
Politics and Sports Finance in Brazil: An Analysis about the National System for Sport and leisure

Temistocles Damasceno Silva, Tiago Santana Almeida, Ricardo Correia da Silva

¹Department of health, Bahia Southwest State University, Jequié, Brazil

²Department of health, Bahia Southwest State University, Jequié, Brazil

³Department of health, Bahia Southwest State University, Jequié, Brazil

ABSTRACT

This research seeks to analyze the financial structure of sport and leisure in Brazil, taking as reference analysis, the prerogatives of the national sport system, elucidated in the final document of the Second Sport Conference. While methodological procedure this is an exploratory study with a qualitative approach. With regard to data collection instruments was used to document analysis. Regarding the theoretical framework, we have listed up the Frey studies (2000) and Boschetti (2009) about the public policy analysis process. Thus, it became clear that the current financial structure in the system in question, favors high performance sport in detriment other sports dimensions.

Keywords: Sport, Leisure, Management, Finance.

INTRODUCTION

Think the sport in Brazil provides a series of reflections in different contexts, among which are the sports funding. Thus, it is believed that such a factor, it is essential to give life to the actions designed under national sports policy. However, it noted the complexity involved in this issue, given that there is a field of dispute between the sporting and political sector, which presents a conflict of interest with regard to social agents involved in that case [1].

In contrast, Athayde, Mascarenhas and Salvador [2] point out that "the history of the sport in Brazil as an object of public policy is characterized by little attention by the State with regard to actions to meet the demands and social needs ". Therefore, the National Sports Policy is born with the aim of supporting the construction of significant actions the variables that make up such a system, namely the educational sport, leisure sport and high performance sport. Thus, it is expected that financial incentives are applied in these spheres, thus aiming, the sports growth in the country [3]. In this context, here comes the possibility of implementation of the National Sporting Goods System through the implementation of the Second National Sports Conference, held in Brasilia / DF, in 2006. The system's mission is to materialize the objectives, goals , actions and guidelines instilled in the national sports policy. Thus, such an attitude leads some thoughts such as: how to configure actions to the financial structure of sport and leisure, with respect to the axes of the National Sporting Goods System?

Thus, the present study aimed to analyze the financial structure intended for sports and leisure in Brazil, taking as reference analysis, the grounded prerogatives on the axes of the National Sporting Goods System. Thus, this research was characterized as exploratory qualitative approach. To do this, we used the studies on evaluation of public policy Frey [4] and Boschetti [5] for deepening the understanding of the phenomenon in question. While data collection instrument, took into account the

**Address for correspondence:*

tom@uesb.edu.br

documentary analysis, the main source of research, the final document of the Second National Sports Conference, held in Brasilia / DF, in 2006. As regards the analysis data, we used the analysis of indicators developed by Boschetti [5] for evaluation of social policies, highlighting: the scope and funding of actions. At the same time, it applied to the classification of policies based on the concept of Police arena, prepared by Frey [4].

In this logic, the desire for the realization of this work permeates the affinity of researchers towards the issue and by inserting in the center of research on management of sport and leisure, the State University of Southwest Bahia - UESB, campus Jequié / BA. In addition, it is expected the expansion of studies on the subject in question and also seeks the socialization of research results to the local community through participation in seminars and conferences, as well craving, people's access to information and knowledge produced in that academic area.

A NATIONAL POLICY OF SPORT AND FINANCING: A BRIEF REFLECTION

The National Sports Policy explains the sources and the resources allocated to sport funding should be dynamic and diversified, aiming at increasing the value of the collection [3,6]. Thus, it is clear that currently the main source of sports appeal comes from Law No. 10,264 / 01, known as Law Agnelo / Piva. This law, passed in 2001, down 2% (two percent) of the revenue from lotteries and federal lotteries to the Olympic Committee and Paralympic Brasileiro [7].

Added the aforementioned Law, other revenue sources come from the Union budget and secondary sources through partnerships with public companies and / or private [6]. In this sense, based on the principle of social development, the largest investments should be made for social and economic betterment of society in general, mainly linked to educational sport. However, the largest investments have taken place in performance sports, in particular, the Olympic and Paralympic Committee Brazilian, primarily responsible for sports administration in the country [3]. In this perspective, Almeida Junior and Marchi [8] state, "[...] the requirement of funds transfers, it is possible today to say that Brazilian sports policy is geared to the Olympic sport ...". At the same time, Bueno [7] brings us some examples of sponsors of Brazilian sport, such as: Bank of Brazil, Caixa Economica Federal, Post Office, Eletrobrás, Infraero and Petrobras.

Soon, this diagnosis makes it clear how the interest of the economic capital in the Olympic disciplines, has been reflected in the ownership of investments made by the federal government to Brazilian sport. In addition, the performance sport has adentrado schools and made social projects, saddlers of young potential athletes to the market in question. These are strengthened by media devices, which often are used to overcoming stories to impose an ideology that aims to strengthen the performance sport in social and educational activities in the country.

To be aware of this disparity in allocation of funds in the study Bueno [7] it was observed that the High Performance Sports got 67.4% of the sports budget, while the Participatory Sport (leisure or recreational) had 14.7% and the Educational Sport with only 14.2% of the budget in the 2003-2008 period.

At the same time, Almeida and Marchi [9] found values invested in high yield even higher. Thus, the authors portray that: the 2004 federal budget to 2008, 80% were invested in High Performance Sport, while Education and Participation with about 9% of the resources. This panorama shows a budgetary imbalance in the division of financial resources when compared with the high-performance educational. However, this framework is only changed when the analysis is done with the transfer to states and municipalities for sports investment in the three proportions (high income, education and

participation). Analyzing thus the resources allocated to the Education and Sport Participation totaling 61%, and only 29% are allocated to high yield [9].

With regard to sport within the municipal structure, Silva, Couto and Santos [10] shows the allocation of financial resources in the municipality of Ipiaú, located in Bahia:

The analysis of the financial structure of the municipality, it was concluded that the financial resources targeted at sports organization responsible for promoting sports actions were limited to building sports courts, implementation and modernization of infrastructure and support specific events. Soon, it was found that these actions did not meet the existing demand and population or minimized the existing social barriers, with regard to the sports sector.

In this logic, it turns out that despite a higher financial transfers to the participatory and educational sport, when it comes to the reality of states and municipalities, this fact still needs the implementation of public policies that promote popular participation, thus developing social actions planned and strengthening the sport as an educational tool. Thus, although there investments in sports, they are not fixed and may change according to the policy adopted by the current government and / or the financial situation of the country. In this sense, Athayde, Mascarenhas and Salvador [2] state that:

Another factor that influences the skimpy level of budget execution in the sports and leisure policies with regard to the lack of resources and compulsory types of expenses. Unlike other social rights (health, education and assistance), sports and leisure have minimal execution guaranteed by legal rules and do not have a binding to a minimum percentage of Gross Domestic Product (GDP).

Coupled to this, Rosa [3] notes that:

it is indisputable that a policy that recognizes sports as a demonstration and a social right contemplate without shadows doubts financing as a key point in its planning, implementation, development and evaluation. [...] The need for changes in legislation and clarification in sport in all its dimensions, excelling through public funds, the sport's development in its educational perspective, according to this regulation in the Federal Constitution.

Thus, after the survey about the investments in sport and leisure, it is seen that the sports funding in the country has a narrow focus on results, prioritizing the Olympic disciplines of income, which produce the nation's international visibility and provide an ideology of political strength before the world society.

This prerogative has directly limited the development of the national sport, given that there is little investment in educational sports or even in participatory. Even when the transfer is higher for these subfields, what happens in the states and municipalities, have just limited to renovation and construction of sports courts or to specific government events, neglecting educational and leisure activities. Thus, it is necessary to analyze the financial structure elucidated in the national sport system and pleasure, so longing to understand how such actions are solidified in the axes that make up the document and at the same time, in order to understand the process of materialization of this process, as a public policy for the phenomena in question.

RESULTS AND DISCUSSION

The National System for Sporting Goods lies founded on four pillars: structure (organization, staff, skills); human resources and training; Management and social control; Financing. Data analysis of this research were elecandos the main points related to financial structure, in those axes.

With respect to the axis structure, realizes that the indicative creation of centers of excellence,

together with the institutions of higher education, built with funds from public-private partnerships (PPPs). The document points out that such entities should contemplate various forms of high yield, with infrastructure and skilled professionals for the development of athletes in the youth and may be regional, state or municipal level. Thus, it is apparent the concern and / or interest in developing high performance sport which confirms the studies of Almeida and Marchi [9] which point out that "spending the ME and other ministries in performance sports amounted to 81% and less than 8% for the manifestations of sport education and participation. "

The shaft management and social control, found as financial prerogative, the implementation of a transparent management of resources spent in the sector in question. At the same time, it indicates the prioritization of the use of financial resources for social and inclusive policies, reaffirming the importance of developing partnerships with other sectors and the need for qualified professionals to perform such functions. The composition of this axis is essential to check what Boschetti [5] calls "toward spending," which:

Corresponds to the analysis of the use of funds of a political and / or social program, and you can admire two fundamental dimensions to know the fate of public funds: 1) the distribution of resources between programs, projects, benefits and services that are part of a social policy [...]; 2) distribution federal / geographical resources between states and municipalities [...]. It is important to identify the criteria used for the distribution of resources.

In this context, Frey [4] reveals that: "[...] economic interests can exert very strong pressure within the politico-administrative system, so that these new conditions for politics' may lead to revision of the plan original. "So you can see that through the prerogatives of this axis, there is the possibility of social control of spending related to sports and recreation, avoiding theory, that outside economic interests will reconfigure the objectives of the national policy of sport, regarding the structure financial sector.

The shaft funding comes to an elementary factor for investments in this area, budgetary and financial autonomy in the three levels of government. For such is the analyzed document, a proposal to amend the Constitution by establishing a minimum value (1%) of the tax revenue to be invested in sport and leisure. This source of predetermined resources, rated by Boschetti [5] as "sources of funding" would enable the continuation of ongoing projects and programs:

[...]. In addition to identifying taxes that originate resources, you can check its origin (local taxes, state or national), if they are allocated to specific items in the budget laws if there is link between income and expenses, which can ensure continuity and maintenance the political and / or social rated program.

At the same time, it sets out the need for equitable sharing of resources to different dimensions of sport and leisure as well as the creation of a fund to finance the development and permanence of public policies geared to this area. To this end, lists possible sources of funds arising from laws allocate a 'a) IR Tax percentage - PIT and CIT, ICMS, ISS, CIDE, Telephone Tax, IPI, property tax, CPMF, compulsory insurance of vehicles and GDP' [11]. However, such action might reinforce the thought of Boschetti [5], which reveals that "in Brazil, the tax and budget structure of social policies have a tendency to burden employees with low and middle income, which helps to maintain and deepen the concentration of income and increase social inequalities ".

Thus, the said axis, reiterates the need for public-private partnerships for financing sports and leisure policy, as well as equitable division of assets acquired for the various dimensions of sport and leisure, explaining some priorities such as:

1. Social Inclusion programs; 2. Health Promotion Programme; 3. Construction, renovation and adaptation (maintenance) of sports infrastructure and leisure (physical space and equipment); 4. Training, updating and specialization of managers and professionals working in the field of Sport and Leisure; 5. School Games and community in their steps Municipal, State, Regional and National; 6. Construction of knowledge, science and technology Sporting Goods, to support the implementation, structuring and maintenance of scientific research laboratories; 7. Exchange Athlete; 8. parasports; 9. sports and leisure programs geared to historically marginalized social groups (. Indigenous, elderly, people with disabilities and special needs, maroon, bordering Settlers of agrarian reform) oportunizem the particular manifestations of these groups; 10. Non-professional sport; 11. University Sport; 12. Promotion and Development Conference, forums, seminars, meetings and other Sector; 13. Formation of municipal representative teams, state and national; 14. Sport National Creation and Cultural Identity; 15. Technical Exchange / Sports Coach [10].

However, such action can not be observed in practice, given the studies Athayde, Mascarenhas and Salvador [2], which found that:

Even in 2007, when funding for sport and leisure took an atypical pattern, driven by the high costs of realization of the Pan American Games in the city of Rio de Janeiro, sports and leisure did not enjoy a significant participation within the OGU. This evidence reinforces the assumption that these phenomena do not have a prominent place among the state priorities for action.

Almeida and Marchi [8] reaffirm the above authors say that "under the gaze of these investment avenues, we see that the priorities of the federal government to the sports and leisure were to high performance sport, especially for holding Rio 2007 ". In addition, the said axis indicates the need for revision of Law 10,264 / 01 (Agnelo Piva), increasing thus the Lottery pass percentage Sports to municipalities. In this perspective, Athayde, Mascarenhas and Salvador [2] note that:

[...] Decision-making about the goals inherent in state spending and the definition of their funding sources obey not only economic criteria, but mainly political, reflecting the direction taken in its definition and the correlation of forces.

By contrast, this document stresses the need for effective participation of municipalities in the development of public policies of Sporting Goods and cites some mechanisms, such as:

decentralization of resources from Federal and State Programs and Actions for the municipalities; B. Law Creating enabling the percentage of transfer of resources of the sport, the Union and the state, direct the municipality, with the number of inhabitants; c. Democratizing access federal funding for construction of sports and leisure physical spaces in cities, obeying Accessibility Act; d. Creation of Programs and Municipal Fund; and. Guidance funds directly to municipalities in proportion to the ratio FPM (Municipal Participation Fund) and ICMS; f. Pass percentage of expansion to the municipalities of sports lottery betting and predictions, indicating the percentage of 1% of the proceeds in the same town; g. Stimulate the proposition legal instrument to regulate the shipment directly to municipalities, the proceeds from the Law 10,264 / 01 - Agnelo Piva [4].

You can see here then, the need for a change in the administrative structure of the institutions responsible for Sporting Goods, a revision became necessary in the "structuring policy," which Frey [4], reiterates that:

The structuring policy concerns the very sphere of political institutions and their constraints ('polity') - refers to the creation and modeling of new institutions, the modification of the steering

system or the electoral system, the determination and configuration of the negotiation process , cooperation and consultation among political actors.

Thus, it appears that funding policies are almost always focused on the Sport High Performance, while the educational and recreational sport, have reduced funds and often need to form partnerships with other companies to accomplish projects.

CONCLUSION

In the face of these arguments, one can see that the national system of leisure sport, seeks to meet the pyramidal configuration brought by the national policy of sport, which is composed of the sport education, participatory and income. However, this study points to the existence of an inclination of investments currently made for performance sport. From this perspective, one can notice that the sport in Brazil has served to feed back into the capitalist system, thus exerting an ideological and / or social control function. Moreover, this investment has been involved by the occurrence of major sporting events has been happening in the country today, which direct the management to invest in cyclical and focal character actions. Therefore, it is expected to make further studies to encourage discussion and expansion of knowledge about the financial structure of Brazilian sport.

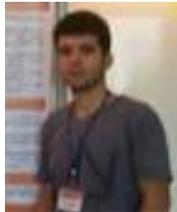
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AUTHORS' BIOGRAPHY



Temistocles Damasceno Silva, Degree in Physical Education from the State University of Southwest Bahia (UESB) and specialist in Physical Activity and Health at the Faculty of Technology and Science (FTC). He is currently a student of Master's degree in regional and urban development at the University of Salvador (Unifacs / BA) and is part of the faculty teaching degree course in Physical Education / UESB. He has lectured in the course of Teacher Training Public Network (PARFOR) of UESB, UNEB and UESC. He has experience in Public Policy with an emphasis on Sport and Recreation.



Tiago Santana Almeida, Degree in physical education from the State University of Southwest Bahia. Currently, participating as study group of the researcher in sport management and recreation – UESB.



Ricardo Correia da Silva, Course student of physical education from the State University of Southwest Bahia. Currently, participating as a monitor researcher of the study group on sport management and recreation – UESB.