136 - PUBLIC FINANCING OF SPORT IN SANTA CATARINA: THE FUNDESPORTE AND ALLOCATION OF FUNDS

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INTRODUCTION

The expansion of the sport is considered a worldwide phenomenon . Major sporting events are now accompanied by billions of viewers around the world . Much of the public has also awaken to the need and right to participate in sports (BUENO , 2008) .

With the enactment of the Brazilian constitution in 1988 , the sport became a constitutional matter , making the promotion of sport practices the duty of the State. The Brazilian Constitution in its Article 217 states: " It is the duty of the State to foster the practice of formal and informal sports , as the right of each.

Currently at the national sport is managed by the Ministry of Sports (ME) , established in 2003, during the government of President Luiz Inacio Lula da Silva . The ME had a mission to build a National Sport , and develop high performance sport , works the same actions for social inclusion through sports , ensuring the Brazilian population free access to sports , quality of life and development human . (BLANK , Ganzer , veronez 2013) . According to Pereira (2012) , the sport of income accounts for 59 % of the projects approved at the national level , since the creation of the law encouraging the sport. The same occurs in Santa Catarina second FLOSS (2012) , where the percentage is 53.8 % .

n the state of Santa Catarina , the sports policy is linked to the State Department of Tourism , Culture and Sport (SOL) . In 2009 , the Government of the State of Santa Catarina , through Decree No. 2080 of February 3, 2009 , regulated the Law 13.792 of 2006, which provides for State Plan of Culture , Tourism and Sport of the State PDIL . This Act defines the guidelines and criteria for the programs and subprograms , and establishes and provides other measures.

In order to implement and facilitate the implementation of public policy sport Catarina , by conducting programs and sports projects with strategic management focused on innovation , research and technology to the sport , was created in 2005 in Santa Catarina , the Fund Sports Incentive (FUNDESPORTE) , established by law No. 13,336 , as amended by law No. 14.600/2008 and regulated by decree No. 1291 of 2008 .

This legislation aims to encourage the financing of sports projects , especially by taxpayers Tax on Circulation of Goods (GST) , Provision of Interstate and Intermunicipal Transportation and Communication . The decree , which regulates that law , establishing that the projects must meet at least one of the following sub-programs: increase of sports activities , sports infrastructure , promotion and marketing, sport performance , sport participation , sport and school inclusion and special projects (Decree No. 1291, of April 18, 2008) .

In 2003 , pursuant to law, the government established the SC Departments of Regional Development [RDS] that besides taking most of the functions of sectoral departments were responsible for promoting the development of their regions (FILIPPIM ; ABRUCIO , 2010). This restructuring of the state was the main reason given the inability of the centralization of state government to meet the demands by the lack of regional development projects regionalized (RUDNICK , 2010) . Through this measure , the sector responsible for funding sports in Santa Catarina was also decentralized , so fitting the State System of Incentives for Tourism , Culture and Sport (SEITEC) analysis projects statewide , nationally and internationally. The municipal and regional projects were then under the responsibility of their respective SDR 's.

Recent studies have found that SDR Florianópolis has more than half of the transfers (50.6 %) for projects of statewide FUNDESPORTE of being the " sport performance " - subprogram sports development - what more raised funds in the state of Santa Catarina , 53.8 % of the total (FLOSS , 2012) . However , the cited study did not address the totality of projects submitted to FUNDESPORTE and distribution of funds between the sports in SC , but also the legal nature of their proponents .

The allocation of public funds to the sport in the state of Santa Catarina little research data related to the number of projects submitted to FUNDESPORTE annually are scarce , not addressing relevant topics such as sports benefit from the Fund and the objectives of the projects awarded funding public , since the literature found only refers to projects that were approved and received indeed the public funds .

With respect to the objectives of this investigation this paper aims primarily to analyze the distribution of project resources sent to FUNDESPORTE of statewide, national and international levels of the year 2012. Secondly we seek:

a) Check the number of projects submitted, filed, and approved by FUNDESPORTE actually paid in 2012.

b) Check the nature of bidders (individual or corporate) of the projects that received funds effectively, in the year analyzed.

c) Check the allocation of resources from the FUNDESPORTE for sport.

d) Identify the data found in the year 2012 relating to the projects submitted to FUNDEPORTE as: submission, approval and funds raised.

METHODOLOGY

The research has documentary character, since the data were obtained from institutional records (GIL 2008). Also according to Lakatos (2003) feature documentary research is the source of data collection is restricted to documents, written or otherwise, constituting what is called primary sources. According to Gil (2008) research is also characterized as comparative as it aims to verify the similarities and differences between variables within the proposed time frame. The approach is to give a quantitative way, once values will be used to express the variables found numerically.

DATA COLLECTION

Data were obtained through access to the farm Transparency Portal of the State of Santa Catarina (http://www.sef.sc.gov.br/transparencia) through the Integrated Planning and Management Fiscal-SIGEF (http :/ / www.sef.sc.gov.br / systems / SIGEF), where we check the payments made by the tenderers FUNDESPORTE. We also access the State System of Incentives for Culture, Sport and Tourism to-SEITEC (http://sistemas.sc.gov.br/sol/seitec/), where we

analyzed the number of projects, the opinion of each project and the subprogram in which fell within the same. Data were also obtained through the database provided by SEITEC. All projects that were analyzed are statewide, nationally and internationally and which were conducted in the year 2012. The municipal and regional projects were not included in the survey by tramitarem in their SDR's.

DATA ANALYSIS

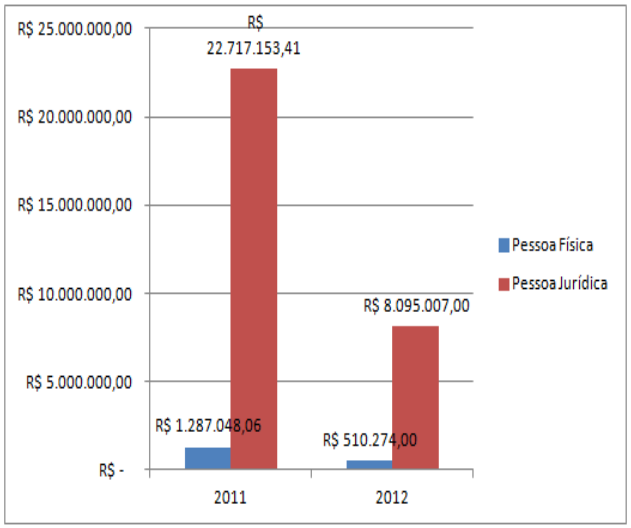
The data were analyzed: a) the year in which the projects were submitted (in accordance with the opinion of the project), b) the legal nature of the project proponents c) the sport which aimed to respond d) the nature of the project according to State Law 13.792/2006 and State Decree 2.080/2009 (increase of sports activities, infrastructure, marketing and promotion, sport and participation, income, education and inclusion, special and not framed). The findings were compared within the same year.

ANALYSIS OF RESULTS AND DISCUSSIONS

By analyzing the distribution of resources FUNDESPORTE intended for projects statewide , national and international levels of the year 2012 consider the following data : a) the total amount paid to sports projects through resource FUNDESPORTE in 2012 , b) number of projects submitted , approved and paid during the year effectively analyzed c) physical / legal proponent of year analyzed d) allocation of resources according to the sport . We can see a big gap between those projects submitted and approved by FUNDESPORTE , as well as between the amounts paid to legal entities in relation to individuals in the year analyzed.

The total amount of funds paid by FUNDESPORTE in 2012 was R $ 8,605,281.00 (eight million , six hundred and five thousand , two hundred eighty -one reais . Regarding the amount paid , considering the nature of the applicant , by reporting year , these are represented in Graph 1.

Graph 1 - Distribution of resources paid per year, according to the legal nature of the tenderer.



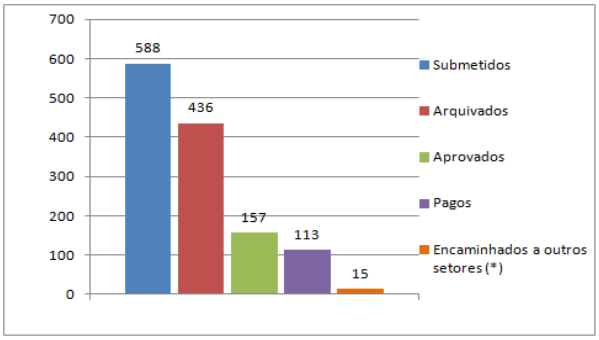
In 2012 it is possible to note that proponents of a legal nature , ie , companies , associations and foundations received a much higher value than those of a physical nature (about 1.480 % in 2012) . One of the factors that directly influence this result are large sporting events based in Santa Catarina , proposed by such institutions (legal proponents) . As examples may be cited: Brazil Ironman (triathlon race long distance) , Volvo Ocean Race (regatta with world stage in Santa Catarina) , Race Star (proof motoring) , Santa Catarina Open Games , among others .

According to Santos (1997) , these initiatives contribute to the development of sports in Brazil acting as the instigators . Such events also bring economic development of the regions where it is carried out with economic increase tourism , moving the chain and other services as well as trade . Thus sports projects generate large return on public investment , by increasing your revenue through taxes generated by this movement .

Already projects coming from proponents of physical seek mostly foster high level training individual therefore have a low budget compared to others. Contributing to this lower amount paid must take into account the large contribution from private sponsorship to athletes along which the state promotes the practice of sports and national expression and global sport Catarina . SANTOS (1997)

As the opinion of the projects submitted in 2012 , these are represented in 2 .

Graph 2 - Opinion of the projects in 2012



(*) Projects referred to other sectors because they were not imprint of sports, or sports projects of citywide and regional level who were referred to their respective SDR's.

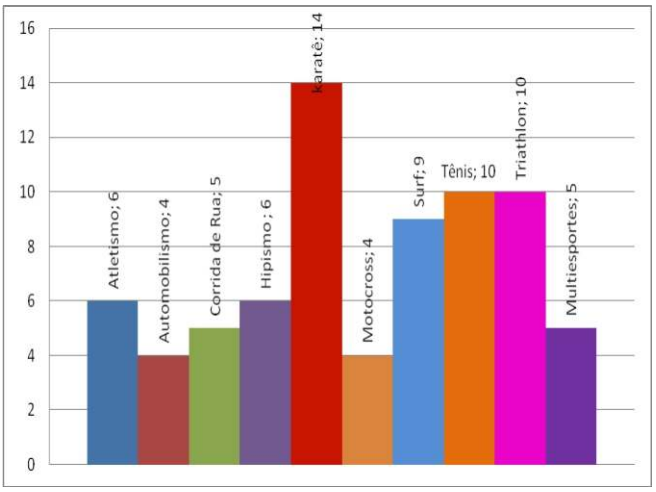
In the year 2012 , the investment had a FUNDESPORTE (R $ 8,605,281.00) . But the variation of the consolidated general for the SEITEC in that year was - 24.40% (SEF / SC) . This reality was driven by lower revenues from the State of Santa Catarina in 2012 , which meant that most sectors suffered a reduction in their budgets . However the fund in question has undergone further cutting resources , damaging , in theory , the development of the most suitable sports Catarina .

As a direct result of this situation , there was a smaller number of projects approved (157) and effectively paid (113) in 2012 , lower numbers than in previous years .

In 2012 one of the factors that contributed to this result was the low budget allocated to FUNDESPORTE . After considering the opinions of the projects , we find that a significant portion of them was not approved due to lack of required documentation or by unmet requests made by FUNDESPORTE on time. Lack of technical and organizational drafters of the projects is another factor that contributed to this , preventing the approval of most projects , despite the state of Santa Catarina , through SOGEPLAN (Enterprise Planning and Management Institute), offering courses training and referral to propose projects for managers of organizations and individuals .

Regarding the sports that had their projects approved and received feature FUNDESPORTE , in the year 2012 were met 32 sports. Also received funds in 2012 poliesportivos projects infrastructure projects and projects performing sports forums , training courses and research (graphed by others) . Figure 3 represents the result by type found in the year 2012 . Were represented only modalities that had four or more projects approved in that year.

Graph 3 - Projects approved in 2012, for sport.

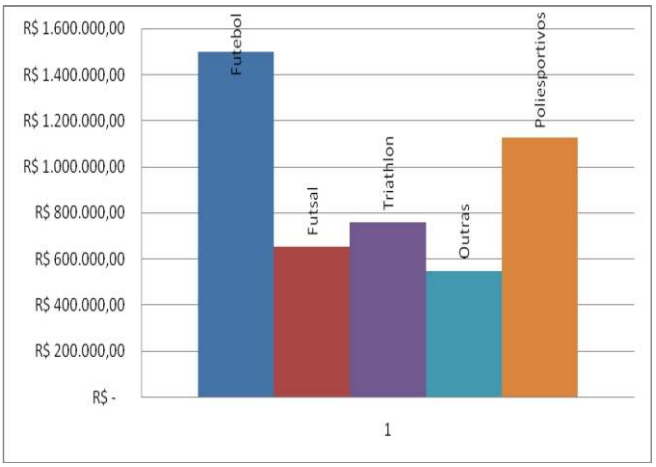


It is interesting to note that subtracting Projects Multisports other modalities are individual. Thus, the project benefited in these procedures are from proponents physical (athletes) who seek high performance in sport.

In 2012, 32 sports were approved projects plus poliesportivos and other projects related to sports.

Graph 4 shows the total amount paid by sport in 2012. Were represented in the graphs only the modalities that have received a total of more than R $ 500,000.00 for the year.

Graph 4 - Total amount paid for sport, in the year 2012.



With regard to the total funds paid to tenderers , the sports that were awarded more resources differ from most forms of expression for the number of projects approved . Multisport events were called the ones who found themselves represented in both number of projects and resources received .

According to Bueno (2008) , public investment in major sporting events is also common in the national sphere , as was the case of the Pan American Games in Rio de Janeiro , where the state participated with 51 % of the total value of the event . Events that carat move the economy of the region where it is carried through tourism , hospitality and local businesses , thus bringing return on public investment . But such events require an investment of FUNDESPORTE very high when considering the

total budget of the Fund .

This situation favors a decrease of investment for the projects of other sports events , such as sports and educational participation . On the other hand , also the demand for projects in the areas mentioned is smaller , showing no significant numbers in the results , as opposed to projects that aim resources for high level sport and major sporting events . Perhaps this is a reflection of low motivation (or preparation) that practitioners of these sports segments have to plan and submit proposals for their actions .

Another aspect to consider is the drastic reduction of revenue suffered by FUNDESPORTE in 2012 . The total number of projects was affected with consequences also for the total amount of funds paid for each project proponent . This year the proponent of sport awarded the largest amount of resources was the sport soccer with R $ 1,500,000.00 , an amount proposed by a football club . The money was allocated to a single project that aimed to football development through the training of children and adolescents from Florianópolis . It is clear that such projects are essential for the social and sporting catarinenses children , but questioned whether a single project receives about 17.4 % of the total budget of a year. Regarding other projects it was found that the events referred multisport stood out in the amount of the total budget resources allocated to R $ 1,125,000.00 , followed by Triathlon with R $ 759,000.00 .

CONCLUSION

From the analysis , it can be concluded that in 2012 the FUNDESPORTE showed a wide variation in financial resources paid to proponents of projects approved by the Fund in previous years , due to the reduction of the collection of the State of Santa Catarina in the last year . Still can verify a significant numerical difference between the projects submitted and approved by the body . In the year surveyed found that have benefited from the Fund resources a significant number of sports. On the other hand, we noticed a small number of bidders and modalities covered with high amount considering the total resources made available by the Fund . This , in theory , could have harmed more balanced development of various sports . It is still possible to conclude that the intended FUNDESPORTE a large portion of its resources to large events based in the state , damaging other sports events which by law should be prioritized , as is the case of sport education .

In the present study we chose to do a time frame - year 2012 - considering the need to have a mirror of a reality of the recent past on the public financing of sports Catarina , looking up through the advertising of their results , raise awareness among managers public of the need for a deeper reflection of the consequences of their decisions , given the priorities determined by the laws cited in this study.

Considering this scenario we recommend further studies in order to analyze the return on state investment in major events graced with public resources and especially at low volume projects contemplated by FUNDESPORTE in sport education segment .

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PUBLIC FINANCING OF SPORT IN SANTA CATARINA: THE FUNDESPORTE AND ALLOCATION OF FUNDS.

ABSTRACT

Practicing sports is no formal duty of the State, the same being a social right of all citizens. In the state of Santa Catarina sport management is linked to the State Department of Tourism, Culture and Sport (SOL), which through the Sports Incentive Fund (FUNDESPORTE) funding sports projects The aim of this study was to analyze the distribution of resources for the projects submitted to FUNDESPORTE in 2012. Were analyzed projects statewide, nationally and internationally. V The total amount paid in 2012 was R $ 8,095,007.00. Regarding the sports in 2012 were awarded 32 modalities. From the analysis, we conclude that the year 2012 the FUNDESPORTE allocated a large portion of its resources to large events hosted in the State, which hurts other sports events which by law should be prioritized, as is the case sport education.

KEYWORDS: Public Policies. FUNDESPORTE; Financing of Sport

FINANCEMENT PUBLIC DU SPORT SANTA CATARINA: LA FUNDESPORTE ET AFFECTATION DES FONDS.

RÉSUMÉ

Pratiquer des sports a pas d'obligation formelle de l'État, même étant un droit social de tous les citoyens. Dans l'état de la gestion du sport de Santa Catarina est lié au Département d'Etat du Tourisme, de la Culture et du Sport (SOL), qui, à travers

le Fonds pour le sport d'encouragement (FUNDESPORTE) financement de projets sportifs Le but de cette étude était d'analyser la répartition des ressources pour la projets soumis à FUNDESPORTE en 2012. Projets ont été analysés échelle de l'État, à l'échelle nationale et internationale. V Le montant total versé en 2012 a été de R $ 8,095,007.00. En ce qui concerne le sport en 2012 ont été attribués 32 modalités. De l'analyse, nous concluons que l'année 2012, le FUNDESPORTE affecté une grande partie de ses ressources à de grandes manifestations organisées dans l'État, ce qui nuit à d'autres événements sportifs qui par la loi devraient être prioritaires, comme la formation sportive de cas.

MOTS-CLÉS: les politiques publiques. FUNDESPORTE; financement du sport.

FINANCIACIÓN PÚBLICA DE DEPORTE EN SANTA CATARINA: LA FUNDESPORTE Y ASIGNACIÓN DE LOS FONDOS.

RESUMEN

La práctica de deportes no es obligación formal del Estado, la misma es un derecho social de todos los ciudadanos. En el estado de la gestión deportiva de Santa Catarina está vinculada al Departamento de Estado de Turismo, Cultura y Deporte (SOL), que a través del Fondo de Incentivo al Deporte (FUNDESPORTE) proyectos deportivos de financiación El objetivo de este estudio fue analizar la distribución de los recursos para la proyectos presentados al FUNDESPORTE en 2012. Los proyectos fueron analizados a nivel estatal, nacional e internacional. V El monto total pagado en 2012 fue de R $ 8,095,007.00. En cuanto a los deportes, en 2012 se concedieron 32 modalidades. A partir del análisis, llegamos a la conclusión de que el año 2012 el FUNDESPORTE asigna una gran parte de sus recursos a los grandes eventos organizados en el Estado, lo que perjudica a otros eventos deportivos que por ley deben ser priorizados, como es el caso de la educación deportiva.

PALABRAS CLAVE: políticas públicas. FUNDESPORTE; financiación del deporte.

O FINANCIAMENTO PÚBLICO DO ESPORTE EM SANTA CATARINA: O FUNDESPORTE E A DESTINAÇÃO DE SEUS RECURSOS.

RESUMO

A prática esportiva não formal é um dever do estado, sendo a mesma um direito social de todos os cidadãos. No estado de Santa Catarina a gestão do esporte está ligada a Secretaria Estadual de Turismo, Cultura e Esporte (SOL), que através do Fundo de Incentivo ao Esporte (FUNDESPORTE) financia projetos esportivos O objetivo do presente estudo foi analisar a distribuição dos recursos destinados aos projetos enviados ao FUNDESPORTE dos anos de 2011 e 2012. Foram analisados projetos de abrangência estadual, nacional e internacional. Verificou-se primeiramente uma discrepância entre o valor total pago nos diferentes anos analisados (R$ 23.688.745,97 em 2011 e R$ 8.605.281,00 em 2012), assim como uma grande diferença numérica entre os projetos submetidos (645 em 2011 e 588 em 2012) e aprovados (223 em 2011 e 157 em 2012) pelo FUNDESPORTE, e também entre os valores pagos a pessoas jurídicas (R$ 22.717.153,41 em 2011 e R$ 8.095.007,00 em 2012) em relação a pessoas físicas (R$ 1.287.048,06 em 2011 e R$ 510.274,00 em 2012) nos dois anos analisados. Em relação as modalidades esportivas não houve grandes alterações do ano de 2011 para 2012, sendo que no primeiro foram beneficiadas 39 modalidades e no segundo 32. A partir da análise feita, é possível concluir que do ano de 2011 para 2012 o FUNDESPORTE apresentou uma grande variação nos recursos pagos aos projetos aprovados pelo fundo, devido à redução da arrecadação do estado no último ano. Ainda é possível concluir que o FUNDESPORTE destina uma grande parcela de seus recursos para eventos de grande porte sediados no estado, o que prejudica as demais manifestações esportivas que por lei deveriam ser priorizadas, como é o caso do esporte educacional.

PALAVRAS-CHAVE: Políticas públicas. FUNDESPORTE; Financiamento. Esporte.