

## 28 - FUNDING AND FINANCIAL RESOURCES FOR SPORT PROJECTS: THE IMPORTANCE OF MULTIDISCIPLINARITY INTERDISCIPLINARITY FOR EDUCATORS AND PHYSICAL

LUIZ FERNANDO DE LIMA<sup>1, 3</sup>;  
CLAUDIA DE OLIVEIRA AYALA<sup>2</sup>

1 - University Estacio, Carapicuíba / SP, Brazil

2 - Educational Institute and Medical Research, São Paulo / SP, Brazil

3 - ABC School of Medicine, Santo André / SP, Brazil

[profimapa@gmail.com](mailto:profimapa@gmail.com)

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### Introduction:

The sport is guaranteed formally to Brazilian citizens when the Constitution provides for state accountability in serving these rights (BORGES, TONINI, 2012). Thus, investments should be made to that sports practices are promoted and meet those who seek performance in sports. The sports event is also guaranteed as the care rights, if we think that this is characterized as a leisure alternative, even in the contemplative way and therefore should also be encouraged by the state in response to the interests of citizens (BRAZIL, 1988).

As a social right, informal sport is the right of each, and the state's duty concerning his promotion. However, the dynamics of the sports system has enormous complexity, as the sport is increasingly involved in social dynamics, economic and political (MENDES, Azevedo, 2010).

CASTELLANI SON (1999) notes that municipal governments of the Brazilian states meant around 0.4% of their budgets for the sectors of culture, sport and leisure, which is little, given the demand for funds for hiring of professional and continuing education these construction and equipment maintenance.

In this sense, MONTAÑO (2007) presents a fundamental point: the uncritical acceptance of the "shortage of society" and / or "fiscal crisis". Existing "scarce resources" - little state revenues - the state does not "may" punish the market (composed of companies in a global competitive environment) and civil society with high taxes. The result is the financial deficit to sustain social and welfare policies and services. The author points out that the phenomenon in question is not the development organizations of a "sector" over another, but to change a pattern of social response to the "social question" with the irresponsibility of the state, the exemption of capital and autorresponsabilização the citizen and the local community for this role - which is typical and functional to the neoliberal model. MONTAÑO (2007) attentive to the weaknesses surrounding the concept of "third sector". In this way, it is justified the precarious state social policies, its decentralization and transition to the "private sector" (Oliveira et al., 2004; OLIVEIRA, Hungarian, 2007; MELO, 2005).

In the same context also arise "sporting social projects" - "educational projects" aimed mostly at children and young people from low income as complementary to formal education (Guedes et al., 2006).

In this sense, Law No. was created 11 438 (Tax Incentive Law for Sport) known as "Sports Incentive Act," which allows the granting of incentives and tax breaks for businesses and individuals to encourage the sporting character of activities, for any manifestation of sport, whether educational, recreational or high performance.

Under this Act, 2007-2015 may be allocated up to 1% of income tax due in each accounting period, quarterly or voids, by the legal entity taxed based on taxable income, the amounts spent by way of sponsorship or donation.

As for individuals, the allocation allowed for this purpose is up to 6% of the tax due on the annual adjustment statement.

To this end, sports projects should be sent to the Ministry of Sports for approval for further raising sponsorship (BRAZIL, 2015).

It turns out that according to the Ministry of Sports, in 2007 there was about 300 million available for collection from legal entities and from January to June 2008 there were 221 million, however, there is no shortage of good projects submitted in the ministry.

Therefore, it is noted that there is need for multidisciplinary and interdisciplinary knowledge for the presentation of good projects with the Ministry of Sports, capable of being approved and allowed to raise funds in accordance with the Law of Sports Incentive.

The interdisciplinary approach began to be discussed in Brazil from the Law of Directives and Bases (Law No. 5692/71). Since then, it has become more prevalent, especially with the advent of the new Law of Directives and Bases (Law No. 9394/96).

The interdisciplinarity can be understood as the integration of the contents of a discipline with other knowledge (Frigotto, 1995). In turn, SONALMEIDA (1997) mentions that a multidisciplinary approach is the juxtaposition of disciplines.

Therefore, this study aims to demonstrate the need to conduct physical education professional areas of law through continuing education or inclusion of specific subjects in post graduation courses in order to contribute to the development projects sporting quality and consequently allowed to raise funds from individuals and companies available, contributing to the development of sports in the country.

### Methodology:

It is a survey of exploratory and descriptive purposes and, as to the means as documentary and bibliographic research (VERGARA, 2006).

Information was obtained through documentary and literature, as well as databases (PubMed, Medline, Scopus). Institutional information was obtained during research on government websites (Ministry of Sports) and sports facilities (Brazilian Olympic Committee and Sports Confederation). The period of research was from February to May 2015.

It was also observed the annual report in 2013 the Ministry of Sports, duly presented on 05.19.2014, available on the very government agency website.

### Results and discussion:

Analyzing the 2013 year management report provided by the Sports Ministry, the number of sports projects presented is growing, however, note that the number of failed projects without analysis of the merits is huge.

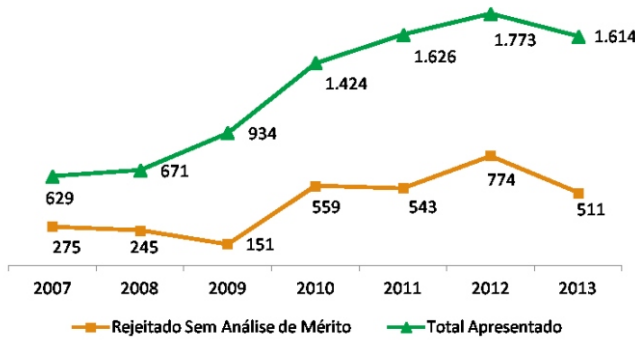


Figure 1: Graph with the number of submitted and failed sports projects.  
 Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

Note that 31.66% of the projects presented at the Ministry of Sport will be rebuked by the absence of minimum required documents.

Importantly, such documents are set out in the relevant legislation, however, according to the Ministry of Sports, the professionals who design projects use "models" that sometimes because they require different demands require other documentation.

This demonstrates that the professionals responsible for the preparation of the projects are unaware or superficially familiar with the legislation.

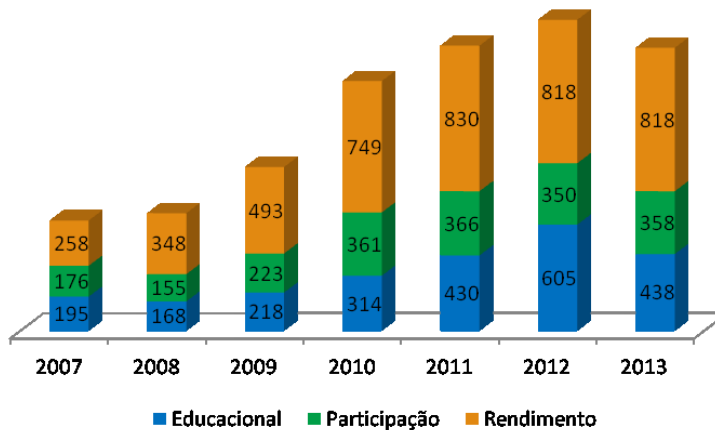


Figure 2: Projects presented according to the sporting event  
 Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

Of the projects submitted, 29% are educational, 24% share and 47% high yield.

We know the lack of resources for development of sports activities in impoverished areas and public schools. Through multidisciplinary and interdisciplinary training of physical education teachers, it is expected that the number of educational projects increase significantly, leading children and adolescents for healthy sports and quality.

According to the Ministry of Sports in 2013, the company invested 223, 2 million reais in sports through the Sports Incentive Law.

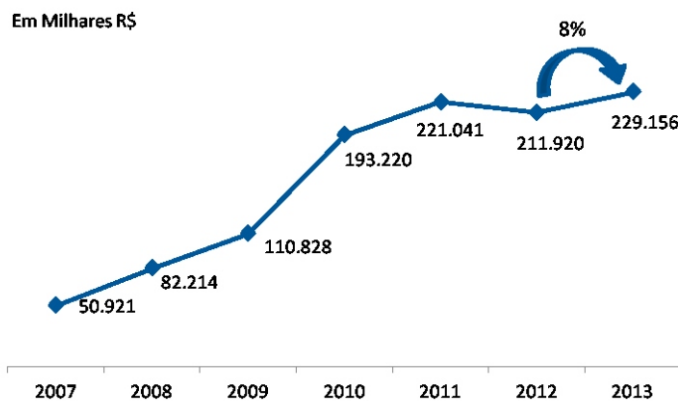


Figure 3: Evolution of the amount raised  
 Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

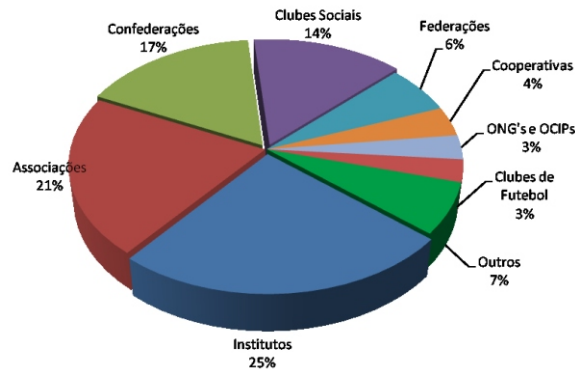


Figure 4: Capture in 2013 according to the source proponen  
Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

To note that the funding for NGOs and OCIP is extremely small. Allied to this, most of capture of resources occurs in the Southeast.

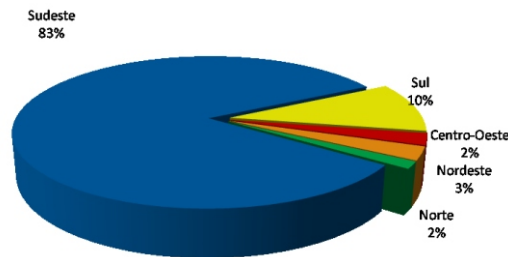


Figure 5: Value captured by region  
Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

Given the data presented above, there is also the growing number of individuals and companies willing to contribute to the projects approved by the Ministry of Sports.

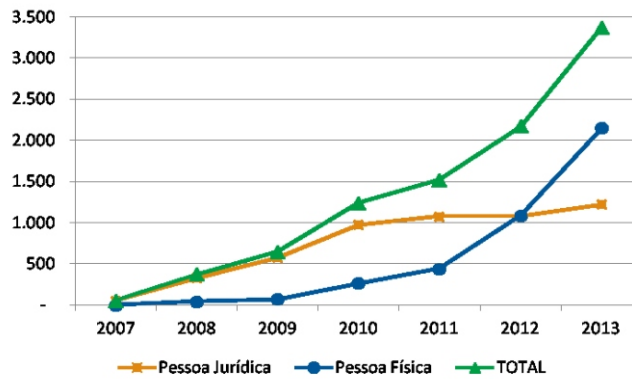


Figure 6: Evolution of the number of supporters  
Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

Combined with huge difficulties in preparing and approving projects within legal precepts, it is noted that the approved monies for funding and the amount raised differ greatly, ie, the amount of necessary resource for the project and the amount raised with people individuals and companies are lower, hindering the implementation of what had been planned.

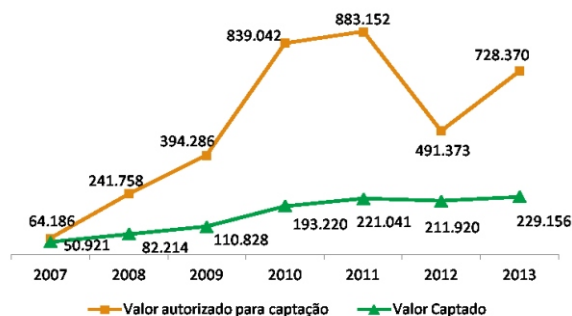


Figure 7: Evolution of approved and amounts raised.

Source: Ministry of Sports, the annual report (2013): ME / SE / DIFE - Slie - 05/19/2014

According to official data from the Ministry of Sport, 30% of the authorized was properly captured. In 2013 the percentage increased to 31%, low value compared to the real needs of approved sports projects.

These indices demonstrate the great difficulty in convincing individuals and assist in the sports projects, requiring sometimes knowledge that go well beyond those presented in the curricula of undergraduate courses in physical education.

The annual report (2013), points out that 702,628 people have benefited directly by approved projects and raised funds for the Sports Incentive Law, a figure that could be higher if the physical education teachers are properly qualified to have played the role of managers project development at the Ministry of Sport.

#### Conclusion:

It appears that despite the growing number of projects presented at the Ministry of Sports, the amount of failures without examination of the merits is huge, given the quality of the projects presented.

It is known that for the preparation of projects, aimed at raising funds for the Sports Incentive Law, shall be drawn up by the professional physical education, however, there is need to train professionals through continuing education made by Education Institutions Superior (IES) as suggested.

It is suggested that the post graduation courses courses, especially those related educational areas, leisure, income and management, enter specific disciplines to demonstrate clearly and objectively, fundamental legal aspects for the development of sports projects, using for this the Law of Sports Incentive.

It is also suggested that the respective postgraduate courses establish disciplines aimed at bringing knowledge can facilitate the raising of funds for projects approved by the Ministry of Sport, as the high amount of available capital and the low uptake capacity.

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Endereço: Av. Francisco Pignatari, 630, Carapicuíba, São Paulo/SP. CEP:06310-390.

### FUNDING AND FINANCIAL RESOURCES FOR SPORT PROJECTS: THE IMPORTANCE OF MULTIDISCIPLINARITY INTERDISCIPLINARITY FOR EDUCATORS AND PHYSICAL ABSTRACT

As foreseen in the 1988 Federal Constitution, the State is responsible for the investment in order sports practices by citizens. However, it notes that the Law 11,438, known as "Law of Sports Incentive" allows individuals and companies to contribute to sport through tax deduction at 6% and 1% respectively. It turns out that the quality of the projects presented at the Ministry of Sport is low, which brings a high percentage of failure. Allied to this, when approved, the amount of funds collected and the need provided for in clash project, making their applicability labored. To improve the quality and amount of funds raised by the Sports Incentive Law suggested the qualification of physical education teachers, bringing them to do so, multidisciplinary and interdisciplinary knowledge necessary for the proper development projects.

**KEYWORDS:** sports projects, mutidisciplinaridade, fundraising.

### FINANCEMENT ET RESSOURCES FINANCIERES POUR LES PROJETS DE SPORT: L'IMPORTANCE DE PLURIDISCIPLINARITÉ INTERDISCIPLINARITÉ POUR LES EDUCATEURS ET PHYSIQUE RÉSUMÉ

Comme prévu dans la Constitution fédérale de 1988, l'État est responsable de l'investissement dans les pratiques sportives de l'ordre par les citoyens. Cependant, il note que la loi 11 438, connu sous le nom "du droit du sport incitative" permet aux individus et aux entreprises de contribuer au sport grâce à la déduction fiscale à 6% et 1% respectivement. Il se trouve que la qualité des projets présentés au ministère des Sports est faible, ce qui apporte un pourcentage élevé d'échec. Alliée à cela, une fois approuvé, le montant des fonds collectés et de la nécessité prévue dans le projet de choc, ce qui rend leur applicabilité travaillé. Pour améliorer la qualité et la quantité des fonds recueillis par le droit du sport d'encouragement suggéré la qualification des enseignants d'éducation physique, apportant eux de le faire, la connaissance multidisciplinaire et interdisciplinaire nécessaire pour les projets de développement appropriés.

**MOTS-CLÉS:** projetos sportifs, mutidisciplinaridade, la collecte de fonds.

**FINANCIACIÓN Y RECURSOS FINANCIEROS PARA PROYECTOS DE DEPORTES: LA IMPORTANCIA DE MULTIDISCIPLINARIEDAD INTERDISCIPLINARIDAD PARA EDUCADORES Y FÍSICA**

**RESUMEN**

Según lo previsto en la Constitución Federal de 1988, el Estado es responsable de la inversión en las prácticas deportivas de orden por los ciudadanos. Sin embargo, observa que la Ley 11.438, conocida como "Ley de Incentivos Deportes" permite a los individuos y las empresas para contribuir con el deporte a través de la deducción fiscal en el 6% y 1% respectivamente. Resulta que la calidad de los proyectos presentados en el Ministerio del Deporte es baja, lo que aporta un alto porcentaje de fracaso. Junto a esto, tras ser aprobada, la cantidad de fondos recaudados y la necesidad prevista en el proyecto de choque, por lo que su aplicabilidad trabajó. Para mejorar la calidad y cantidad de los fondos recaudados por la Ley de Incentivos Deportes sugerido la cualificación de los profesores de educación física, con lo que lo hagan, el conocimiento multidisciplinario e interdisciplinario necesario para los proyectos de desarrollo adecuados.

**PALABRAS CLAVE:** proyectos deportivos, mutidisciplinaridade, recaudación de fondos.

**CAPTAÇÃO DE RECURSOS FINANCEIROS PARA PROJETO ESPORTIVOS: A IMPORTÂNCIA DA MULTIDISCIPLINARIDADE E INTERDISCIPLINARIDADE PARA OS EDUCADORES FÍSICOS**

**RESUMO**

Segundo previsto na Constituição Federal de 1988, o Estado é o responsável pelos investimentos que possibilitem as práticas desportivas pelos cidadãos. Contudo, nota-se que a Lei 11.438, conhecida como "Lei de Incentivo ao Esporte" permite que pessoas físicas e jurídicas contribuam com o desporto através da dedução de impostos em 6% e 1% respectivamente. Ocorre que a qualidade dos projetos apresentados no Ministério do Esporte é baixa, o que traz um alto percentual de reprovação. Aliado a isso, quando aprovados, a quantidade de recursos captada e a necessidade prevista no projeto destoam, tornando a sua aplicabilidade dificultosa. Para melhorar a qualidade e a quantidade de recursos captados pela Lei de Incentivo ao Esporte sugere-se a qualificação dos profissionais de educação física, trazendo-lhes para tal, conhecimentos multidisciplinares e interdisciplinares necessários para o bom desenvolvimento de projetos.

**PALAVRAS-CHAVE:** projetos esportivos, mutidisciplinaridade, captação de recursos.