

Revista Brasileira de Educação Física e Esporte



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REFERÊNCIA

MASCARENHAS, Fernando. Sport budget: aspects of the state's performance from FHC to Dilma. **Revista Brasileira de Educação Física e Esporte**, São Paulo, v. 30, n. 4, p. 963-980, out./dez. 2016. Disponível em: <http://www.scielo.br/scielo.php?script=sci_arttext&pid=S1807-55092016000400963&lng=pt&nrm=iso>. Acesso em: 18 dez. 2017. doi: <http://dx.doi.org/10.1590/1807-55092016000400963>.

Sport budget: aspects of the state's performance from FHC to Dilma

CDD. 20.ed. 796.05

<http://dx.doi.org/10.1590/1807-55092016000400981>

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Abstract

The purpose of this article was to identify the magnitude and direction of budget expenditures with the sport at the federal level, discussing the options that have guided the policies produced for the sector. The research was based on literature review and documentary research, relying mainly on survey data on budget execution for the period 2001–2012, providing a general understanding of the continuities and discontinuities of the financing policy of the sport in Brazil since Cardoso government to Dilma government. The analysis included moments of discussion around the evolution of the sport, the constraints imposed by fiscal policy to its implementation and targeting of spending budget. The main results: the high infrastructure spending, pressured by congressional amendments, was a constant; the creation of the Ministry of Sports in 2003 caused a significant rise in spending on management; spending on mega events began in 2006–2007, in the context of improving the country's external accounts and easing of macroeconomic policies, where the subject of growth gained importance in the government agenda; although the schedule of mega events has ensured increased sport participation in the budget, direct expenditures decreased with sport. It was concluded that the sports budget, the Cardoso government, through the financing of policies aimed at the experience of the sport as well as for the construction of sports infrastructure in the country, was more connected to an integrating function, from the Lula government and, act still in the Dilma government, started to behave more clearly a direct economic role, seeking to create the general conditions for production and realization of sporting mega events.

KEY WORDS: Sport; State; Public fund; Budget; Public policy.

Introduction

The subject on public fund is fundamentally important for debates about state performance, including the sector related to sports. Its role is associated not only with the State's superstructural function of regulation of economic and social conditions for the reproduction of capital, but also with its structural function of ensuring the general prerequisites for the current production process. Hence, the public fund has an integrative function as a source that enables the implementation of social policies, and a straight economic function, which aims to build and guarantee the general conditions of production that cannot be ensured by the private sector of capitalism or specific groups of the ruling classes¹⁻⁴.

Regarding to sport and its most recent organization in Brazil, the two functions of the public fund is substantiated, on the one hand, by the financing

of sports policies that, under the social inclusion discourse, in a restrictive and focused way, make sport reachable to populations at risk and, on the other hand, by government guarantees that aims to ensure conditions for the major sports events, specifically the 2014 FIFA World Cup (2014 World Cup) and the Summer Olympics and Paralympic Games of 2016 (Rio 2016). It not only builds an agenda that aims to raise the status of the country as a sports power, but also, such events have leveraged the sport's productive chain and set significant government investments, which influences various sectors of the economy⁵⁻⁷.

In this context, the studies on financing present themselves as an essential subject for the debate on public sports policies. Studies on financing of public policies in the area of Physical Education and Sports are still elementary, even though it is widely

used and recognized in other areas of knowledge and sectors of state performance. Studies such as BOUDENS⁸, VERONEZ⁹, ALMEIDA and MARCHI JÚNIOR¹⁰⁻¹¹, ATHAYDE¹² e TEIXEIRA et al.¹³ 13 show some of the researches on the subject. However, it is necessary to expand the base of studies, which requests the construction and assumption of specific approaches, methodologies and indicators.

In this manner, this research aimed to identify the magnitude and direction of budget expenditure with sport at the federal level, questioning the options that have guided the policies for the sector so far. It

is worth mentioning that the funding base of sports is branched out, with a range of resources. In this study we have only considered for the analysis the sport expenditures related to budget execution, which is the most visible part of the public fund. Thus, after considerations on methodology, results of this study comprised the period from 2001 to 2012, with a longitudinal approach and focusing on the budget of the Union, which will enable us to understand the tendency of Political Finance of sports in Brazil from FHC government to Dilma government.

Method

The study design had three moments: the first was regarded to the survey of the legislation related to the financing of public policies for sports - available in the Portal da Legislação (Legislation Site)¹⁴ -, which enabled the identification of the base funding of the sector and the option for analysis of budgetary resources, that is, sport budget expenditures at the federal level; the second moment was regarded to the collection of data related to the financing of sports policies by the União (Union) budget. This part of the study enabled us to assess the laws on the Plano Plurianual (PPA) (Multi-year plan), i.e., Lei de Diretrizes Orçamentárias (LDO) (Budget Guidelines Law) and the Lei Orçamentária Anual (LOA) (Annual Budget Law), as well as the schedule for its implementation, available at SIGA Brazil, a system developed by the Federal Senate that provides information about the public budget. This system enables access to the Sistema Integrado de Administração Financeira do Governo Federal (SIAFI) (Federal Government's Integrated Financial Administration System) and other databases on public plans and budgets¹⁵; and the third moment was regarded to the analysis and discussion of the data, based on the theoretical framework for the study.

From a historical point of view, sport was legally constituted as a right in Brazil from 1988 Federal Constitution onwards. The Constitution - article 217 - declared as a duty of the State the promotion of sports practices, thus it started to plan public investments for the promotion of sports^a. However, the state participation in financing sports has been foreseen since the first legislation focused on the sector. Edited by Getúlio Vargas, Decree-Law 3,199 / 1941 was the first law focused on the regulation of Brazilian sport. It establishes the Conselho Nacional de Desportos (CND) (National Sports Council), a branch originally bounded to the Ministério da Educação e Saúde (Ministry of Education and Health), that was responsible for centralizing the organization and administration of sports in the country. In order to finance the sector, it already provided for the federal subsidy for sports entities and other protection measures - exemption from taxes and fees - for events, equipment importation and participation of athletes in international competitions. Since then, other legal devices have succeeded by defining the basis of their funding. However, as it can be seen in Table 1, most of the federal legislation in force relevant to the subject was shaped during the post-1988 scenario, in particular, from Law 9,615 / 1998, known as the "Lei Pelé" (Pele Law), the current general law of sport.

TABLE 1 - Current legal mechanisms for the financing of sports public policy in Brazil.

Legislation	Overview
Decree-law n. 594/1969	Instituted the Loteria Esportiva Federal. (Federal Sports Lottery).
Law n. 8.242/1991	Created the Conselho e o Fundo Nacional dos Direitos da Criança e do Adolescente.(National Council for the Rights of the Child and Adolescent).
Law n. 9.532/1997	It amended the federal tax legislation which contains provisions on tax benefits granted to non-profit sports entities.
Law n. 9.615/1998	Known as "Lei Pelé" (Pelé Law), it established general regulations on the sport. Its financing arrangements were amended by Laws 9,981 / 2000, "Lei Maguito" (Maguito Law), which prohibits the operation of the bingo game; 10,264 / 2001, "Lei Agnelo-Piva" (Agnelo-Piva Law), 10,672 / 2003, "Lei da Moralização do Esporte"(Moral Law of Sport) and 12,395 / 2011, "Lei do Atleta" (Athletes Law).
Law n. 10.451/2002	It amended the laws on Import Tax and IPI tax, exempting the importation of sports equipment and materials intended to the development of high-performance sports. It was amended by Laws 11,166 / 2005, 11,827 / 2008 and 12,649 / 2012.
Law n. 11.345/2006	Known as the "Lei Timemania" (Timemania Law), it provides for the institution of prognostic contest to inject revenue into football clubs for the discharge of their tax debts. It was amended by Law 11,505 / 2007.
Law n. 11.438/2006	Known as "Lei de Incentivo ao Esporte" (Sports Incentive Law), it provides incentives and tax benefits to encourage sports activities. It was amended by Law 11,472 / 2007.
Law n. 6.555/2008	It handles the communication actions of bodies and entities of the federal administration, which involves the sports sponsorships.
Law n. 6.759/2009	It regulates customs activities and taxation of international trade, allowing exemption from taxes on imports of goods received as awards in a sporting event held abroad, or to be consumed, distributed or used in a sporting event in the country.
Law n. 12.035/2009	Known as the "Ato Olímpico" (Olympic Act), it grants assurances to the candidacy of the city of Rio de Janeiro to host the Games of 2016 and establishes singular rules for its accomplishment.
Law n. 12.663/2012	Known as the Lei Geral da Copa (General Law of the World Cup), it provides for measures on the FIFA Confederations Cup 2013, the 2014 FIFA World Cup and the World Youth Day 2013.

Source: Portal da Legislação¹⁴ (Legislation site) (Own elaboration).

TABLE 1 gathered the legal order that underpins the current public funding base for sport, in which sources can be grouped according to the following classification:

- Budgetary resources, which pass via the federal budget: ordinary resources of the federal budget; contributions on prize competitions;
- Extra-budgetary resources, which do not pass via the federal budget, but pass on directly to sports entities: onlending on prize competitions; sponsorships of the bodies and entities of the federal administration; income taxes and on the transfers of professional athletes paid by sports entities in order to provide social and educational assistance of the category;
- Indirect funds, those by which resources are acquired from tax relief: sponsorship and donations from individuals and legal entities in the direct support for the sport as tax exemption; exemption of non-profit sports entities; exemption from taxes on imports of sports equipment and materials; exemption from taxes on imports of goods received as

awards in a sporting event held abroad or goods to be consumed, distributed or used in a sporting event in the country; exemptions for the accomplishments of Major Sports events.

According to SALVADOR¹⁶, the public budget sums up priorities of expenditures of any government and not only is a source of comprehension of its plan of action, but also provides evidences to the amounts in dispute in the public fund. However, regarding to the sport, the legislation survey enabled us to identify other resources of public funding for the sector. Extra-budgetary and indirect resources do not pass via the budget; however, they add considerable revenue to the sector. Nevertheless, It doesn't obliged the importance of budget studies for the area, since it is on the budget that the government has greater control and option and it is through the process of its elaboration that it plans its actions.

We are then aware of the limitations of a study restricted to the budget and also the need to conduct new investigations on sports financing by other perspectives. However, due to the length that an analysis of the entire funding base for the sector

would require, and the aforementioned importance of the budget studies for the area, our focus in this research relies only in the examination of the sport expenditures regarding the budget execution of the União (Union). In the meantime, it is important to highlight the three pillars of the General Budget of the Union (OGU): the Fiscal Budget, which refers to the three powers and direct and indirect administrative organs; the Social Security Budget, which regards to all entities and bodies bounded to it, as well as funds and foundations; and, the Investment Budget of Federal State Enterprises. Since government investment data are not managed by the direct administration, and then are subordinated to the boards of those companies, the OIEEF is not accounted for in current government expenditures, which implies a lack of transparency and difficulty in monitoring its execution. Therefore, as pointed by SALVADOR¹⁶, when budget analysis reports to the budget of União (Union), they usually deal with data from the first two pillars, which are the data from the Fiscal Budget and Social Security (OFSS), hence it was also the procedures which we relied upon during this study.

We should also highlight that one of the utmost issues regarding to the budget research and analysis concerns the reliability of information. Thus, since data on the Federal Government budget execution for the sports sector are only available in SIGA Brazil 2001 onwards, our cutoff sampling comprised the period from 2001 to 2012, which was the year immediately prior to the survey, thus the data collected had already been consolidated and disclosed. In this manner, we've conducted a historical series regarding to the last two years of the FHC government (2001-2002), to the entire Lula government (2003-2010) and to the first two years of the Dilma government (2011-2012). *Pari passu*, in order to cut off the effects of inflation and the devaluation of the amounts analyzed during the

period, all the amounts reported were deflated by the pelo Índice Geral de Preços - Disponibilidade Interna (IGP-DI) (General Price Index - Internal Availability), calculated by the Getúlio Vargas Foundation (FGV)^b.

The theoretical framework that supported the analysis - in which references will be presented throughout the article - brings together not only the studies that have been focusing on financing of sports policies via the Union budget, but also other references related to the contemporary discussions on State, public fund, economic policy and public policies. The budget analysis was guided by Fagnani's evaluation proposal¹⁷, which focus on three basic categories: resources, magnitude and direction. Regarding to the resources, as mentioned above, the survey of the legislation enabled us to identify the funding base of the sector and to opt, within the limits of this first moment, for the investigation on the financing of sports policies via the Union budget. Regarding to the magnitude, the analysis of data on budget execution for the sector led us to the discussion on the fiscal policy constraints for the investment and sports expenditures via the Federal Government; discussion that was aided by a set of references on the Brazilian political economy during the period studied. In terms of direction, the analysis of sport expenditures was defined by a set of categories that suits the laws which regulate PPA, in particular, by the respective PPAs of the governments FHC, Lula and Dilma. Still regarding to the categories that conducted the analysis of the direction of sport expenditure during the period, it is worth mentioning that its construction was defined based on a functional/program classification, which is usually used on budget analysis and, according to Giacomoni¹⁸, organizes budget allocations into functions, sub functions and programs, enabling the identification of which area and governmental actions the expenditures were directed for.

Results and discussion

We will present the results and discussion found by the study in three moments: the analysis of the magnitude of the resources directed to sports from 2001 to 2012; the budget constraints imposed by the fiscal policy to its execution; and the direction of the expenditures related to the sector.

Budget execution for the sports

In order to analyze the budget execution approved and enshrined in the budget laws, we refer to the concept of net expenses, which represents the acknowledgement by the public administration that a

good has been delivered or a service has been rendered. In order to identify the specific budgetary execution of the sport, we relied on the current functional/program classification, as defined in Portaria no 42/1999 do Ministério do Orçamento e Gestão (Administrative Rule 42/1999 of the Ministry of Budget and Management)¹⁹. Regarding to the expenses allocated to the sport sector, there is a large area or function called “Sports and Leisure”, in addition to the sub functions “Performance Sports”, “Community Sports” and “Leisure”. A better understanding of this classification is shown by FIGURES 1 and 2.

FIGURE 1 shows only the information related to the expenses allocated to the “Sports and Leisure” function, which, according to the institutional classification, were fully implemented by the Ministério do Esporte e Turismo (MET) (Ministry of Sports and Tourism) during FHC government and by the Ministério do Esporte (ME) (Ministry of Sports) during Lula government. During Dilma government, the ME (Ministry of Sports) and the Autoridade Pública Olímpica (APO)^c (Olympic Public Authority), which shared with the Ministry of Sports the actions related to the organization of the Rio 2016 Games. It was executed 15% (R \$ 200 million) and 27% (R \$ 110 Million) of the total resources allocated to “Sports and Leisure” from 2011 to 2012.

Institutional classification is the oldest classifications of budgetary expenditure. Its main purpose is to highlight the units responsible for executing the expenditure, that is, the bodies that spend the resources according to the schedule of budgetary activity¹⁸. Not all expenditures related to the sport are allocated in “Sports and Leisure” due to the sub functions “Performance Sport”, “Community Sport” and “Leisure”, which are not exclusively bounded to this function. They can also be bounded to other large sectors, from 2005 onwards, when part of the resources bounded to the functions “Education”, “Citizenship Rights”, “National Defense” and “Culture”, were respectively conducted by Fundo Nacional de Desenvolvimento Educação (FNDE) (National Fund for Children and Adolescents), Ministério da Defesa (MD) (Ministry of Defense) and Ministério da Cultura (MINC) (Ministry of Culture), were bounded to the budget of the sport, as shown in FIGURE 2.

What we are calling “sport budget” or “budgetary execution for sport” corresponds to the total of the budgetary execution of “sport and leisure” function summed up to the sub-functions “performance sports”, “community sports” and “leisure”, even if

resources allocated to the sub functions were provided by other bodies. The management of resources from other functions and budgetary units allocated to sports occurred more significantly from 2009 to 2011, increasing the sport budget by 24%, 47% and 82%, falling to 15% in 2012. In 2007 and 2008 the amounts were insignificant and, in 2005 and 2006, had minor significance, 4% and 3%. These were resources from the MD allocated in the sub-function “Community Sports” for the organization of the 2011 Military World Games in Rio de Janeiro²⁰ (R\$ 1.26 billion from 2009 to 2011); (R\$ 544 million in 2011)²¹ and “Leisure” for the development of sports activities at the Escola Aberta Program²² (R\$ 70 million from 2005 to 2009); from MINC, also in “Leisure” for the construction of Sports and Culture Squares²³ (R\$ 246 million in 2011 and 2012); from FNCA, in “Community Sports” for the Social Sports Projects plan²⁴ (R\$ 6 million in 2008 and 2009).

From a longitudinal point of view, the budgetary execution for sport from 2001 to 2012 reveals a huge oscillation. Based on the budget during the last years of the FHC government, 2001 and 2002, there was a sharp drop in resources designated for the sector in 2003, the first year of the Lula administration. A recovery can be seen in 2004 and 2005, when there was an increase in resources in 2006 and a peak in 2007 (a variation of + 165% in relation to 2001 and + 590% in 2003), which can be explained by the 2007 Pan-American Games in Rio de Janeiro. It is worth mentioning that in 2003 the budget preparation guidelines defined by the PPA “Plano Avança Brasil” (2000-2003)^d, elaborated during the FHC government, were still in force.

The PPA outlines major strategic and policy guidelines for each government. It is a four-year plan that onsets during the second year of the presidential term and goes through the first year of the subsequent term. It assures the next president conditions to organize the plan and prepare for the next four years. Effectively, the recovery and increase of the budget during the following years coincides with the PPA “Plan Brasil de Todos” (2004-2007). In 2008, post-Pan, the numbers declined (-62% in relation to 2007), but the plateau was not lower than the execution of 2006. Thus, during the period that is in force the PPA “Development with Social Inclusion and Quality Education” (2008 -2011), the resources allocated to sports increase again and its peak occurs in 2011 (+16% in relation to 2007), the first year of the Dilma government and year of the World Military Games. In 2012, under the PPA “Plano Mais Brasil” (2012-

2015) and the second year of the Dilma government, the sport budget falls again, retreating to a plateau inferior than the final years of the FHC government (-41% in relation to 2001 and -25% to 2002).

If we consider the contribution of the sport in the Fiscal Budget execution and Social Security (OFSS), as shown in FIGURE 3, the scenario of oscillation does not change much. In addition to the lack of regularity in the budgetary resources allocated to the sector, it is clear that we are far away from achieving the goal of the Ten Year Sports and Leisure Plan (PDEL, 2010)⁶, which would allocate at least 2% of the Union budget for sports, or even the resolutions (I CNE, 2004; II CNE, 2006), which pointed to the minimum percentage of 1%. There is not much oscillation if we consider the contribution of the sport in relation to the Gross Domestic Product (GDP), as shown in FIGURE 3.

Considering the fluctuation of 0.01 to 0.05% in sport's share in relation to GDP, it is possible to

establish an evaluation scale - in terms of magnitude - in order to qualify the budget execution for the sector: 0.05% participation, great; 0.04, good; 0.03, regular; 0.02, bad; 0.01, very bad. Obviously, what we are setting as great is far from the goal of linking 1% of the Union's budget to sport, which would amount to a share close to 0.4% of GDP. That is, this "optimal" value corresponds to an amount eight times lower than that claimed by the I and II CNEs. However, this scale helps us to identify tendencies in state performance regarding to the volume of budgetary resources allocated for sport according to every other government. If so, we can say that the final years of the FHC government (2001-2002) ranged from regular to bad, the first term of the Lula government (2003-2006) ranged from very bad to regular, the second term (2007-2010) from great to good and the early years of Dilma government (2011-2012) from great to very bad.

Source: SIGA Brazil¹⁵
(Own elaboration).

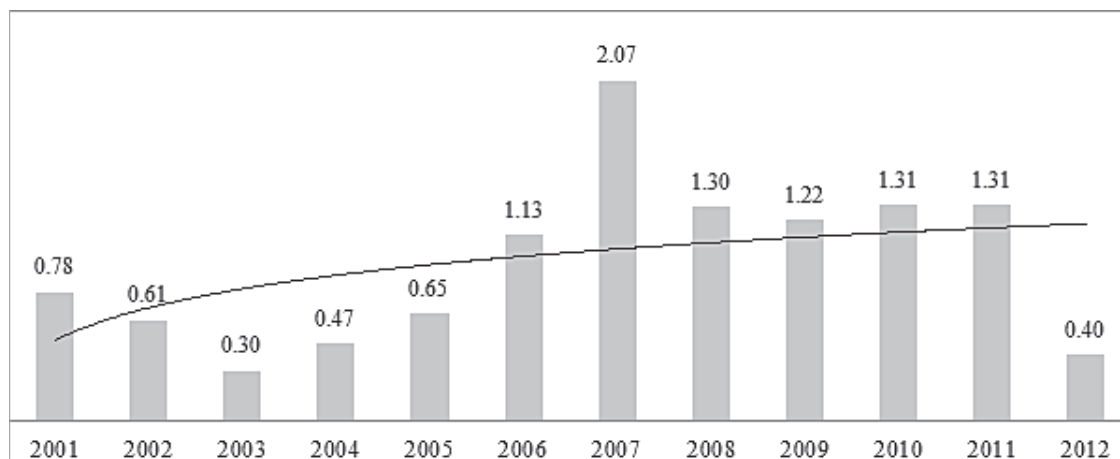


FIGURE 1 - Budget execution of the "Sport and Leisure" function - Series 2001-2012 (net values, deflated values by the IGP-DI in R \$ billion).

Source: SIGA Brazil¹⁵
(Own elaboration).

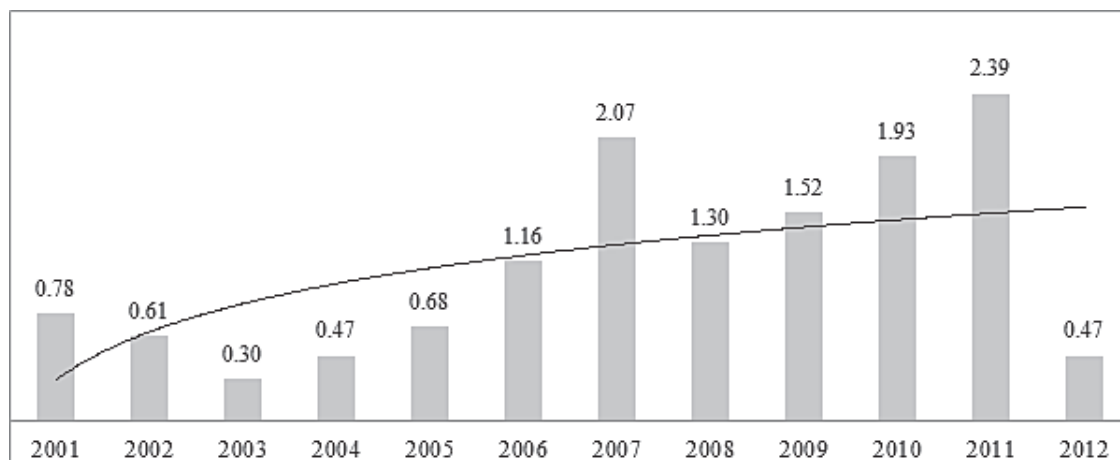
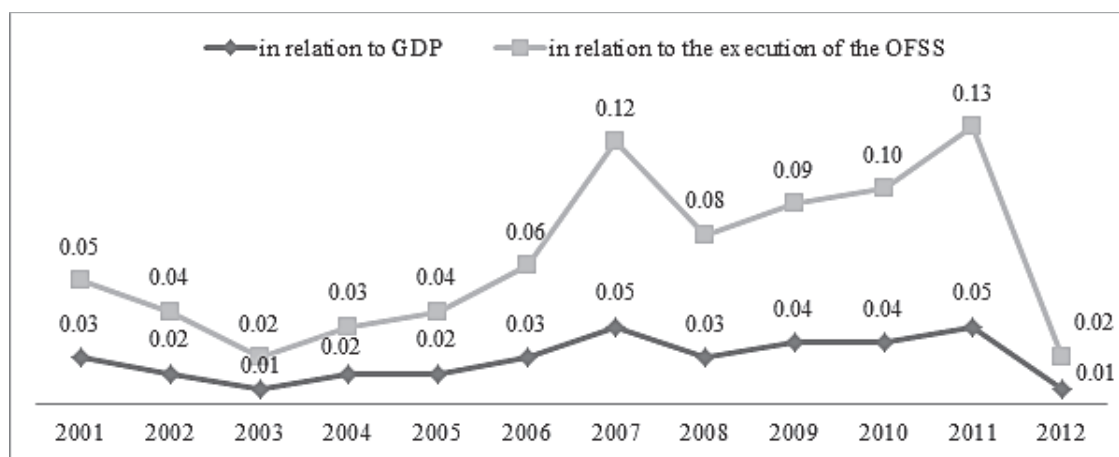


FIGURE 2 - Sport budget execution - Series 2001-2012 (net values, deflated values by the IGP-DI in R \$ billion).



Source: SIGA Brazil¹⁵; IBGE²⁵ (Own elaboration).

FIGURE 3- Sport share in relation to the execution of the OFSS and the GDP - Series 2001-2012 (in%).

Fiscal policy constraints

To understand the appalling years of the sport budget, we have to understand the constraints imposed on the overall budget. Thus, we must highlight that one of the major villains in public accounts, as BEHRING²⁶ explains, has been the mechanism of primary surplus, established in an agreement signed with the International Monetary Fund (IMF) in order to deal with the international crisis of 1998-1999. In a context of international crisis - Russia crisis -, the Brazilian economy was stroke by a process of capital outflow, which forced the FHC government to seek support from the IMF. The agreement signed in 1998 and revised in 1999, aimed not only to improve the fiscal situation and ensure the stability of the country, but also to set targets for a series of economic indicators, especially the primary surplus. Other restraints on public expenditures were also imposed by the Fiscal Responsibility Law (Complementary Law 101/2000), which set primary surplus targets for the Union budget and limited their execution through various procedures, with emphasis on contingencies, delay or non-implementation of part of schedule planned for expenditures²⁷⁻²⁸.

The primary surplus implies the positive result of all government revenues and expenditures, except for interest payments and public debt burdens. With the reduction and cut of expenditures and investments it is possible to ensure the financial capital that the debt will be paid and so keeping Brazil Risk under control, thus serving as an indicator of how the government is managing its accounts. Measured by international credit rating agencies, Brazil Risk is a concept that concerns the possibility of changes in the national economic and financial environment, and aims to

express the credit risk in which foreign investors are subjected to when investing in the country.

Coping with this crisis resulted in a hard fiscal adjustment, a policy that was a priority during the FHC government and, in continuity, followed through the Lula government. An example of this was the increase in the primary surplus target to 4.25% of GDP in 2003, keeping it at levels above the IMF target by 2006. Yet, as high surpluses were not enough to restrain debt growth, because the interest due was greater, the Lula government also committed itself to allocate part of the budget for the same goal. As a result, public debt, instead of serving as a means to acquire funds to finance the State, it constituted a mechanism for subtracting the public fund operated by financial capital, and then compressing the budget^{26, 29-30}.

Hence, with the greatest volume of resources directed to the payment of public debt charges, as shown in FIGURE 4, there is a tendency of retraction of resources allocated to the sport, i.e., a tendency to decrease sports budget.

The year of 2003 was the most appalling year for the sport, and it is the strongest expression of this tendency, as it coincides precisely with the year when most resources were allocated to debt charges payments. Another appalling year for the sport was 2012, which we will discuss forward. For now, we point out that in 2003, the first year of the Lula's term, 58.9% of the resources of the Union budget were used by the public debt mechanism. Since then, changes in the international economic situation, the positive balance of the country's external accounts and the improvement of other macroeconomic variables have resulted in favorable outcomes for its trajectory

In summary, the improvement of the external accounts since 2003 has positively influenced,

both directly and indirectly, the course of the total public debt. By soothing the external constraint, GDP growth rates were slightly higher than the previously ones, even though they were still low as previously seen. By providing dollar surplus, it appreciated the exchange rate and allowed the government to increase its funds - correspondingly to developing countries in general - implementing a policy of external debt swapping for internal debt. In both ways, trade surpluses were responsible for the reduction of external debt, in a smaller ratio in absolute terms and, in relative terms, higher than the increase (absolute and relative) of internal debt³¹ (p.61).

The pursuance of the rising of the world economic cycle and the improvement of the country's external accounts, from the end of the first term of Lula and the beginning of the second, 2006-2007, there was a soothing of macroeconomic policies, including fiscal policy, which made possible for the State to afford greater investments. The upward tendency became a relevant subject in the government agenda and the expansion of existing infrastructure in the country became essential for a new political-economic arrangement, when the state was once again demanded to organize, realize and compose new block trades. It's in this scenario that the state support for the application and the accomplishment of major sporting events become part of a project that, at the same time, sought to stimulate internal growth and reformulate the Brazilian external reputation, catalyzing works and investments.

According to MASCARENHAS et al.⁶, the expected social and economic impacts of the major events were articulated to the economic model and power blocks structured by the Lula government from 2006 to 2007, when the country was supposed to start a virtuous cycle of economic growth, called by the new developmentalist politicians³²⁻³⁴. Such a cycle, according to the ruling party's vision, which would ensure the economic growth with income distribution, would have been encouraged by the following factors: renewal of state participation in the conduct of the economic process; expansion of credit and social policies due to the increase of the internal market; and, reorientation of foreign policy and foreign trade standards, which enabled the expansion and diversification of exports.

The sport budget execution flow underwent from regular to optimum between 2006 and 2011, reaching a peak of investment in 2007 and 2011, respectively, years in which Brazil held Pan American Games and

Military World Games, and confirmed the relationship between major events and new developmentalism. However, after an upright cycle for sport, in 2012 its budget falls abruptly. According to BEHRING et al.³⁵, the government of Lula and, subsequently, the government of Dilma, in response to the effects of the structural crisis of capitalism - the global financial crisis - which has worsened since 2008, have adopted adjustment measures to reduce the primary surplus, but keeping it within the limits of fiscal responsibility targets. In 2007 and 2008, the primary surplus stood at 3% of GDP and fell to 2% in 2009, standing at the same level in 2010 and rising again to 3% in 2011 and 2012. It made possible for the country to organize countercyclical investment policies, especially regarding to public works, which are important structures to major sporting events. The tactics of both governments were to stimulate public expenditures in order to minimize the effects of the crisis in Brazil. Thus, in 2012 arisen the result of a fiscal maneuver by which the government began to postpone expenses to artificially inflate the primary surplus.

Public expenditure goes through several stages: planned, authorized, committed, liquidated and paid. When the government delays the payment of a good or service at the fiscal year-end, it inscribes this obligation, which is called by the budget vocabulary as Remains Payable (RP), leaving the payment pending for the next year. There are two types of RP: processed and unprocessed. When public expenditure is settled, it means that the good or service that onset the obligation has already been provided or rendered, so the expense is recognized by the public administration, and only the actual payment is lacking. In this case, we are talking about a liquidated but not yet paid obligation, which onset the processed RP.

However, there are also unprocessed RPs, when the obligation was designed, authorized and committed, but the public administration has not yet recognized it, so it has not yet been settled or paid.

Thus, when the government deliberately delays the payment of a liquidated obligation or deferred recognition of the delivery of a good or the provision of a service, it uses RP accounting to inflate the primary result. According to ALMEIDA JUNIOR³⁶, in 2003 the growth of the surplus depended excessively on the use of processed RP and, as from 2006, the government also increased the balance of unprocessed RP. Such a trick has ensured greater fiscal flexibility for the government, either to define which investment expenditures will be executed outside the budget approved in the year, or to postpone expenditure for

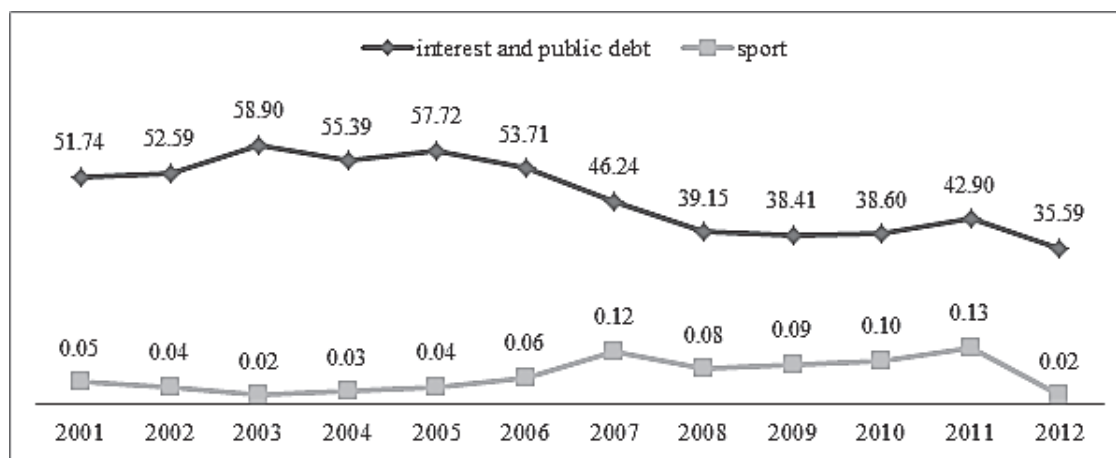
the following year. This fiscal maneuver has created a sort of parallel budget that, in addition to creating artificially part of the primary result, it makes it difficult to monitor the budget execution.

The outcome of this accounting trick is to increase Floating Debt with suppliers to achieve a larger primary surplus and meet that year's target. This enables the government to show that a greater effort in order to contain expenses is settled, when what has actually followed is the postponement of expenditure payments. (...) When the government launches securities in the market to pay for the payable remaining, which are accounted for as Floating Debt. This last operation transforms a Floating Debt into a Funded Debt and increases the Net Debt of the Public Sector. This is why the rising in the primary surplus via the increase of payable remains is artificial, because it either has a negative impact on the primary of the following year or it raises the Net Debt of the Public Sector³⁶ (p.2).

Regarding to the sport, from 2001 to 2011, the expenses paid by the government were always lower than those acknowledged as net expenditures, which shows the existence of RP balances throughout the

period. Sequentially, because the committed amounts, that is, the amounts that the government reserved for planned payments, always coincided with the amounts of the net expenditures, and then acknowledging it as RP balances processed. In 2012, the amount of net expenditures (R \$ 460 million) is well below the amount of committed expenditures (R \$ 1.36 billion), which suggests that the government postponed the recognition of the delivery of goods or services related to the sector, causing unprocessed PR balance.

If regarding to the budget terms 2011 can be considered the best year for the sport, with R \$ 2.39 billion invested in the sector, this maneuver explains why, in 2012, the first year of implementation of the PPA "Plano Mais Brasil" (2012-2015) and the second year of the Dilma government, the sport budget falls, retreating below the plateau of the final years of the FHC government (-41% compared to 2001 and -25% by 2002). However, this same maneuver implies complications in monitoring budget execution. Thus, in following studies, we may need to take as reference the concept of expenses paid, summing them up to the balance of RP paid, leaving aside the option for the concept of net expenses, which, until then, provided us a consistent analysis^f.



Source: SIGA Brazil¹⁵
(Own elaboration).

FIGURE 4 - Share on interest payments and public debt, and sports charges during the implementation of the OFSS - Series 2001-2012 (in%).

Budgetary expenditure direction

In order to classify the different groups of budget expenditures, we take as a starting point the PPA "Plano Mais Brasil" (2012-2015). It is worth remembering that the PPA is the document which defines the public policies that will be carried out by the government, establishing the guidelines, objectives and goals of the public administration

for its expenses. It occurs that the planning design of the PPA 2012-2015 updates in relation to the structure of the previous PPAs, and so it is organized from three dimensions: strategic, that proposes the macro-challenges of government; tactic, regarding to the plans and objectives; operational, which gathers the budgetary execution and shows the goals and initiatives that are associated with each one of the objectives defined by the plan.

Regarding to the new model, government action is systematized from thematic programs and management programs. Government actions for sports are organized around the thematic program “Sport and Major Events” and the “Management and Maintenance Program of

the ME”. As shown in TABLE 2, the sectoral final programs in previous PPAs as an instrument for organizing government actions now correspond to the objectives of a single thematic program, just as management programs have also been fused.

TABLE 2 - Comparison between government actions directed to sports enshrined in the PPAs 2000-2003, 2004-2007, 2008-2011 e PPA 2012-2015.

Source: PPA 2000-2003; PPA 2004-2007; PPA 2008-2011; PPA 2012-2015³⁷ (Own elaboration).

Previously PPAs	PPA 2012-2015
No correspondencies	Programa Temático Esporte e Grandes Eventos (Sports and Major Events Thematic Program)
Finalistic Programs:	Goals:
<ul style="list-style-type: none"> • Identidade étnica e patrimônio cultural dos indígenas, (2004-2007) (Ethnic identity and cultural heritage of indigenous people); Proteção e promoção dos povos indígenas (2008-2011) (Protection and promotion of indigenous peoples); • Reestruturação do Sistema penitenciário (2000-2003) (Restructuring of the penitentiary system); Reinserção Social do adolescente em conflito com a lei (Social reintegration of adolescents in conflict with the law) (2000-2003); Inserção social pela produção de material esportivo (Social insertion through the manufacturing of sports equipment) (2004-2007); Inclusão social pelo esporte Social inclusion through sport (2008-2011); • Esporte Solidário (Solidary Sport) (2000-2003); Esporte e Lazer da Cidade (City's Sport and Leisure) (2004-2007; 2008-2011); • Esporte na Escola (Sports at School) (2000-2003); Segundo Tempo (Second half) (2004-2007); Vivência e iniciação esportiva educacional – Segundo Tempo Initiation and educational experience - Half time (2008-2011). 	Expanding and qualifying the population's access to sports and leisure, via intersectoral articulations, promoting citizenship, social inclusion and quality of life.
<ul style="list-style-type: none"> • Brasil potência esportiva (Brazil as a Sports Power) (2000-2003); Brasil no esporte de alto rendimento (Brazil in high performance sports) (2004-2007); Brasil no esporte de alto rendimento - Brasil campeão (Brazil in high performance sports - Brazil Champion.) (2008-2011). 	Raising Brazil to the status of world-renowned sports power, by supporting the preparation of athletes, teams and professionals, from the basic to sports excellence, by stimulating research and technological innovation, qualification of management, enhancement and articulation of structures, with safety and comfort during the events, fomenting the economic dimension.
<ul style="list-style-type: none"> • Brasil no esporte de alto rendimento - Brasil campeão Brazil in high performance sports - Brazil Champion (2008-2011). 	Coordinating, monitoring and fostering governmental efforts to prepare and host the 2014 World Cup and related events.
<ul style="list-style-type: none"> • Brasil no esporte de alto rendimento - Brasil campeão Brazil in high performance sports - Brazil Champion (2008-2011). 	Coordinating and integrating the governmental action in the preparation, promotion and accomplishment of the Rio 2016 Games, considering the creation and expansion of the sporting, social and urban legacy, as well as implementing the necessary infrastructure required by sports.
<ul style="list-style-type: none"> • Rumo ao Pan (Off to pan) 2007 (2004-2007). 	No correspondencies.
<ul style="list-style-type: none"> • Gestão das políticas de esporte e turismo (2000-2003); Gestão das políticas de esporte e lazer (2004-2007; 2008-2011); • Apoio administrativo (2004-2007; 2008-2011); • Gestão da participação em organismos internacionais (Management of participation in international organizations) (2000-2003); Operações especiais. 	Programa de gestão e manutenção do ME. (ME Management and Maintaining program).

The new model of governmental planning launched by the PPA 2012-2015 has been criticized for its enormous aggregation, reducing the number of programs in each sector of government action, and even reducing it to one program, as it happened

with sports, due to the general description of its objectives and the abandonment of the previous system of monitoring targets and performance indicators - in force since 2000 - making it difficult to control federal spending⁸. However, as we are

aware of the restrictions imposed by this model for the democratization and transparency of the public budget, we defined the objectives of the thematic program “Sport and Major Events” and the “Program for the management and maintenance of the ME” as an interpretative key to previous PPAs.

In this manner, we initially designed four categories of expenses for the analysis of the allocation of sports budget expenditures. The first three correspond to the objectives of the thematic program “Sports and Major Events”: Sports, Education, Leisure and Social Inclusion (EELIS), High Performance Sport (EAR) and Major Events. The fourth is regarded to the “Management and maintenance program of the ME”: Management. The EELIS and EAR

categories are also regarded to the institutional design of the ME, borrowing the names from two of its secretariats, the National Secretariat for Sport, Education Leisure and Social Inclusion (SNEELIS) and the Secretariat for National High-Performance Sport (SNEAR)^p, referring to its definition. A last category, Infrastructure, was not outlined a priori, but from the analysis of the data, when we noticed a huge volume of expenses isolated in the various programs for the manufacturing of sports equipment.

TABLE 3 summarizes in large numbers the budget execution of the sport by category of expenses, which were arranged in the following order: Management, EAR, EELIS, Infrastructure and Major Events, in order.

TABLE 3 - Sport budget execution by category of expenditure - From 2001 to 2012 (net values, deflated values by the IGP-DI in R \$ million and%).

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Management	5	3	3	46	47	79	106	106	104	125	163	224
	1%	1%	1%	10%	7%	7%	6%	8%	7%	7%	7%	47%
EAR	56	74	13	17	46	35	87	47	58	56	96	0
	8%	12%	4%	4%	7%	3%	4%	4%	4%	3%	4%	0%
EELIS	180	111	78	99	210	232	242	227	230	269	242	0
	22%	18%	26%	20%	30%	20%	12%	17%	15%	14%	10%	0%
Infrastructure	180	111	78	99	210	232	242	227	230	269	242	0
	22%	18%	26%	20%	30%	20%	12%	17%	15%	14%	10%	0%
Major Events	180	111	78	99	210	232	242	227	230	269	242	0
	22%	18%	26%	20%	30%	20%	12%	17%	15%	14%	10%	0%
Total	776	614	297	469	681	1156	2077	1315	1524	1933	2394	468

Source: SIGA Brazil¹⁵
(Own elaboration).

It's worth pointing out that in 2012 the expenses are concentrated in Management, Infrastructure and Major Events, zeroed in EAR and EELIS. This imbalance stems from the fiscal maneuver through which Dilma government began to postpone expenses to artificially inflate the primary surplus, a subject we have already discussed. The use of RP explains the balance of expenditures zeroed for the actions related to EAR and EELIS in 2012. However, as the monitoring of budget execution for this year is impaired, in order to avoid any kind of speculation, we enlighten that the analysis of expenditure allocations will be limited to the period between 2001 and 2011.

Management expenses encompasses actions such as administration and maintenance of the ME and, from 2011, also the year of the APO, related to personnel payment, social charges, human resources qualification, planning and evaluation activities,

special operations, international representations, advertising, among others. During the FHC government (2001-2002), when sports policy was still under the control of the Secretariat of National Sports, linked to the MET, this spending category consumed only 1% of the sport budget. In 2003, this level was maintained, but since 2004, the creation of the ME implied the conception of a new budgetary unit in the organizational structure of the federal public administration, which made management expenses raise, remaining close to the 7% during the Lula and Dilma governments (2004-2011).

It is the executive's power duty to promote changes in its administrative organizational structure, in order to adapt it to its governance plan. However, the establishment of a new budget unit, due to the onset of ongoing expenses with recurrent expenditures, must change the PPA. Thus, changes in the organizational

structure of the federal public administration endorsed by the Lula government through Provisional Measure 103/2003 in the beginning of 2003 was later converted into Law no. 10,683 / 2003, which included the conception of the ME, shaped a budgetary impact only by the implementation of the PPA “Plan Brasil de Todos” (2004-2007).

Expenses with EAR and EELIS cover almost exclusively the actions related to the execution of core activity, that is, the programs focused on the experience and practice of sports itself. According to Law 9,615 / 1998 (Law Pelé), the sport is classified from three displays: “educational sport, practiced in education systems and in unsystematic forms of education; participatory/recreational sport, practiced on a voluntary scenario; high performance sport, practiced according to general norms and national and international sports rules and law “(article 3). It’s worth highlighting that Article 217 of the Constitution foresees that the allocation of public resources for sport should prioritize its educational aspect and, in specific cases, high-performance sport. This notion seems to be respected, but only if we isolate expenditures with EAR and EELIS. In other words, isolating the categories EAR and EELIS from the other categories of sports expenses, EELIS

spending is higher than EAR spending. During the FHC government (2001-2002), the average of the expenditures on EAR was about 10% of the sport budget, while with EELIS it was twice as more and reached 20%. During the Lula and Dilma governments (2003-2011), EAR expenditures ranged from 3% to 4%, with a peak of 7% in 2005. On the other hand, expenditures on EELIS during this period varied much more, however, in a negative curve that, after reaching 30% in 2005, they had their participation lowered to the plateau of 10% in 2011.

It’s important to point out an observation still regarding to the expenses with EAR and EELIS, which we refer to as budgetary expenditures for the experience and practice of the sport. The best years for sport, in terms of the magnitude of budget execution, have also raised direct expenses on sport in absolute terms, however, in percentage terms, its contribution decreased. As shown in FIGURE 5, the more investment acquired for Infrastructure and Major Events, the smaller is the share of EAR and EELIS expenditures, in an inversely proportion. Not unintentionally, during the greatest years of the sport, 2007 and 2011, direct expenses for sports reached its lowest level, with a contribution in the sport budget of only 16% and 14%.

Source: SIGA Brazil¹⁵
(Own elaboration).

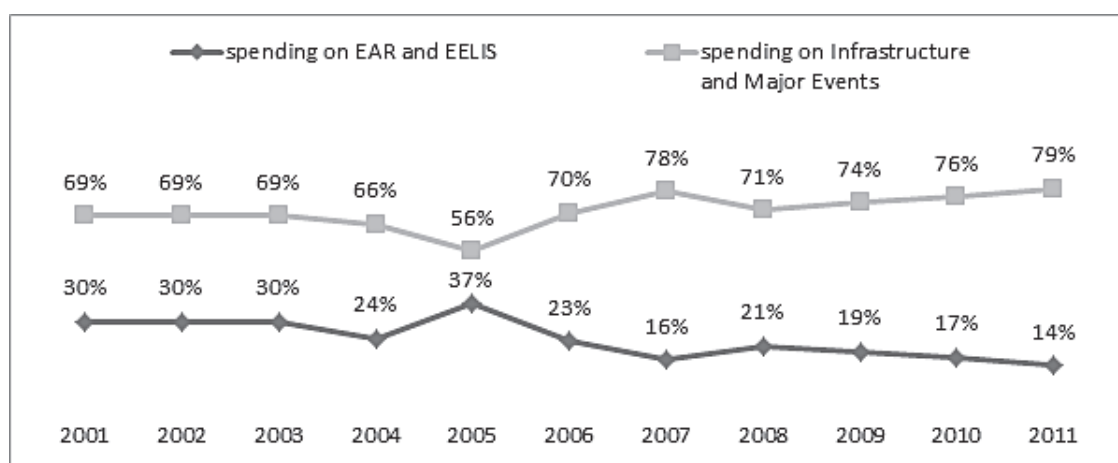


FIGURE 5 - Comparison between the share of EAR and EELIS expenditures and spending on Infrastructure and Major Events for the sport budget - Series 2001-2011 (net values, deflated values) by IGP-DI.

By analyzing the expenditures focused on sport as a core activity, we found that the resources allocated to EELIS, from FHC to Dilma, were superior to the EAR, in principle, respecting the constitutional principle that foresees the allocation of public resources primarily to the advancement of educational sport and, in specific cases, for high-performance sports. However, as we have

already pointed out, this only occurs when we take direct expenses into isolation. If we account expenses for Major Events together with the EAR expenses, as did ALMEIDA and MARCHI JUNIOR¹⁰ and ATHAYDE¹², the conclusion diverges: Article 217 of the Constitution has been marginalized since 2006 when, at the end of the first Lula term, Major Events arise in the country’s sports agenda.

Still regarding to the contribution of the EELIS and the EAR in the financing of the sport, it is important once again to point out that our analysis was restricted to the budgetary resources. We cannot, therefore, draw inferences about the entire financing base funding of the sector. But the study by TEIXEIRA et al.¹³ shows that most of the public resources acquired from extra-budgetary and indirect resources - on prize competitions, state sponsorships and fiscal incentives - are allocated for the EAR, especially for Olympic Sports, suggesting that the financing of sports in Brazil is, to a large extent, subordinated to the interests of sports administration entities, particularly the Brazilian Olympic Committee (COB) and its affiliated sports federations.

The point is that the strategy of expanding and diversifying the financing resources for sports, implemented since 2001, by primarily attaching importance to EAR, could have lightened the budget of the pressures that restrict expenditures on EELIS, which does not seem to have occurred. Withal, a more comprehensive study of all financing resources for sports standing in the country, which would identify the magnitude and the direction of the resources coming from each one of them, is still to be done. We conclude the analysis of sports expenditures regarding to the Union budget execution, which is the most visible countenance of the public fund.

Infrastructure expenses are dispersed, but can be identified from specific actions of programs aimed at high performance sport, recreational or educational sports. Almost all of them are disclosed as infrastructure and recreation actions for recreational and leisure sports, which are linked to the Solidarity Sport Program (2000-2003) and City's Sport and Leisure (2004-2011). Most of them are directed expenses for the manufacturing of sports equipment which will be distributed by several municipalities of the country. During the FHC government (2001-2002) its share reached close to 70%, while during the Lula and Dilma governments (2003-2011) it registered a mean close to 50%. It was, by far, the category of expenses that consumed the most part of sport budget resources, which was only enclosed in 2006, 2007 and 2010, when expenses with Major Events increased.

In this context, it is important to highlight that Infrastructure expenses are almost always supported by resources from parliamentary amendments. To get an idea, in 2009, 58% of the sport budget, which corresponds to R\$ 880 million, came from parliamentary amendments. In 2010 and 2011,

the amounts were R \$ 710 million and R \$ 1.03 billion, respectively, equivalent to 37% and 43% of the budget execution for the sector¹. In 2009 and 2010, the amendment amounts exceeded expenses on Infrastructure (+ 3% and + 4%), also covering other categories of expenditures, such as expenses with EELIS directed to actions related to the operation of recreational sports and leisure activities. These data only confirms a reality already exposed:

The Annual Budget Law is considered by the National Congress, which can alter it via amendments. As a rule, these amendments serve the interests of the constituencies of deputies and senators (urban and rural communities, charities, clubs, churches, etc.). In the case of the sports budget for leisure activities, the construction of sports court, swimming pools and multi-sport gymnasiums is highly requested, primarily in public educational institutes. (...) It has become routine the burst of the budget of the Union due to the excess of amendments of parliamentarians. Once the budget is approved and sanctioned, the Ministry of Planning 'discovers' that the expense is higher than the revenue. Then, the government, which is responsible for enforcing the laws, has no alternative: it is necessary to block the transfers of resources, in order to withhold money, and then adjust spending to collection, and contingency⁸ (p.93-4).

The Union budget and the resources by amendments are used as patronage money by parliamentarians, underlining traditional practices of Brazilian politics. It happens that patronage operates as an exchange by which the holders of political offices, in this case, the parliamentarians, regulate the granting of resources acquired from their public function in pursuit of electoral support. In this manner, the administrative apparatus of the State is set at the service of the private benefit. On the one hand, the "boss", represented by the figure of the parliamentarian, who is awarded with the possibility to sway its "officials" - meaning public officials - in the allocation of public resources, and make decisions in order to favor his "clients", or their electoral base³⁸.

In this line, the parliamentary amendments spot the allocation and the amount of budgetary resources from particularistic demands, reinforcing the electoral bases of the parliamentarians not considering the forfeiture of the social needs. This practice corroborates for the reduction of public resources, which is, for the allocation of sports expenses by numerous works, often via insufficient parcels to accomplish projects. Thus,

resources that could comprise the global allocation for the sector, spread according to a democratic, participatory and decentralized national policy, and once considered as amendments, end up providing the articulation of local demand-based, at the same time, on interests of contractors, and parliamentarians economic and electoral interests^{8, 38-39}.

In this manner, one of the conclusions we've drawn is that there is some tendency of continuity in relation to the allocation of the expenses with sport that overpasses the governments from FHC to Dilma. This trend, as criticized by BOUDENS⁸ and VERONEZ⁹, primarily concerns the high expenses of the ME - and before the MET - with infrastructure, expenditures crushed in countless works - sports court, squares and gymnasiums - engraved by parliamentary amendments and that serve as currency of exchange for the deputies and senators along with their particular electoral bases, fortifying the practice of patronage.

It is unreasonable that, during some years, the expenses on infrastructure consumed more than half of the sport budgetary expenditures, as it happened during eight of the twelve years analyzed in this study, although researches point to a deficit in the sporting structure available in the country^j. Additionally, since ME is not a "ministry of works", or at least should not be, it lacks the structure and staff to follow up and oversee the approved projects, which tends to foster the onset of irregularities and illicit, as evidenced by BEZERRA³⁸ in a study about the parliamentary work regarded to the approval and execution of the amendments.

Infrastructure expenditures also included expenses for Major Events, both for the 2007 Pan American Games and for the 2011 World Military Games. However, as part of the specific agenda, those expenditures were not dislocated. Regarding to the agenda of the Major Events, it is important to highlight that its amendment took place during the Lula government (2003-2010), bestowed as legacy for the Dilma government (2011-2012). Thus, the disbursement designated to this category of expenses was allocated to the programs "Off to Pan 2007" (2004-2007) and "Brazil in high performance sport - Brazil champion" (2008-2011), the latter, onset actions related to the 2011 Military World Games, 2014 World Cup and Rio 2016 Games. From the PPA 2012-2015, as already stated, the government onset to operate with a single program focused on the sector, the thematic program "Sport and Major Events".

Expenses with Major Events oscillated significantly from year to year, but their destination can be summarized as follows:

- From 2004 to 2007, actions to implement physical and technological infrastructure, support and accomplishment of the Pan American Games 2007 (R\$ 1.54 billion);
- In 2008, funding schemes for the Rio 2016 Games (R\$ 84 million);
- From 2009 to 2011, actions for the implementation of physical and technological infrastructure, preparation of teams, security and accomplishment of the 2011 Military World Games (R\$ 1.26 billion);
- In 2010 and 2011, actions to implement access control and monitoring in soccer stadiums and support for the World Cup 2014 (R\$ 90 million);
- In 2010 and 2011, actions to support the implementation of infrastructure, preparation and organization of the Rio 2016 Games (R\$ 343 million). Except for the expenses regarded to the 2011 Military World Games, which was under the responsibility of the MD, but all the others were under responsibility of the ME.

It is important to highlight that ME and APO expenditures with the 2014 World Cup and 2016 Rio Games do not cover infrastructure spending. These are dispersed in different bodies, programs and actions, which obstruct the monitoring and controlling. Although a specific office has been shaped through the CGU (Federal Comptroller General's Office) to gather and make available information on federal government actions and expenditures related to major events⁴⁰, incompleteness, inaccuracy and outdated of data does not favour the full knowledge and monitoring of information. In any case, the general expenses for the preparation of the country to hold major events, which requires transportation, urban planning, security, technology, tourism, environment, etc. are not the object of this study, which was limited to the expenses "Sports and Leisure" and its sub-functions, which are expenses classified by the government as expenditures with sports.

If the sport budget, in terms of magnitude, when it reached its peak in 2011 was three times higher than in 2001, ranging from R\$ 776 million at the end of the FHC government to R\$ 2.39 billion at the first year of the Dilma government, this is due to spending on major sporting events. There lies the great distinction of the governments Lula and Dilma in relation to its antecedent. In the transition from the first to the second term of the Lula government, 2006-2007, in a context of improving the country's external accounts and assembling macroeconomic policies more flexible, the subject

of growth enlarged importance in the government agenda and major events, in addition to arise the basis of a set of investment policies and expansion of infrastructure in the country, legitimizing a number of public works.

Therefore, despite the fact that most of the Major Events expenditures do not pass via sports budget, the ME was considered strategic by assuming the leading role of government actions for the organization of the 2014 World Cup and Rio 2016 Games, managing the duties of several ministries, secretariats and governing bodies^k. However, the establishment of the Ministry of Finance and the status conquered by coordinating those duties had its price to be paid, since the share of the expenses with management in the budgetary execution of the sport increased considerably from the Lula government, a raise that, in addition to the expenses with infrastructure and expenditures with Major Events, as previously mentioned, reduced the share of direct expenses with sports.

Finally, it is worth emphasizing that the public fund involves all the States capacity in order to mobilize resources, either through public companies, the usage of its monetary and fiscal policies or the public budget^{3-4, 16}. The budget, however, is an instrument that the government has to rely on to express its plan of action in a given period, but which is not limited to a technical or formal part of the planning, since it has a political character¹⁶⁻¹⁷. Thus, the analysis of the sport budget - as a more visible way to show the management of the resources

of the public fund destined to the sector - allowed us to grasp important aspects of state performance that confirm our initial assumption regarding to the functions of the public fund related to the sports sector, that is, in relation to the plan of action of the State expressed by the management of the budget regarded to the design and implementation of sports policies by the Federal Government.

It was concluded, therefore, that the sport budget during the FHC government, via the financing of policies directed to EAR and EELIS, as well as to the construction of sports infrastructure in the country, although in a dispersed and fragmented way, was further associated to an integrating function. From the Lula administration and, following Dilma government, the allocation of expenses, together with the integrating function, also began to have a directly economic function, generating overall conditions of production of the major sporting events. Sports management bodies and market agents, without the support of the Lula and Dilma governments, that is, without the share of the State, could not ensure the needed conditions for the acquirement and realization of such ventures. It is true that such governments have boosted sports budget, but have done it under an agenda of major events and new developmentalism, essentially subordinating sport policies and the governing body, the Ministry of Sports, to the governmental agenda of rivaling internal growth and reformulation of the Brazilian external reputation, by catalyzing works and investments in various sectors of the economy.

Notes

- a. Article 217 of the Constitution recognizes sport as a right for everyone, and foresee that the allocation of public resources to sport should prioritize its educational aspect and, in specific cases, high-performance sport.
- b. The calculation of the deflation was carried out according to the base date of 12/31/2012, which encloses the period corresponding to the cutting of the analysis. To run it, we use the Citizen's Calculator, available on the Central Bank of Brazil (BCB) portal⁴¹.
- c. The APO by Law n. 12,396/2011 in the form of a municipal, state and federal government consortium in order to coordinate and assure to the IOC the actions regarded to the general plan of organization of the Games Rio 2016⁴².
- d. Bygone and current PPAs are available on portal do Ministério do Planejamento (Ministry of Planning site)³⁷.
- e. The PDEL reflects the outcome of the deliberations of the III National Conference of Sports. The final documents of the I, II and III CNEs (2004, 2006, 2010) can be accessed in the site of the Ministry of Sports⁴³.
- f. In future analyzes, we can monitor the budget execution by adding the amounts of expenses paid to the balance of RP paid, since the analysis does not include years prior to 2012, the year in which the SIGA Brasil system made available the RP balances paid.
- g. These and other complaints are shown by the document "Carta aberta pela democratização e transparência do orçamento público" (Open Letter for the Democratization and Transparency of the Public Budget), sanctioned by

- several organizations and social movements which participates in the III Forum Interconselhos pela Democratização e Transparência do Orçamento Público, held in November, 2012. (III Inter-council Forum for Democratization and Transparency of the Public Budget)⁴⁴.
- h. Since 2011, by Decree 7,529/2011, the ME has three secretariats: SNEELIS, SENEAR and Secretaria Nacional de Futebol e Defesa dos Direitos do Torcedor (National Secretariat of Soccer and Defense of the Rights of the Supporters).
 - i. Only from 2009 the data of amendments executions by bodies, which ensure the access to the amendments intended to the budget of the Ministério do Esporte (Ministry of the Sport), are available on the data of the SIGA Brazil.
 - j. As an example, data from the “Pesquisa Nacional de Saúde do Escolar 2012” (National School Health Survey 2012) shows that the sports court is an available equipment in 76.4% of public school. The availability of locker rooms reaches 20.5% of schools, the running track or athletics to 1.0% and the pool to 0.7%. Only 61.5% of the public school have access to sports practice. This means that the expansion of the country’s sports infrastructure is necessary, but must be accompanied by equal investment in programs and actions universalizes access to sport as a social right, not only for schools, but also for the population as a whole Constitution²⁵.
 - k. The governance structure shaped by the federal government in order to monitor and develop the schedules regarded to the organization of the 2014 World Cup and Rio 2016 Games, under the management of the ME, brings together dozens of management bodies around the Comitê Gestor da Copa do Mundo de 2014 (CGCOPA) [Management Committee of the World Cup Of 2014 (CGCOPA)] - see Decree of Jan, 14th, 2010 - and e Comitê Gestor dos Jogos Rio 2016 (CGOLIMPÍADAS) [Committee for the Games of Rio 2016 (CGOLIMPÍADAS)] - see Decree of September, 13th, 2012.

Resumo

O orçamento do esporte: aspectos da atuação estatal de FHC a Dilma

O objetivo deste artigo foi identificar a magnitude e direcionamento dos gastos orçamentários com o esporte na esfera federal, problematizando as opções que têm orientado as políticas produzidas para o setor. A pesquisa se baseou em revisão de literatura e pesquisa documental, apoiando-se principalmente em levantamento de dados sobre a execução orçamentária do período de 2001 a 2012, o que possibilitou uma compreensão geral acerca das continuidades e descontinuidades da política de financiamento do esporte no Brasil desde o governo FHC até o governo Dilma. A análise envolveu momentos de discussão em torno da evolução do orçamento do esporte, dos constrangimentos impostos pela política fiscal à sua execução e do direcionamento dos gastos. Os principais resultados: os altos gastos com infraestrutura, pressionados pelas emendas parlamentares, foram uma constante; a criação do Ministério do Esporte em 2003 provocou uma significativa elevação dos gastos com gestão; os gastos com Grandes Eventos começaram em 2006-2007, num contexto de melhoria das contas externas do país e flexibilização das políticas macroeconômicas, quando o tema do crescimento ganhou importância na agenda de governo; embora a agenda dos grandes eventos tenha garantido uma maior participação do esporte no orçamento, diminuíram os gastos diretos com o esporte. Concluiu-se que se o orçamento do esporte, no governo FHC, através do financiamento das políticas direcionadas à vivência do esporte, bem como para a construção de infraestrutura esportiva no país, esteve mais ligado a uma função integradora, a partir do governo Lula e, ato contínuo, no governo Dilma, passou a comportar mais claramente uma função diretamente econômica, buscando criar as condições gerais de produção e realização dos grandes eventos esportivos.

PALAVRAS-CHAVE: Esporte; Estado; Fundo público; Orçamento; Políticas públicas.

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Acknowledgements

To the CNPq, for the support to the accomplishment of this work, by granting the postdoctoral fellowship.

To Prof. Dr. Elaine Rosset Behring, for the learning and stimulating dialogues built along with the supervision of this study.

To the members of the GOPSS - Grupo de Estudos e Pesquisas do Orçamento Público e Seguridade Social (Group of Studies and Research of the Public Budget and Social Security), for the rich and fraternal experience.

To the Programa de Pós-Graduação e Faculdade de Serviço Social da UERJ (Graduate Program and College of Social Work of UERJ), for the acceptance of the postdoctoral proposal, which the findings are presented in this article.

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Submitted: 03/03/2014

1a. Review: 28/08/2015

2a. Review: 06/11/2015

Accepted: 17/11/2015