of origin

Due to incomplete data on the cities’ electronic portals, however, the year 1999 had to be excluded. In addition, among the potentially usable cities, five were excluded due to a lack of continuous information on the respective electronic portals. After the necessary adjustments in the population, Table 4 lists 41 cities of origin and 25 emancipated cities.
3.3 Data Collection

The secondary data, available in reports and/or databases, were collected as follows: (i) reports available in the Brazilian Finance System (Finbra) and disseminated by the National Secretary of the Treasury (STN), (b) documents published by the Foundation for Economic Studies, RS (FEE/RS) and (c) data from the Brazilian Institute for Geography and Statistics (IBGE). The collected data include the variables representative of the emancipated and original cities’ economic and socioeconomic conditions in the State of Rio Grande do Sul. The groups of indicators are separated into the financial and socioeconomic dimensions and detailed in Figure 2.

<table>
<thead>
<tr>
<th>Groups of Indicators</th>
<th>Indicadores</th>
<th>Fonte</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Indicators</td>
<td>1. Own Revenues versus Current Revenues</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>2. Active Debt versus Current Revenues</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>3. Budgetary Efficiency</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>4. General Solvency</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td>Socioeconomic Indicators</td>
<td>1. Population</td>
<td>IBGE</td>
</tr>
<tr>
<td></td>
<td>2. Per capita Revenues (Own, from Transfer and Total)</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>3. Per capita Spending (Education, Culture, Health, Sanitation, Housing, Urbanism, Legislative Function and Total)</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>4. Per capita Tax Revenues</td>
<td>STN/Finbra</td>
</tr>
<tr>
<td></td>
<td>5. Per capita GDP</td>
<td>FEE</td>
</tr>
<tr>
<td></td>
<td>6. Socioeconomic Development Index (Sedei)</td>
<td>FEE</td>
</tr>
</tbody>
</table>

Source: Adapted from Guimarães (2008)

Figure 2. Analysis dimensions: financial indicators and socioeconomic indicators

The variables from the socioeconomic dimension used in this investigation are the same as defined in the study by Guimarães (2008). These variables were chosen because, besides having been tested earlier, they can be applied in any city, independently of the population size, location or geographic area. For the cities of origin, the secondary data on the analysis variables, listed in Figure 2, range from one year before the creation of the emancipated cities, that is, one pre-emancipation period and two post-emancipation periods. For the pre-emancipation period, the collected data refer to the year 2008, and the post-emancipation periods to the years 2009 and 2010.

3.4 Data Treatment and Analysis

After defining the adjusted population and collecting the data on the research variables, some initial treatments were needed. The per capita GDP values were adjusted to constant values in 2009, based on the implicit deflator of the GDP. The adjusted samples or populations characterize two independent samples – cities of origin and emancipated cities, and the means of the dependent variables will be compared in the financial and socioeconomic dimensions. According to Malhotra (2006, p. 448), the “…parametric tests provide inferences to formulate assertions on related population means. For that purpose, a \( t \) test tends to be used. This test is based on Student’s \( t \) statistic.” Next, the application of the independent \( t \) test followed the steps (1) individual analysis of the emancipated city versus city of origin and (2) global analysis of the emancipated cities versus cities of origin.
4. Results and Discussion

4.1 Financial Dimension: Analysis of Financial and Budgetary Indicators

To analyze the financial dimension of the emancipated cities in relation to the cities of origin, based on the study by Guimarães (2008), four indicators were selected as listed in Figure 2: (1) Own Income versus Total Income; (2) Active Debt versus Current Revenues; (3) General Solvency; and (4) Budgetary Efficiency.

The data collected on the website of the National Treasury System (STN) are calculated and published by the Brazilian Finance System (Finbra). The performance analysis of the emancipated cities and cities of origin initially involves comparing the emancipated cities’ own revenues for 2009 and 2010. Hereinafter, the cities of origin are called mother and the emancipated cities child. The first indicator analyzed is “Own Revenue versus Total Revenue”, as detailed in Table 4. For analysis purposes, the three cities – mother and child – with the highest and lowest performance indicators were selected and compared.

The indicator “Own Revenue versus Total Revenues” indicates how dependent the city is in terms of revenues from the Union and the state. The higher the indicator, the lower the city’s dependence on the transfers from the Union and the state, that is, in general, a measure of its efficacy to generate its own income. In the feasibility analysis of the city’s creation, it is a critical indicator.

Table 4
Indicator: Own Revenue versus Total Revenues

<table>
<thead>
<tr>
<th>City</th>
<th>Type</th>
<th>2000</th>
<th>2009</th>
<th>2010</th>
<th>City</th>
<th>Type</th>
<th>2000</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rolador**</td>
<td>Child</td>
<td>–</td>
<td>0.054</td>
<td>0.103</td>
<td>Progresso</td>
<td>Mother</td>
<td>0.153</td>
<td>0.253</td>
<td>1.009</td>
</tr>
<tr>
<td>São Luiz Gonzaga</td>
<td>Mother</td>
<td>0.174</td>
<td>0.304</td>
<td>0.256</td>
<td>Coqueiro Baixo**</td>
<td>Child</td>
<td>–</td>
<td>-1.130</td>
<td>-0.025</td>
</tr>
<tr>
<td>São Pedro das Missões**</td>
<td>Child</td>
<td>–</td>
<td>0.022</td>
<td>0.093</td>
<td>Nova Bréscia</td>
<td>Mother</td>
<td>0.115</td>
<td>-0.022</td>
<td>0.099</td>
</tr>
<tr>
<td>Palmeira Missões</td>
<td>Mother</td>
<td>0.163</td>
<td>0.136</td>
<td>0.142</td>
<td>Relvado</td>
<td>Mother</td>
<td>0.080</td>
<td>-0.125</td>
<td>-0.098</td>
</tr>
<tr>
<td>Novo Xingu**</td>
<td>Child</td>
<td>–</td>
<td>-0.003</td>
<td>-0.032</td>
<td>Quatro Irmãos**</td>
<td>Child</td>
<td>–</td>
<td>-0.084</td>
<td>-0.127</td>
</tr>
<tr>
<td>Constantina</td>
<td>Mother</td>
<td>0.164</td>
<td>0.124</td>
<td>0.104</td>
<td>Erechin</td>
<td>Mother</td>
<td>0.334</td>
<td>0.229</td>
<td>0.241</td>
</tr>
<tr>
<td>Itati**</td>
<td>Child</td>
<td>–</td>
<td>-0.121</td>
<td>-0.018</td>
<td>Jacutinga</td>
<td>Mother</td>
<td>0.053</td>
<td>0.080</td>
<td>0.065</td>
</tr>
<tr>
<td>Terra de Areia</td>
<td>Mother</td>
<td>0.108</td>
<td>0.144</td>
<td>0.229</td>
<td>Santa Cecília Sul**</td>
<td>Mother</td>
<td>–</td>
<td>-0.144</td>
<td>-0.093</td>
</tr>
<tr>
<td>Bozano**</td>
<td>Child</td>
<td>–</td>
<td>-0.129</td>
<td>-0.049</td>
<td>Água Santa</td>
<td>Mother</td>
<td>0.077</td>
<td>0.000</td>
<td>0.039</td>
</tr>
<tr>
<td>Ijuí</td>
<td>Mother</td>
<td>0.148</td>
<td>0.544</td>
<td>0.530</td>
<td>Caseiros</td>
<td>Mother</td>
<td>0.080</td>
<td>0.061</td>
<td>0.130</td>
</tr>
<tr>
<td>Canudos do Vale**</td>
<td>Child</td>
<td>–</td>
<td>-0.117</td>
<td>0.113</td>
<td>Ibiçaça</td>
<td>Mother</td>
<td>0.135</td>
<td>0.061</td>
<td>0.198</td>
</tr>
<tr>
<td>Lajeado</td>
<td>Mother</td>
<td>0.293</td>
<td>0.240</td>
<td>0.217</td>
<td>Tapejara</td>
<td>Mother</td>
<td>0.246</td>
<td>0.130</td>
<td>0.128</td>
</tr>
</tbody>
</table>

Source: Research Data

The emancipated cities with the best performances in 2009 are Rolador, São Pedro das Missões and Novo Xingu. At the opposite end, the cities with the lowest performances are Santa Cecília do Sul, Coqueiro Baixo and Bozano. When comparing the indicator Own Revenues versus Total Revenues, the mother cities showed better indicators than the child cities. In the analysis period, as shown in Table 4, among the nine child cities, 67% [n = 6] showed an increase in the indicator, as well as 73% [n = 11] out of 15 mother cities.

Concerning the indicator Active Debt versus Current Revenues, Table 5 details the three cities, child and mother, respectively, with the highest and lowest indicators. The objective of the Active Debt indicator is to evidence the administration’s efforts in collecting tax debts. Finally, considering that, in its interpretation, the higher the indicator, the greater the management’s collection efforts, it is also an efficiency and effectiveness measure.
Table 5 details the cities with the highest Active Debt versus Current Revenues indicators in 2009, which are Aceguá, Capão do Cipó and Forquetinha. At the other end, the cities with the lowest active debt management indicators were Itati, Santa Cecília do Sul and São José do Sul. In 2010, the cities with the highest and lowest Active Debt versus Current Revenues indicators were, respectively: (i) Tio Hugo, Aceguá and Forquetinha and (ii) Canudos do Vale, Itati and Santa Cecilia. When looking at 2009 and 2010, the cities Itati and Santa Cecília reappear in the group with the lowest Active Debt versus Current Revenue.

In most of the cities, according to Table 5, during the analysis period, the Active Debt versus Current Revenue indicator is close to zero. For some, these data suggest non-significant performance improvements; for others, they suggest stagnation; and yet others consider they suggest worsening, although the amounts are very small.

From the financial perspective, the Budgetary Efficiency Indicator provides the parameters to assess the city’s performance in budget management. To interpret this indicator, the more distant from zero [higher] the indicator is, the worse the city performed in budget management. Table 6 interprets the three child cities with the highest and lowest budgetary efficiency indicators and respective mother cities. The premise is assumed that the public entity does not aim to obtain significant surpluses, especially resulting from resource savings, instead of using them to produce benefits for the population. On the other hand, it is not desirable and even less prudent to adopt management practices that produce shortages, a financial indiscipline. A healthy management results in indicators that evidence a balance between revenues and expenses.
Table 6
Indicator: Budgetary Efficiency

<table>
<thead>
<tr>
<th>City</th>
<th>Type</th>
<th>2000</th>
<th>2009</th>
<th>2010</th>
<th>City</th>
<th>Type</th>
<th>2000</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capão Bonito Sul**</td>
<td>Child</td>
<td>-</td>
<td>0.002</td>
<td>0.071</td>
<td>Sobradinho</td>
<td>Mother</td>
<td>-0.051</td>
<td>-0.026</td>
<td>0.124</td>
</tr>
<tr>
<td>Lagoa Vermelha</td>
<td>Mother</td>
<td>-0.035</td>
<td>0.031</td>
<td>0.058</td>
<td>Forquetinha**</td>
<td>Child</td>
<td>-</td>
<td>0.116</td>
<td>-0.047</td>
</tr>
<tr>
<td>Boa Vista Cadeado**</td>
<td>Child</td>
<td>-</td>
<td>0.007</td>
<td>0.014</td>
<td>Lajeado</td>
<td>Mother</td>
<td>-0.017</td>
<td>-0.008</td>
<td>-0.045</td>
</tr>
<tr>
<td>Ijuí</td>
<td>Mother</td>
<td>-0.001</td>
<td>-0.050</td>
<td>0.031</td>
<td>Santa Cecília Sul**</td>
<td>Child</td>
<td>-</td>
<td>0.051</td>
<td>0.173</td>
</tr>
<tr>
<td>Quatro Irmãos**</td>
<td>Child</td>
<td>-</td>
<td>0.050</td>
<td>0.000</td>
<td>Água Santa</td>
<td>Mother</td>
<td>-0.016</td>
<td>0.112</td>
<td>0.082</td>
</tr>
<tr>
<td>Roca Sales</td>
<td>Mother</td>
<td>-0.037</td>
<td>0.064</td>
<td>0.023</td>
<td>Caseiros</td>
<td>Mother</td>
<td>0.022</td>
<td>0.175</td>
<td>0.143</td>
</tr>
<tr>
<td>Erechim</td>
<td>Mother</td>
<td>0.017</td>
<td>-0.014</td>
<td>0.020</td>
<td>Ibiaça</td>
<td>Mother</td>
<td>0.061</td>
<td>0.020</td>
<td>0.168</td>
</tr>
<tr>
<td>Jacutinga</td>
<td>Mother</td>
<td>-0.001</td>
<td>0.064</td>
<td>0.071</td>
<td>Tapejara</td>
<td>Mother</td>
<td>-0.033</td>
<td>0.087</td>
<td>0.078</td>
</tr>
<tr>
<td>São Pedro Missões**</td>
<td>Child</td>
<td>-</td>
<td>-0.021</td>
<td>0.002</td>
<td>Itati**</td>
<td>Child</td>
<td>-</td>
<td>-0.082</td>
<td>0.153</td>
</tr>
<tr>
<td>Palmeira Missões</td>
<td>Mother</td>
<td>0.032</td>
<td>0.132</td>
<td>0.088</td>
<td>Terra de Areia</td>
<td>Mother</td>
<td>-0.376</td>
<td>0.072</td>
<td>0.031</td>
</tr>
<tr>
<td>Rolador**</td>
<td>Child</td>
<td>-</td>
<td>0.006</td>
<td>-0.003</td>
<td>Coronel Pilar**</td>
<td>Child</td>
<td>-</td>
<td>0.126</td>
<td>0.093</td>
</tr>
<tr>
<td>São Luiz Gonzaga</td>
<td>Mother</td>
<td>-0.001</td>
<td>0.205</td>
<td>0.130</td>
<td>Garibaldi</td>
<td>Mother</td>
<td>0.049</td>
<td>0.084</td>
<td>0.117</td>
</tr>
<tr>
<td>Lagoa Bonita Sul**</td>
<td>Child</td>
<td>-</td>
<td>-0.227</td>
<td>0.034</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Research Data

The child cities with the best performance and, therefore, with the lowest budgetary efficiency indicators in 2009, were Capão Bonito do Sul (0.002), Boa Vista do Cadeado (0.007) and Rolador (0.006). Also regarding 2009, the cities with the highest indicators constitute the group with the worst performance: Lagoa Bonita do Sul (-0.227), Coronel Pilar (0.126) and Forquetinha (0.116). In 2010, the cities’ mean budgetary efficiency indicator was 0.030. Also, with regard to 2010, the indicator of the city Quatro Irmãos was equal to zero (2009), therefore suggesting budgetary equilibrium. With indicators bordering on zero, the cities of São Pedro das Missões and Rolador complete the best performing group. The cities with the highest indicators, which therefore constituted the worst performing group, were Santa Cecília do Sul, Itati and Coronel Pilar. Finally, concerning 2010, when comparing the budgetary efficiency indicators of the child cities versus mother cities, in general, the child cities showed the lowest indicators.

The financial indicator general solvency, detailed in Table 7 per mother and child city, shows the city’s financial capacity to pay the short-term debts. The higher the indicator, the greater the capacity to honor the commitments and, the lower, the lesser the capacity to settle its debts. The persistent worsening of this indicator can result in delayed payments to the creditors, including the public servants. In Table 7, the three cities with the highest and lowest general solvency indicators are listed, respectively, for the child and mother cities.
The child cities with the highest solvency indicators in 2009 were Rolador, Capão Bonito do Sul and Quatro Irmãos. The cities with the lowest solvency indicators were Paulo Bento, Coronel Pilar and Forquetinha. In 2010, the cities Capão do Cipó, Quatro Irmãos and Rolador showed the highest solvency indicators. In general, the child cities showed higher solvency indicators than the mother cities. It should be highlighted that the child city Rolador showed the highest indicator of all, superior to São Luiz Gonzaga.

### 4.2 Socioeconomic Dimension: Analysis of Socioeconomic Indicators

Based on Guimarães (2008), six indicators constitute the Socioeconomic Dimension. The indicators per capita GDP per cities – child and mother – are listed in Table 8.
Among other objectives, the cities have to implement policies that, in general, result in significant improvements in the inhabitants’ life standards, including the income. Therefore, the per capita GDP is a valid proxy to measure the city’s performance. Therefore, the higher the indicator, the better the performance in this respect.

Table 8 shows the child cities with the highest per capita GDP indicators in 2008 and 2009 (best performances): Pinhal da Serra, Boa Vista do Cadeado and Capão do Cipó. The child cities with the lowest per capita GDP indicators were Coqueiro Baixo, Arroio do Padre and Itati. The other cities, except for Pinhal da Serra, performed worse on this indicator.

Also according to Table 8, in 2008 and 2009, the child cities showed higher per capita GDP indicators than the mother cities. If the emancipation proposal is the improvement of the inhabitants’ life standard, measured by the per capita GDP proxy, the child cities’ performance was higher than the mother cities. In that sense, the evolution of the city Pinhal da Serra’s per capita GDP exceeded that of all cities in the sample.

The objective of the Socioeconomic Development Index (Idese) is to measure the population’s development concerning the socioeconomic aspects. The Idese is measured on a scale between zero and one. The interpretation based on the scale, as defined in the Human Development Index (HDI), classifies the cities in three development levels: (i) low (up to 0.4999), (ii) medium (0.500 until 0.799) and (iii) high (superior to 0.799). Thus, using the scale parameters as a proxy of performance, the higher the scale, the better the performance.

As detailed in Table 9, the child cities Mato Queimado, Novo Xingu and Rolador performed best on the Idese in 2007, but are not located in the higher part of the scale, over 0.799. Instead, they are part of the medium level (0.500 till 0.799).
Table 9
Idese indicator

<table>
<thead>
<tr>
<th>Cities</th>
<th>Type</th>
<th>Idese 2000</th>
<th>Idese 2007</th>
<th>Idese 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mato Queimado**</td>
<td>Child</td>
<td>–</td>
<td>0.734</td>
<td>0.727</td>
</tr>
<tr>
<td>Caibatê</td>
<td>Mother</td>
<td>0.704</td>
<td>0.750</td>
<td>0.749</td>
</tr>
<tr>
<td>Novo Xingú**</td>
<td>Child</td>
<td>–</td>
<td>0.705</td>
<td>0.704</td>
</tr>
<tr>
<td>Constantina</td>
<td>Mother</td>
<td>0.719</td>
<td>0.744</td>
<td>0.744</td>
</tr>
<tr>
<td>Rolador**</td>
<td>Child</td>
<td>–</td>
<td>0.686</td>
<td>0.701</td>
</tr>
<tr>
<td>São Luiz Gonzaga</td>
<td>Mother</td>
<td>0.744</td>
<td>0.779</td>
<td>0.776</td>
</tr>
<tr>
<td>São Pedro das Missões**</td>
<td>Child</td>
<td>–</td>
<td>0.585</td>
<td>0.597</td>
</tr>
<tr>
<td>Palmeira das Missões</td>
<td>Mother</td>
<td>0.706</td>
<td>0.742</td>
<td>0.749</td>
</tr>
<tr>
<td>Canudos do Vale**</td>
<td>Child</td>
<td>–</td>
<td>0.586</td>
<td>0.586</td>
</tr>
<tr>
<td>Lajeado</td>
<td>Mother</td>
<td>0.754</td>
<td>0.783</td>
<td>0.786</td>
</tr>
<tr>
<td>Progresso</td>
<td>Mother</td>
<td>0.600</td>
<td>0.624</td>
<td>0.633</td>
</tr>
<tr>
<td>Arroio do Padre**</td>
<td>Child</td>
<td>–</td>
<td>0.578</td>
<td>0.585</td>
</tr>
<tr>
<td>Ijuí</td>
<td>Mother</td>
<td>0.768</td>
<td>0.806</td>
<td>0.806</td>
</tr>
</tbody>
</table>

Source: Research Data

The child cities São Pedro, Canudos and Arroio do Padre are classified as the worst performing on the Idese scale. Also, as listed in Table 9, the mother cities showed better performances than the child cities in the period 2007-2008. Among the mother cities, Ijuí was classified under a high development level. According to the Idese scale, all mother cities were classified at the medium and high development levels.

4.3 General Performance Analysis: Created Cities versus Cities of Origin

The general performance analysis of the created cities versus cities of origin is based on financial and socioeconomic indicators. The financial dimension includes the indicators: (i) Own Revenues versus Total Revenues; (ii) Active Debt versus Current Revenues; (iii) General Solvency; and (iv) Budgetary Efficiency. In the socioeconomic dimensions, the indicators per capita GDP, Idese, Resources collected and spending were selected.

Table 10 details the financial and socioeconomic indicators in the general performance analysis of the emancipated cities versus cities of origin. For the purpose of a general analysis Emancipated Cities versus Cities of Origin, the performance was classified as: (i) Higher Performance; (ii) Lower Performance; and (iii) Partial Performance.
Table 10

General performance analysis: emancipated cities versus cities of origin

<table>
<thead>
<tr>
<th>Analysis Variables</th>
<th>Performance (Emancipated versus Origin): In %</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Superior</td>
<td>Inferior</td>
</tr>
<tr>
<td>IRP – Own Revenues x Total Revenues</td>
<td>12%</td>
<td>88%</td>
</tr>
<tr>
<td>IDA – Active Debt x Current Revenues</td>
<td>12%</td>
<td>88%</td>
</tr>
<tr>
<td>IEO – Budgetary Efficiency</td>
<td>24%</td>
<td>12%</td>
</tr>
<tr>
<td>ISG – General Solvency</td>
<td>44%</td>
<td>20%</td>
</tr>
<tr>
<td>Resources collected</td>
<td>0%</td>
<td>100%</td>
</tr>
<tr>
<td>Spending</td>
<td>48%</td>
<td>52%</td>
</tr>
<tr>
<td>Per capita GDP</td>
<td>28%</td>
<td>40%</td>
</tr>
</tbody>
</table>

Source: Research Data

The Higher Performance scale indicates the percentage of emancipated cities with a higher performance than their cities of origin considering the variables analyzed. In the Lower Performance category, the percentage of emancipated cities is indicated that performed worse than their cities of origin regarding the variables analyzed. Finally, some emancipated cities sometimes perform better and sometimes worse than their cities of origin, classified as Partial Performance.

The analysis based on the Indicator Own Revenues versus Total Revenues [IRP] permits an interesting view of the cities’ financial dependence relations with the states and Union. The general picture is nevertheless concerning, influencing the mayors’ political posture in view of the 66 investigated cities’ heavy dependence (origin = 41 and emancipated = 25) on the resources transferred from the Union and state.

The analysis based on the indicator Own Revenues versus Total Revenues showed that the performance of the cities of origin was higher than that of the emancipated cities, as 88% [n = 22] of the emancipated cities are ranked in the category lower performance than the cities of origin. Concerning the debt management performance, the general analysis of the Active Debt versus Current Debt indicator [IDA] shows 88% [n = 22] of the emancipated cities performing worse than their cities of origin.

As regards the investigated cities’ capacity to settle their commitments, the General Solvency Indicator [ISG] shows 44% [n = 11] of the emancipated cities performing better than the cities of origin. Twenty percent [n = 5] of the emancipated cities perform worse than their cities of origin. Finally, the partially higher performance category contains 36% [n = 9] of the emancipated cities. It should be observed that, during the analysis period, in 56% [n = 15] of the emancipated cities, the management of receivables needs improvements, focused on efficiency and operational effectiveness.

The elaboration and approval of the municipal budget sometimes creates a clash between the legislative and executive powers, generally containing room for negotiations among the actors. An equally delicate and sore point, however, is its execution, mainly in view of the rigor and penalties the Fiscal Responsibility Law (LRF) imposes upon the mayors. In this research, the Budgetary Efficiency Indicator [IEO] was used to assess the budgetary execution performance.

The data in Table 10 show a concerning scenario regarding the emancipated cities’ budgetary management performance when compared to the cities of origin. Twenty-four percent of the cities [n = 6] show a lower performance. The higher performance category includes 12% [n = 3] of the cities, followed by 64% [n = 16] in the partial performance category. In the budgetary execution, the data indicate that, based on this indicator, 76% [n = 19], need to undertake improvement actions, in the budget elaboration as well as execution process.
For the purpose of a general performance analysis, in the socioeconomic dimension, the indicators Resources Collected, Spending, Idese and per capita GDP were selected. According to Table 10, the variable Resources Collected, indicates that the emancipated cities \( n = 25 \) collected less resources than the cities of origin. On the other hand, when analyzing the revenues per type (own, transfer), only three (equivalent to 4.5% of the total \( n = 66 \) and 12% of the emancipated cities \( n = 25 \)) do not show negative own revenues. Even if the amount of resources collected is positive, however, the percentage of own revenues in relation to the total revenues is low. What the financial analysis variable Spending is concerned, in global terms, 13 [52\%] emancipated cities show a lower performance than the cities of origin.

The Idese proposal is to serve as an indicator of the inhabitants’ quality of life and economic conditions. In that sense, the nine cities’ performance is a source of concern, as 100\% \( n = 25 \) are ranked in the lower performance category when compared to their cities of origin. The analysis of the emancipated cities’ per capita GDP shows 28\% \( n = 7 \) cities in the higher performance category. Forty \( n = 10 \) and 32\% \( n = 8 \) of the emancipated cities, however, are ranked under lower and partial performance, respectively. These data suggest that the expected improvement in the inhabitants’ socioeconomic conditions in 72\% \( n = 18 \) of the cities demands that the managers promote policies that do not only improve the indicator, but also maintain the city in the superior performance category, and mainly consistent over time.

4.4 Global Performance Analysis: Emancipated Cities versus Cities of Origin

In the creation of new cities through emancipation, before or after the event, the most common allegations and/or justifications are: (i) improvement in decisions, (ii) improvement in management, (iii) improvement in the response to social demands and (iii) improvement in the inhabitants’ life standard.

The allegations and/or justifications for the emancipation implicitly contain the hypothesis that the new city, under another management, will use its resources more efficiently and attend to the population's demands more effectively. Considering that the financial and socioeconomic indicators are the proxies of the cities’ performance, it should be analyzed whether their mean performances are different and statistically significant. Therefore, according to Table 11, the mean indicators according to Table 11 will be compared in terms of aggregates of the emancipated cities and cities of origin, indicated as children and mothers, respectively, in the table.
In the indicated periods, Table 11 indicates the mean aggregated financial and socioeconomic indicators in each sample – mother and child cities, respectively, during the periods. To check for differences between the mean indicators of the two samples, the independent t test was applied. Field (2009, p. 287) explains: “The independent t test is used in situations in which there are two experimental conditions and different participants were used in each.” That is the case in this research, with different participants – the mother and child cities – and the different experimental conditions for the participants, in this case the mayors. The software Eviews 5 was used to process the test.

The t test follows a Student's t distribution with n-2 degrees of freedom, where n indicates the number of observations, so that, if the calculated value is higher than the tabulated value, the hypothesis is rejected that the coefficient is statistically equal to zero. One alternative for the use of statistical tables is the observation of the p-value, which offers the probability to reject the null hypothesis when it is true. Normally, a p-value of 0.05 is considered as the level to assess the null hypothesis. If the p-value is lower than 0.05, the null hypothesis can be rejected.

The general analysis requires a comparison of the mean variables (indicators) for the mother and child cities. According to Field (2009, p. 280), "Under what is known as the null hypothesis, [...] we expected the sample means to be similar." The t test applied to the data in Table 11 resulted from a p-value of 0.9598. On average, the performance of the mother cities in statistical terms is not significantly different from the child cities, considering a 95.0% confidence interval. Therefore, the results suggest that, without statistically significant differences between the mean variables analyzed between the mother and child cities, the creation of the new cities in this modality did not result in a better life standard for the population, as measured in the socioeconomic and financial management dimensions.
5. Conclusion

This study was focused on investigating the performance of emancipated cities versus cities of origin in the state of Rio Grande do Sul, in the financial and socioeconomic dimensions. Based on the global analysis, the findings suggest that there are no statistically significant differences in the cities’ performance. As the creation of new cities requires revenues to cope with the costs and investments, the research results, even if limited by the time horizon, converge with the position of those who defend the need for municipal feasibility studies as a prerequisite to consult the population.

It is known that the emancipation decisions of the new cities do not rest on robust technical analyses, while the political aspects prevailed. As the process is conducted in this manner, most of the emancipated cities’ (and cities of origin’s) concerning dependence on transfers from the Union and state is not surprising.

In principle, the management and academic implications of the reflections about the research findings are highlighted. In terms of management implications, the findings permit elaborating a relative diagnosis of the efficiency and effectiveness aspects in the (own and transferred) resources collected and applications in benefit of the population, especially for the emancipated cities.

Even if the emancipation decisions made are considered from a political perspective, and loaded with emotions, there are profound financial implications for the state and the Union, and also for the citizens’ economic and socioeconomic conditions. For example, the great dependence on the resource transfers from the state and Union not only not improves the socioeconomic standards, but also evidences that the allegations for the emancipation of the cities were unfounded.

As regards the academic implications, initially, these research results complement aspects not addressed in other studies. The result of the comparison between the performances of the cities of origin versus the emancipated cities adds new elements to the discussion about the emancipation and allows the investigators to oppose allegations, motives and promises etc. with concrete results. In that context, these research findings permit analyzing, identifying and understanding what specific factors provoke lower performances in the emancipated cities when compared to the cities of origin.

The research findings should be interpreted with caution, mainly in view of the time horizon (only two years) of the collected data and, in a way, due to the fact that the emancipated cities are still maturing and structuring their management in relation to the cities of origin. Considering that the emancipation process is not restricted to the State of Rio Grande do Sul, this research is no exhausted and provides additional suppositions for new studies. The replication of the study in other Brazilian states permits the construction of a database for broader comparative analyses. Finally, further studies should used the Central Place Theory and investigate whether, after the creation of the new cities through emancipation, the cities of origin were not overloaded, constituting a point of attraction, also for service delivery by the neighboring cities, mainly the emancipated ones, putting a burden on them that affected the attendance to their citizens.

6. References


Socioeconomic Performance Analysis of Emancipated Cities in Rio Grande do Sul


Lei Complementar nº. 1, de 09/11/1967. Estabelece requisitos mínimos e a forma de consulta prévia às populações locais para a criação de novos municípios. Brasília, DF


