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REIMBURSEMENT OF PERSONNEL CLAIMS IN ELECTORAL COURTS: A STUDY OF ASSOCIATED FACTORS IN A NON-ELECTION YEAR

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ABSTRACT

This study investigates the relationship between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) in the Brazilian Electoral Justice system and the number of seconded staff, filled permanent positions, electorate size, and the number of Electoral Zones, aiming to explore possible associations in a non-election year. Data for the 2023 fiscal year were collected through the transparency portals of the courts, Electoral Justice statistics, and the Siga Brasil system. Spearman's coefficient indicated strong inverse relationships between budget execution and the electorate, the number of Electoral Zones, and the number of filled permanent positions in the Regional Electoral Courts, which may be related to court size as a factor influencing strategies to minimize reimbursement expenses. The results were compared with the findings of Azevedo and Xavier Junior (2023) for the 2022 election year, revealing strong similarities in the coefficients, consistent with the concept of incrementalism in the budgeting process. Among the study's limitations is its focus on a specific phenomenon within the Electoral Justice system, which prevents generalization to other organizations. The results contribute to advancing the literature on this topic, particularly by providing new evidence on expenditures in a non-election year and expanding the research on personnel-related expenses.

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1 INTRODUCTION

The budgeting process is not free from conflicts, mainly due to increased pressures arising from the expansion of government functions (Deon et al., 2021; Schick, 1973). Evidence of such conflicts in public expenditures can be seen, for example, in the reimbursement of seconded personnel by the Brazilian Electoral Justice (JE), through regulations designed to restrict the indiscriminate use of this mechanism, as well as the establishment of limits for reimbursements related to secondments, requisitions, and personnel transfers to compose the workforce within the Federal Public Administration (SOF, 2024).

The JE is an institution endowed with jurisdictional authority and broad administrative responsibilities related to the electoral process (Mendes & Branco, 2021). Among its particularities is the ability to requisition personnel from the federal, state, district, and municipal levels, according to Law No. 4,737 (1965) and Law No. 6,999 (1982).

Excessive use of such personnel requisitions can create difficulties for the originating agencies in managing their workforce. In this regard, Law No. 13,328 (2016) established a maximum period of three years for the JE to requisition public servants from the direct, autarchic, and foundational federal public administration. This period may, however, be extended for an equal duration upon reimbursement of permanent remuneration or salary components already incorporated, including personal benefits, performance bonuses due in the originating agency, and corresponding social charges. States, municipalities, and the Federal District (DF) may also establish more restrictive requirements for such requisitions.

Data extracted from the Siga Brasil portal (Federal Senate, 2024) show that the execution of expenditure element 96 (Reimbursement of Seconded Personnel) increased from approximately R$ 1.5 million to over R$ 13 million between fiscal years 2010 and 2023. Additionally, the number of Electoral Courts executing this type of expenditure rose from 5 to 19 out of a total of 28. This growth, both in terms of the amount executed and the number of courts involved, indicates that personnel requisitions may be occurring over extended periods. Moreover, the recurrent maintenance of the same seconded staff, in addition to generating these reimbursements, could potentially violate the constitutional principle of public competitive exams.

The literature includes studies aimed at better understanding factors associated with personnel expenditures (Gomes et al., 2021; Profili, 2021; Santos & Ferreira, 2017; Silva et al., 2021; Souza et al., 2018). Azevedo and Xavier Júnior (2023) used the case of the JE—which is an important outlier in terms of its ability to utilize staff from other agencies—to identify factors associated with the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) for the 2022 fiscal year, which was an election year.

In the 2022 election year, as observed by Azevedo and Xavier Júnior (2024), there was a concentration of municipal staff requisitions, representing 61.7% of the total, although this pattern varied across different Electoral Courts. This dependence on seconded personnel, if persistent, reflects an aspect of budgetary incrementalism, whereby expenditures enter the budget and tend to perpetuate within it (Davis et al., 1966; Silva et al., 2021; Azevedo & Xavier Júnior, 2023; Azevedo & Xavier Júnior, 2024).

Conversely, it is expected that non-election years experience less pressure for spending on this expenditure item, as activities during such periods would, at least in theory, require fewer personnel to perform administrative tasks carried out by seconded staff (Azevedo & Xavier Júnior, 2024). This article seeks to expand knowledge regarding factors related to the reimbursement of seconded personnel by comparing the behavior of associated factors in the 2022 fiscal year (election year) with the 2023 fiscal year (non-election year).

Accordingly, this research aims to address the following question: what are the associations, in election and non-election years, between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) and factors such as the number of seconded staff, filled permanent positions, Electoral Zones, and electorate size of the Electoral Courts?

Thus, the objective of this study is to analyze similarities and differences between election and non-election years regarding the associations between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) and the number of seconded staff, filled permanent positions, Electoral Zones, and electorate size of the Electoral Courts.

This study is justified by the need for a better understanding of the dynamics related to the budget execution of expenditure element 96, which can contribute to a more balanced relationship between requesting and providing agencies, as well as to the evaluation of the Electoral Justice workforce composition in both election and non-election years.

Additionally, the research seeks to collect evidence that may support the continuity of services provided by both the Electoral Justice and other public administration bodies, contributing to accountability between the parties involved through improved budgetary transparency and greater clarity regarding the fiscal and financial effects of these relationships.

2 LITERATURE REVIEW

2.1 Reimbursement of seconded personnel in the federal public budget

The reimbursement of seconded personnel is legally grounded in Article 93 of Law No. 8,112 (1990), which, addressing the legal regime for civil servants of the Union, autarchies, and federal public foundations, allows a public servant to serve in another agency or entity of the Union, states, the Federal District, or municipalities, to hold a commissioned position or a role of trust, and in cases provided for by specific laws.

Law No. 8,112 (1990) does not provide an explicit definition of personnel requisition, stating only that a public servant may serve in another agency or entity in cases established by specific laws. Decree No. 10,835 (2021) defined requisition as an irrevocable act in which the seconded public servant begins service in the requesting agency or entity without altering their assignment in the original agency or entity.

According to Decree No. 10,835 (2021), such requisitions may only be carried out by agencies or entities with express authority to requisition public servants, without affecting the permanent remuneration or salary of the seconded public servant, including social charges, pecuniary allowances, Christmas bonuses, vacation pay, and the one-third additional payment. Moreover, the requisition is granted for an indefinite period, except where legal provisions state otherwise, and it cannot be terminated unilaterally by the requisitioned agency or entity.

Law No. 6,999 (1982), which governs the requisition of public servants by the Electoral Justice, establishes a period of one year for such requisitions, extendable under certain conditions. The limit on extensions is set by TSE Resolution No. 23,523 (2017) to four additional one-year periods. Furthermore, Law No. 6,999 (1982) and TSE Resolution No. 23,523 (2017) allow the requisition of other public servants for a maximum, non-extendable period of six months in cases of occasional workload accumulation.

For the purposes of this study, seconded personnel are considered to be public servants and/or employees not belonging to the agency's own staff, excluding holders of commissioned positions and roles of trust, in accordance with National Justice Council (CNJ) Resolution No. 102 (2009). CNJ Resolution No. 102 (2009) is one of the regulatory instruments governing transparency in the actions of the Judiciary. Its purpose is to regulate the publication of information related to budgetary and financial management, personnel, and the corresponding remuneration

structure of courts and councils. It aims to standardize the presentation of information to ensure clarity and comparability, serving as a mechanism of social control.

Annex VII of CNJ Resolution No. 102 (2009) addresses seconded personnel broadly, including those serving in an agency through requisition, secondment, temporary assignment, or any other arrangement whose reimbursement is accounted for under expenditure element 96 – Reimbursement of Seconded Personnel Expenses.

According to Interministerial Ordinance No. 163 (2001), expenditure element 96 – Reimbursement of Seconded Personnel Expenses includes budgetary expenses for reimbursements made by the originating agency or entity when the public servant belongs to other levels of government or to non-dependent state-owned enterprises and opts for the remuneration of their permanent position, according to current regulations. In other words, this element records reimbursements to originating agencies for personnel performing duties in other agencies within the parameters established by law.

For classification purposes in budgetary and financial execution, the Technical Budget Manual (MTO) establishes that all expenses related to reimbursement of seconded personnel must be recorded exclusively under expenditure element 96 – Reimbursement of Seconded Personnel Expenses, observing the Expense Nature Group (1 – Personnel and Social Charges or 3 – Other Current Expenses). For personnel expenses, this element is divided into two sub-elements, as shown in Table 1 below:

Table 1
Breakdown of Expenditure Element 96 – GND 1

Budget Classification	Title	Purpose
31.9X.96.01	Seconded personnel from federal public administration agencies	Reimbursement of seconded personnel when involving federal public administration agencies
31.90.96.02	Seconded personnel from other entities – states, municipalities, and the Federal District	Reimbursement of seconded personnel when involving agencies outside the federal public administration (states, municipalities, and the Federal District)

Source: Adapted from the Technical Budget Manual (SOF, 2024).

Therefore, reimbursements of seconded personnel classified under GND 1 – Personnel and Social Charges are currently accounted for in two blocks. The first, classified under sub-element 01, is intended to reimburse federal public administration agencies and may be recorded under either the direct application or intra-budgetary modality. The second, under sub-element 02, covers other agencies of state, municipal, or district nature that do not belong to the federal public administration.

The establishment of this budgetary limit is accompanied by other initiatives, such as Law No. 13,328 (2016), which set a maximum period of three years for the requisition of public servants from the direct, autarchic, and foundational federal public administration to the Electoral Justice. After this period, the continuation of the servant's assignment is permitted for an equal duration, subject to a formal expression of interest from the requesting agency and reimbursement of permanent remuneration or salary components already incorporated, including personal benefits, performance bonuses due in the originating agency, and corresponding social charges.

The maximum three-year period for federal administration requisitions was also incorporated by TSE Resolution No. 23,523 (2017). It is important to note that, under §1 of Article 4, the possibility of reimbursement due to the requisition of public servants from the direct, autarchic, and foundational federal public administration exceeding this period would, in theory,

constitute the only exception to the rule that the salary or remuneration of the seconded public servant remains the responsibility of the originating agency.

This effort aligns with the idea that the Brazilian budgetary model is associated with the theory of incrementalism, based on programs that enter the budget and tend to perpetuate, always involving a large portion of budgetary resources, such as mandatory expenditures, including reimbursements of seconded personnel (Davis et al., 1966; Silva et al., 2021; Azevedo & Xavier Júnior, 2023; Azevedo & Xavier Júnior, 2024).

Aspects of this theory have been tested in relation to the United States (Davis et al., 1966; Ecton & Dziesinski, 2022; True, 2000) and European countries (Baumgartner et al., 2009; Kuhlmann & van der Heijden, 2018), for both national and local government budgets. From this perspective, the previous year's budget generally serves as a reference for the current budget, guiding its preparation and creating expectations for subsequent years (Choi et al., 2021).

In this context, the Technical Budget Manual (MTO) emphasizes the importance of initiatives that allow monthly and regular reimbursement payments, avoiding accumulation at year-end, which complicates planning and expense control, including for subsequent fiscal years (SOF, 2024). Current control mechanisms aim to measure and evaluate organizational performance and implement corrective actions when necessary, ensuring the efficient and effective use of resources to achieve organizational objectives (Queiroz et al., 2022).

Thus, in the budgeting process, devices and control strategies are created or expanded to regulate and contain conflicts (Queiroz et al., 2022; Schick, 1973). Regarding the reimbursement of seconded personnel, there is a normative effort to limit its indiscriminate use, either by imposing temporal limits on requisition duration or by assigning the financial and budgetary burden, as seen in the MTO (SOF, 2024), Law No. 13,328 (2016), and TSE Resolution No. 23,523 (2017). Additionally, efforts exist to propose alternative measures to address workforce insufficiency in the Electoral Justice during election years, considering budgetary, financial, and accounting impacts, as provided by TSE Ordinance No. 1,157 (2022).

Despite these normative efforts, Azevedo and Xavier Júnior (2024) found that in 2022, seconded personnel represented nearly one-third of the Electoral Justice workforce, considering the total of filled permanent positions and seconded staff. However, Azevedo and Xavier Júnior (2023) did not find significant associations for 2022 between the number of personnel requisitioned by Electoral Courts and the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel), contradicting the assumption that an increase in requisitioned personnel would necessarily lead to higher spending in this category.

Furthermore, moderate to strong inverse correlations between the budget execution of expenditure element 96 in 2022 and the electorate size, the number of Electoral Zones, and the number of filled permanent positions in the Regional Electoral Courts suggest that the larger the court i.e., the greater its structure of permanent positions, zones, and electorate the lower the need to resort to executing expenditure element 96 – Reimbursement of Seconded Personnel.

2.2 Hypothesis Formulation

With the objective of identifying potential changes that may occur in election and non-election years in the associations between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) and the number of seconded staff, filled permanent positions, Electoral Zones, and electorate size of the Electoral Courts, this study tested the same four hypotheses proposed by Azevedo and Xavier Júnior (2023), as shown in Table 2:

Table 2
Hypothesis Development

Hypothesis	Theoretical and Regulatory Basis
H1: There is a direct association between the total number of seconded staff and the execution of expenses for Reimbursement of Seconded Personnel – Expenditure Element 96.	Davis et al. (1966); Lei n. 13.328 (2016); Azevedo e Xavier Júnior (2023); Manual Técnico de Orçamento (SOF, 2024); Azevedo e Xavier Júnior (2024).
H2: There is an inverse association between the number of filled permanent positions and the execution of expenses for Reimbursement of Seconded Personnel – Expenditure Element 96.	Portaria TSE n. 1.157 (2022); Azevedo e Xavier Júnior (2023); Manual Técnico de Orçamento (SOF, 2024); Azevedo e Xavier Júnior (2024).
H3: There is a direct association between the electorate size and the execution of expenses for Reimbursement of Seconded Personnel – Expenditure Element 96.	Decreto n. 21.076 (1932); Lei n. 6.999 (1982); Resolução TSE n. 23.523 (2017); Azevedo e Xavier Júnior (2023); Azevedo e Xavier Júnior (2024).
H4: There is a direct association between the number of Electoral Zones and the execution of expenses for Reimbursement of Seconded Personnel – Expenditure Element 96	Decreto n. 21.076 (1932); Lei n. 6.999 (1982); Resolução TSE n. 23.523 (2017); Azevedo e Xavier Júnior (2023); Azevedo e Xavier Júnior (2024).

Source: Prepared by the authors.

The use of these hypotheses and the comparison of the results with those obtained by Azevedo and Xavier Júnior (2023) allow for a better understanding of the dynamics of budget execution for the reimbursement of seconded personnel and the potential implications that may arise in election years due to the associations between this expenditure element and the analyzed variables. Additionally, this approach provides evidence regarding the presence or absence of budgetary incrementalism for this expenditure category.

3 METHODOLOGICAL PROCEDURES

Given the purpose of this study to identify associations, in a non-election year, between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) and factors such as the number of seconded staff, filled permanent positions, Electoral Zones, and electorate size of the Electoral Courts, data on the executed expenditure for 2023 under element 96 – Reimbursement of Seconded Personnel – were collected from the Siga Brasil portal (https://www12.senado.leg.br/orcamento/sigabrasil) on January 22, 2024. This methodological choice allows for a comparison of the behavior of factors associated with personnel reimbursements with those identified in an election year by Azevedo and Xavier Júnior (2023), enabling a more comprehensive analysis and interpretation of the data.

Data collection was conducted through the "Specialist Panel" using the "Custom Graphs" option. The following filters were applied: "Execution Year" 2023, "UO (Code)" 14101 to 14128, "DESP GND (Code)" 1, "Expenditure Element (Code)" 96, "Sub-element of Expenditure (Code)," and "Liquidated (R$)." This generated a report of expenditures liquidated in Reais for Reimbursement of Seconded Personnel across the Budget Units of the Electoral Courts for the 2023 fiscal year. The report was exported to Microsoft Excel for processing and analysis.

Information from Annexes IVa and VII of CNJ Resolution No. 102 (2009) was also collected from the Transparency and Accountability Portals of the Electoral Courts. Annex IVa provides data on permanent positions, differentiating vacant positions, positions occupied by tenured staff, and positions occupied by non-tenured staff. Annex VII contains a complete list of

public servants and/or employees not part of the agency's own staff, excluding holders of commissioned positions and roles of trust.

To determine the number of filled permanent positions, data were collected between December 4 and 7, 2023, from the Transparency and Accountability Portals of the Electoral Courts, which publish these data quarterly in accordance with Annex IVa of CNJ Resolution No. 102 (2009). The number of seconded personnel from other agencies was collected from the nominal lists in Annex VII of CNJ Resolution No. 102 (2009) within the same period.

The information extracted from Annexes IVa and VII was consolidated into a Microsoft Excel spreadsheet. Electorate size and the number of Electoral Zones as of December 2023, available on the JE electoral statistics page, were added. Additionally, the execution of expenditures in 2023 under element 96 – Reimbursement of Seconded Personnel – obtained from the Siga Brasil portal, was incorporated. These data were then transferred to a Jamovi statistical spreadsheet for correlation analysis.

Spearman's correlation analysis was conducted using Jamovi (version 2.3.28), a non-parametric statistical measure that evaluates the relationship between two variables that do not follow a normal distribution. The aim was to correlate the 2023 budget execution of expenditure element 96 with Electoral Court characteristics that could be related: number of seconded staff, number of filled permanent positions, electorate size, and number of Electoral Zones. The analysis seeks to provide evidence of associations between these factors and the amounts executed for Reimbursement of Personnel in a non-election year, offering insights for workforce management, personnel allocation, and Electoral Zone distribution.

Before assessing correlations, the Shapiro-Wilk test was applied to evaluate data normality. As the data did not follow a normal distribution, Spearman's correlation was used in Jamovi. The correlation coefficient, represented by the Greek letter rho (ρ), ranges from -1 to +1, allowing the analysis of both direction and strength of the relationships between variables, as shown in Table 2 (Corder & Foreman, 2009).

Table 3
Relative Strength of the Spearman Correlation Coefficient

Correlation Coefficient for a Direct Relationship	Correlation Coefficient for an Inverse Relationship	Strength of the Relationship Between Variables
0.0	0.0	None/Trivial
0.1	-0.1	Weak/Small
0.3	-0.3	Moderate/Medium
0.5	-0.5	Strong/Large
1.0	-1.0	Perfect

Source: Corder and Foreman (2009).

Regarding ethical considerations, the study used publicly accessible data, which were aggregated without identifying individual public servants, ensuring privacy and data protection. Bishop and Kuula-Luumi (2017) and Smith (2022) highlight the importance of addressing ethical concerns even when using secondary data, which may contain sensitive information, such as personal identification. A limitation of this study is its focus on a very specific phenomenon within the Electoral Justice, which restricts the generalizability of the findings to other entities.

For data analysis, descriptive statistical techniques were initially applied to obtain information about the characteristics of the population. Subsequently, the strength and direction of the association between the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel) and the number of seconded staff, filled permanent positions, Electoral Zones, and electorate size of the Electoral Courts were tested using Spearman's correlation, as the

variables did not follow a normal distribution. The correlation results are presented in comparison with those obtained by Azevedo and Xavier Júnior (2023) to help identify similarities and differences between these factors during the analyzed period.

4 ANALYSIS AND DISCUSSION OF RESULTS

4.1 Descriptive Statistics

The research subjects are the Budget Units of the Brazilian Electoral Justice, composed of 28 Electoral Courts: 27 Regional Electoral Courts (TRE) with jurisdiction over the states and the Federal District (DF), and the Superior Electoral Court (TSE) with jurisdiction nationwide. These courts register a total of 155,387,262 voters, distributed across 2,639 Electoral Zones, including one for voters with electoral domicile abroad, linked to the Regional Electoral Court of the Federal District (TRE-DF).

Initially, the characteristics of the budget execution of expenditure element 96 – Reimbursement of Seconded Personnel – were analyzed. There was an increase in both the volume of expenditures executed and the number of courts using this expenditure in 2023 compared to 2022, as, despite the exit of TRE-DF from this group, TRE-MS and TRE-PA were added. The descriptive statistics are presented in Table 4.

Table 4
Descriptive Statistics

	Execution of Expenditure Element 96	
	2022	**2023**
Mean	396,914.05	489,135.93
Standard Error	108,984.88	130,787.42
Median	45,623.53	137,024.35
Mode	0.00	0.00
Standard Deviation	576,693.75	692,061.97
Variance	332,575,684,308.12	478,949,766,572.90
Kurtosis	2.82	3.10
Minimum	0.00	0.00
Maximum	2,293,711.54	2,773,492.22
Sum	11,113,593.42	13,695,805.95
Count	28	28

Source: Research Data (2024).

A wide dispersion in budget execution across the Budget Units of the Electoral Justice can be observed. Regarding measures of central tendency, it is important to note that the mode represents the Units that did not execute any expenditure in 2022 (10) and 2023 (9), which aligns with the idea that this type of expense tends to follow the overall growth of Unit expenditures. Conversely, the court with the highest execution accounted for more than 20.25% (2022) and 20.64% (2023) of the total executed, indicating a persistent concentration of expenditures in a few Units. This is reflected in the dispersion observed in the standard deviation, variance, and kurtosis for both years, showing a positive skew. Such information can support managerial practices in the administration and control of organizational resources, as well as the use of accounting practices for monitoring and budgetary planning.

4.2 Correlation analysis

Spearman's correlation analysis was conducted to examine the relationship between characteristics of the Electoral Courts and the budget execution of expenditure element 96 (Reimbursement of Seconded Personnel). As highlighted in Section 2.2, the budget execution was compared with the following characteristics identified by Azevedo and Xavier Júnior (2023): number of seconded staff, number of filled permanent positions, electorate size, and number of Electoral Zones. The aim was to provide evidence regarding the strength of the relationship between these factors and the amounts executed for Reimbursement of Seconded Personnel, as shown in Table 5.

Table 5
Spearman's correlation

		Budget Execution: Reimbursement of Seconded Personnel	
		2022	2023
Execution – Reimbursement of Seconded Personnel	Spearman's Rho	-	-
Electorate	Spearman's Rho	-0.361	-0.447 *
Filled Permanent Positions	Spearman's Rho	-0.468 *	-0.486 **
Total Seconded Staff	Spearman's Rho	-0.366	-0.372
Number of Electoral Zones	Spearman's Rho	-0.588 **	-0.599 ***

Note. * p < .05, ** p < .01, *** p < .001
Source: Azevedo and Xavier Júnior (2023) and Research Data (2024).

According to Spearman's test, the budget execution for Reimbursement of Seconded Personnel exhibited an inverse relationship with all analyzed variables. In other words, the greater the number of seconded staff, filled permanent positions, electorate size, and Electoral Zones, the lower the expenditure recorded under element 96 – Reimbursement of Seconded Personnel. This reinforces the idea presented by Azevedo and Xavier Júnior (2023) that larger courts have less need to execute expenditures under this element. Additionally, it is noteworthy that, for the 2023 fiscal year, only the Total Seconded Staff variable did not show statistical significance, suggesting that the number of requisitions may not be a determining factor for expenditure execution.

The existence of a moderate inverse relationship (-0.447) in a non-election year between the court's electorate and the execution of Reimbursement of Seconded Personnel suggests that courts with larger electorates can implement strategies to minimize the execution of this expenditure element in non-election years. This finding contradicts the common expectation of a direct relationship between these variables.

The Filled Permanent Positions variable remained stable across the two periods analyzed, underscoring the importance of regularly conducting public service examinations and filling permanent positions as a strategy to contain personnel reimbursement expenses and reduce dependency on external staff, regardless of election years. Notably, this relationship demonstrated a higher level of significance in a non-election year.

The Number of Electoral Zones maintained the strongest inverse relationship among the factors analyzed. This strong inverse relationship, with a positive skew in a non-election year, suggests potential for studies on optimizing Electoral Zone allocation to ensure adequate service

to the electorate while reducing personnel costs. This relationship also showed a higher level of significance in a non-election year.

Overall, the results are consistent with those reported by Azevedo and Xavier Júnior (2023) regarding the strength and direction of the relationships and align with the concepts discussed by Davis et al. (1966), regarding the tendency for expenditures to persist from one fiscal year to the next, as a decrease in this expenditure is expected in non-election years.

As in Azevedo and Xavier Júnior (2023), these relationships were tested excluding the TSE, as shown in Table 6, due to its unique characteristics not present in other Electoral Courts, such as the absence of Electoral Zones, which proved to be an important variable in the initial test.

Table 6
Spearman Correlations – Excluding the TSE

		Budget Execution – Reimbursement of Seconded Personnel	
		2022	2023
Execution – Reimbursement of Seconded Personnel	Spearman's Rho	-	
Electorate	Spearman's Rho	-0.490**	-0.602***
Filled Permanent Positions	Spearman's Rho	-0.562 *	-0.592 **
Total Seconded Staff	Spearman's Rho	-0.315	-0.302
Number of Electoral Zones	Spearman's Rho	-0.561 **	-0.556 **

Note. * p < .05, ** p < .01, *** p < .001
Source: Azevedo and Xavier Júnior (2023) and Research Data (2024).

The results of the second test maintain the inverse relationship pattern between the variables and the budget execution for Reimbursement of Seconded Personnel. The relationship with Total Seconded Staff did not show statistical significance in any of the scenarios analyzed, whether in an election year or a non-election year. All other variables exhibited statistical significance in their relationships, and the significant relationships were consistently strong.

Notably, the relationship between the electorate and budget execution showed both the greatest strength and highest statistical significance, supporting the idea that larger Electoral Courts, which serve a greater number of voters, can minimize expenditures under expenditure element 96 – Reimbursement of Seconded Personnel.

Furthermore, the strong inverse correlations between reimbursed amounts and the number of Electoral Zones and the total number of filled positions in a non-election year suggest that the organization and distribution of personnel and Electoral Zones are important factors in determining reimbursement expenditures. It is important to note that Spearman's Rho for the number of Electoral Zones, while stable, showed a slight decrease compared to the election year and lower significance relative to the first test, indicating that tests including the TSE in this variable may present distortions compared to other Electoral Courts.

Overall, the associations maintain the same pattern in election and non-election years, evidencing incrementalism in expenditure element 96. These results are important for understanding the financial dynamics of this expenditure item in the Electoral Justice during both election and non-election years and can serve as a basis for decision-making regarding personnel

management planning and the allocation of budgetary and financial resources. Table 7 below summarizes the hypotheses tested in this study.

Table 7
Summary of the Hypotheses Tested in the Study

Hypotheses	Expected Sign	Significance	Conclusion
H1	Positive	Not Significant	Not Supported
H2	Negative	Significant	Supported
H3	Positive	Significant	Not Supported
H4	Positive	Significant	Not Supported

Source: Research Data (2024).

The results align with the findings of Azevedo and Xavier Júnior (2023) and indicate that larger Budget Units those with a greater structure of filled permanent positions, more Electoral Zones, and a larger electorate tend to use expenditure element 96 – Reimbursement of Seconded Personnel – less, even in non-election years.

Furthermore, despite the assumption that a greater number of seconded staff would lead to increased budget execution under element 96, the results show no significant association between these factors in a non-election year, meaning that Hypothesis 1 of the study cannot be accepted.

The results suggest that Budget Units with a larger number of staff in their own permanent workforce tend to have lower expenditures on Reimbursement of Seconded Personnel in non-election years as well, supporting Hypothesis 2 of the study.

Regarding the association between electorate size and expenditures on Reimbursement of Seconded Personnel, a negative relationship was observed, preventing acceptance of Hypothesis 3, which was based on the premise that a larger electorate would increase pressure on the personnel structure and consequently on expenditures under element 96. Notably, unlike Azevedo and Xavier Júnior (2023), who did not find a significant association in scenarios including the TSE during an election year, this study identified significance in both scenarios, with and without the TSE—the latter even showing the highest Spearman's Rho for the non-election year.

Finally, the results do not support Hypothesis 4 in a non-election year, which posited a direct association between the number of Electoral Zones and the execution of expenditures under element 96, as this relationship was negative. These findings support Hypotheses 2 and 3 and corroborate Azevedo and Xavier Júnior (2023) regarding the size of the Unit as a key determinant for the need to execute expenditures on Reimbursement of Seconded Personnel.

5 FINAL CONSIDERATIONS

The findings of this study provide important insights into the dynamics of budget execution related to the reimbursement of seconded personnel in the Electoral Justice during non-election years. Contrary to the initial hypothesis, the results revealed a strong inverse association between Reimbursement of Personnel expenditures and both the electorate size and the number of Electoral Zones of the Regional Electoral Courts, in addition to a strong inverse association, consistent with the initial hypothesis, with the number of filled permanent positions. These outcomes highlight the complexity of resource allocation within these institutions. The results align with the previous study by Azevedo and Xavier Júnior (2023), emphasizing the central role of organizational size in determining the need for expenditures related to seconded personnel.

The similarity in the pattern of associations identified for the 2023 fiscal year with those from 2022 demonstrates the presence of incrementalism in the execution of Reimbursement of Seconded Personnel expenditures, despite the maximum requisition periods established by Law No. 6,999 (1982) and TSE Resolution No. 23,523 (2017). Future studies could focus on

characteristics that contribute to the persistence of reliance on seconded personnel even in non-election periods, as well as on evaluating the effectiveness of recent normative efforts aimed at reducing this dependence.

Furthermore, the increase in the number of Electoral Courts executing such expenditures, even in a non-election year, underscores the potential long-term implications of personnel requisitions, raising concerns regarding compliance with constitutional principles, particularly in relation to public competitive examinations. This highlights the importance of understanding the factors influencing expenditures on seconded personnel in public organizations, as the reliance on workforce from other entities by the Electoral Justice may also be representative of other organizations, as indicated by the requirements of the Technical Budget Manual (SOF, 2024).

The study ensured privacy and data protection by using publicly available information. Its limitations, particularly the restricted focus on the Electoral Justice, emphasize the need for future research exploring broader implications in other governmental organizations.

The results contribute to a better understanding of the relationships between budget execution and organizational characteristics, providing insights for strategies in budgetary resource management and workforce planning within the Electoral Justice. Overall, this research serves as a foundation for future investigations into the complexities of budget execution and personnel reimbursement in public organizations, including implications arising from electoral cycles.

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CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author
Conceptualization	♦	♦	♦
Data Curation	♦	♦	
Formal Analysis	♦		
Funding Acquisition			
Investigation	♦	♦	
Methodology	♦	♦	♦
Project Administration			♦
Resources			
Software	♦	♦	
Supervision			♦
Validation			♦
Visualization	♦	♦	♦
Writing – Original Draft	♦		
Writing – Review and Editing	♦	♦	♦