

PUBLIC FUNDING, OLYMPIC PREPARATION AND RESOURCES APPLICATION: THE CASE OF THE BRAZILIAN HANDBALL CONFEDERATION

FINANCIAMENTO PÚBLICO, PREPARAÇÃO OLÍMPICA E APLICAÇÃO DE RECURSOS: O CASO DA CONFEDERAÇÃO BRASILEIRA DE HANDEBOL

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RESUMO

Esse estudo, de caráter documental, teve como objetivo investigar o volume e a aplicação de recursos públicos federais da CBHb no período entre 2008 e 2016, em relação as funções estabelecidas às entidades de administração do esporte, pelo Sistema Brasileiro do Desporto. Identificou-se as principais receitas da entidade e coletou-se documentos e prestações de contas (e.g. e-SIC, ME e COB) contendo os valores dos repasses e suas aplicações. Considerou-se apenas os valores executados pela entidade. No período, a CBHb executou R\$ 129,6 milhões, que, embora segmentados, teve como a principal fonte os repasses de empresas estatais (41%). Em sua maioria, os recursos apresentaram interrupções e expressivas variações, mas que ao longo do período sofreram um aumento expressivo, justificado pela necessidade de impulsionar a preparação olímpica. Os dados apontaram para uma sobreposição no uso das políticas de financiamento quanto sua aplicação no esporte de elite e suas áreas de atuação. Identificou-se a ausência de uma política estruturada que garanta a oferta de atividades esportivas nas esferas educacionais e de participação que, consequentemente, alimentam o esporte de elite. Além disso, as políticas desenvolvidas se caracterizaram como ações que embora retardem o abandono do esporte, tendem a não estimular a renovação esportiva.

Palavras-chave: Política pública. Esporte de elite. Rio 2016. Financiamento esportivo.

ABSTRACT

The purpose of this documentary study was to investigate the amount and allocation of public funding directed to the CBHb in the period between 2008 and 2016, in relation to the functions established to sports federations, by the Brazilian System of Sports. The main revenues of the entity were identified, and documents and accounts (e.g. e-SIC, ME e BOC) that contained the amounts of the onlendings were collected. Were considered only the values executed by the entity. In the period, CBHb executed R \$ 129.6 million, which, although segmented, had as its main source the resources coming from state-owned companies (41%). For the most part, resources presented interruptions and significant variations in their onlendings, however, over the period, they suffered a significant increase, justified by the need to boost the Olympic preparation. The data pointed to an overlap in the use of financing policies regarding its application in elite sport and its areas of activity. It was identified the absence of a structured policy that guarantees the provision of sports activities in other spheres that, consequently, feed the elite sport. The policies developed have been characterized as actions that, although delaying the abandonment of sports, tend not to stimulate sports renewal.

Keywords: Public policy. Elite sport. Rio 2016. Sports funding.

Introduction

Analyzing the efforts and actions developed for the hosting of the Rio de Janeiro 2016 Olympic and Paralympic Games is an important process in understanding the role of Brazilian public funding policies. Investigating how the resources of the Brazilian government are being applied can help to understand the funding strategies created to stimulate sport development in Brazil.

Internationally, winning medals in sports competitions, especially in the Olympic Games, has been perceived as a way for countries to position themselves in both the political and the sports scene¹. The international competitiveness around Olympic and Paralympic events and the dispute for medals has characterized a rivalry that is also reflected in the states' investments in sport through funding policies. A significant part of these investments has been

made through direct benefit to the athletes, aiming to stimulate their dedication to the sport and, consequently, the improvement of their sports results²⁻⁵.

In Brazil, since the first regulations that dealt with and guided sports activities, there were actions of the State that resulted in the prioritization of incentive and public investment in elite sports. For example, Decree-Law Nº 6,251 of 1975, Article 7, when inaugurating the idea of a sports system, defined specific sources of resources for sports that reinforced the preeminence of elite sport. Although, in its Article 25, the decree established that financial assistance to sports events would be determined by the Ministry of Education and Culture, in Articles 48 and 49 it endorsed the prioritization of elite sports. Furthermore, in Article 48, the Decree specified the allocation of resources for the preparation of Brazilian delegations to the Olympic Games, Pan American Games, and the World Cup. Finally, Article 49 significantly bounds the granting of scholarships to students of any level who become champions in sports competitions.

Even if this legislation refers to a time characterized by state intervention in several social spheres, it illustrates how the State's historical and cultural behavior towards sports could not only validate but also inspire current guidelines of the entities that manage Brazilian sports. Subsequent regulations sought to guarantee the autonomy of the institutions that manage sports. However, they did not change Brazilian sports organization. The current legal provisions have not yet established functions or areas of operation for each federative entity. Therefore, it is not clear who would be responsible for each phase of sport development.

In the Decree-Law 6,251 of 1975, however, it seems evident that the role of the state as the financier of sports events has been built throughout the history of sports organization in Brazil. This role has been addressed in the papers by Veronez, Bueno, Almeida and Marchi Júnior, Athayde, Mascarenhas and Salvador, Castro and Mascarenhas⁶⁻¹¹.

During this construction process, while Brazilian sports presented new demands (justified by the great sports events that the country would host), the main funding policies for elite sport underwent modifications and adaptations. Such changes, although motivated by new demands and fragilities in Brazilian sports, evidenced the role of the State in taking financial responsibility for sports in Brazil.

The discussions raised by political scientists ratify that, in public policy, changes in programs and legislation are frequent alternatives to facing a problem or structural fragility, and are part of the "public policy cycle"^{12,13}, though it's also suggested that they may be the result of political interests and clashes among groups of various natures^{14,15}. This is also strongly associated with other factors, such as commercial interests, where the media and the sports industry tend to link sport to the idea of spectacle and profit¹⁶. Moreover, political interests are directly linked to such discourses and involve the active participation of people who use sport and its social acceptance as a stage for direct or indirect acquisition of political prestige¹⁷.

In general, studies from the perspective of sports funding have focused on the constitutional precept that establishes the citizens' right to practice sports. The Brazilian constitution establishes that the State must promote sports, but public resources are still allocated in dispersed areas. Brazil showed commitment to hosting major sports events in the last decade. The impact of these events on the development of the country's sports policy became part of the discussions regarding public funding for sport.

The growing incentive for state funding of elite sport has stimulated the development of a broad public funding base, separated in three groups: a) budgetary: derived from taxes, fees and social contributions — deals with governmental direct public funding from public budget of different federative levels; b) extra-budgetary: do not go through public budget and are directly assigned to sports entities; and c) indirect: tax relief resources and tax exemption

(sponsorships and donations from individuals and companies, tax exemption on the import of sports equipment, and tax exemption on sports events)¹¹.

Such groups permeate the whole process of resource allocation for Brazilian elite sports, especially in the country's Olympic preparation. Budgetary funding is characterized by the funding directed to entities or to the athlete, and can be exemplified by the programs *Bolsa-Alela* (Law nº 10.891/2004) and *Bolsa-Pódio*¹⁸. Extra-budgetary funding is a sponsorship by government-owned companies coming from the *Plano Brasil Medalhas 2016*¹⁹, as well as the *Agnelo/Piva Law* (Law nº 10.264/2001). Finally, indirect funding is characterized by the resources coming from the Sports Incentive Law.

The Brazilian government has followed the global trend in funding elite sports and, especially after Law 9,615/1998, has expanded legal bases for sports funding¹¹. This is a financial contribution that is justified not only by the constant bad results in international competitions²⁰⁻²², but also as a result of the paternal relationship that the Brazilian state has historically established with sports^{23,24}.

Sports administration entities have freely defined the areas and how the resources will be applied, by following Article 16 of the Pelé Law (Law No. 9,615/1998), which guarantees their autonomy and administrative freedom. Although several - if not most of - sports confederations are maintained with resources from these government actions, confederations and sports federations, as sports management entities inserted in the Brazilian Sports System, have used their legal role to promote and improve sports practices, investing exclusively in performance sports.

The Brazilian Handball Confederation (CBHb), which will be the focus of this research, is one of several entities currently financed by the transfers of the Brazilian Olympic Committee, derived from the *Agnelo/Piva Law*, the Sports Incentive Law, state sponsorships (e.g. *Plano Brasil Medalhas 2016*), and other agreements with public agencies, which had an increase in resources aiming to boost Brazil's Olympic preparation²⁵.

The interest in investigating this institution comes from the fact that handball, although widely practiced in schools, is not as recognized by the media when compared to other sports modalities in Brazil. It is worth mentioning that handball is still not often analyzed considering scientific production on public policies for sport, although it has a strong representation in sport funding policies, especially in the *Bolsa-Alela* program, being the collective modality with the highest number of beneficiaries²⁵.

Some studies have been developed over the past years in order to identify, understand and analyze the functions of the various entities and government spheres within the Brazilian Sports System (BSS)^{26,27}. Although there is legal provision for a sports 'system', in reality there has been some seating in its conception throughout Brazilian political-sport history, conceiving it as a hierarchical structure. Thus, BSS does not present itself as a 'system' in the sense of establishing the competencies of each federated entity and the form of participation of private sports institutions, in addition to legal/organizational structuring²⁸.

Studies on the use of public resources to finance sports in Brazil have been considered 'recurring actions' since the recognition of sport as a right in the 1988 Brazilian Constitution²⁹. Previous studies^{26,27} have pointed out the absence of a direction or determination of functions or areas of action for each agency and federal entity (i.e., Municipalities, States, and Union). This absence results in a lack of communication and interrelationship between the components of the system. Given the high investments made and the results achieved in the last edition of the Olympic Games, the analysis proposed by this article focuses on the management of investments by sports entities.

In particular, we aim to investigate the volume and direction of resources coming from CBHb public funding sources between 2008 and 2016, and the relationship between its application and the functions established for the sports administration entities, provided by the Brazilian sports system.

Methods

This study follows an exploratory and documental research strategy. It is also a qualitative-quantitative research. The first step of the research was to identify the main revenues coming from federal resources that make up the funding of CBHb. For this purpose, documents were collected regarding CBHb's accountability between 2008 and 2016. These documents are available on the entity's website. Based on the analysis of these documents, the following public resources to be investigated were sized: (1) *Agnelo/Piva* Law; (2) Sports Incentive Law; (3) Sponsorship coming from state-owned companies; and (4) Budgetary resources from agreements signed between CBHb and the former Ministry of Sports.

Data collection of the amounts directed to CBHb was carried out through various sources and referred to the period between 2008 and 2016. Transfers from the *Agnelo/Piva* Law were identified in the financial application and accountability documents of the Brazilian Olympic Committee. Funding from the Sports Incentive Law were identified by consulting 'Approved Projects' on the website of the former Ministry of Sports (MS). The sponsorship values from state-owned companies were found through requests to the Electronic System of Citizen Information Service (e-SIC). The amounts of the transfers and budget resources from agreements signed between the former Ministry of Sports and CBHb were obtained through requests made to the federal agency replied to with spreadsheets of resources directing. In all sources, the amounts passed on to and implemented by the entity were considered.

All data collected were tabulated in Microsoft Excel and organized according to the objective of this study. For the analysis of resource allocation, investment categories were created and resources were distributed according to the details of expenditures. The investment categories were: a) sport development and maintenance; b) human resources; c) technical preparation; d) athlete maintenance; and e) competitions. In case the expenditure was not specified, the resources were assigned to the 'Unspecified' category.

Other sources were used in order to contribute to the analysis and discussion of the data and the research topic. They were: CBHb's accountability data from the Transparency Portal regarding transfers made to it, and information made available by the International Handball Federation, the International Olympic Committee, the Brazilian Handball Confederation, the former Ministry of Sports, and other official organs of the Brazilian State, through websites, articles in magazines, newspapers, and digital news pages.

Results

Between 2008 and 2016, CBHb implemented R\$ 129.6 million in public resources from state-owned companies (R\$ 53.4 million - 41%), the *Agnelo/Piva* Law (R\$ 37.4 million - 29%), agreements with the Ministry of Sports (R\$ 25.4 million - 20%), and Sports Incentive Law (R\$ 13.3 million - 10%).

Table1 . Amounts implemented by CBHb from 2008 to 2016 (In thousand of R\$)

	State-Owned Companies	Agnelo/Piva Law	Ministry of Sports Agreements	Sports Incentive Law	Total
2008	3,500.00	1,989.54		2,236.00	7,726.44
2009	1,652.00	2,235.49	100.00	1,736.90	5,724.39
2010	708.00	3,004.35	4,181.42		7,893.76
2011		4,887.15	13,947.74		18,834.90
2012	5,000.00	5,627.71	7,171.47		17,799.18
2013	9,750.00	5,189.60		5,000.00	19,939.60
2014	9,823.92	4,852.13			14,676.05
2015	17,235.11	4,601.80		3,742.46	25,579.37
2016	5,800.50	5,055.37		592.66	11,448.53
Total	53,469.54	37,443.13	25,400.63	13,308.92	129,622.21

Source: Research Data

With the exception of the funds from the *Agnelo/Piva* Law, in which the transfers, via the Brazilian Olympic Committee, are guaranteed by law and from the Federal Lotteries, all other funding policies presented interruptions. As the table shows, after Brazil was chosen, in 2009, to host the Olympic and Paralympic Games, funding for the sport increased, but all sources aside from the *Agnelo/Piva* Law had interruptions and significant variations in their transfers.

Although, in 2011, CBHb did not get sponsorships from state-owned companies, it was the year in which the sport showed the highest percentage of variation in the amounts received from the Brazilian Government, compared to 2008. In 2011, the confederation obtained a 139% increase in resources, benefited by the budgetary resources of the extinct Ministry of Sports.

Between 2009 and 2012, CBHb signed nine agreements with MS, which originated direct transfers that totaled R\$ 25.4 million. CBHb was also benefited by resources from projects approved through Sports Incentive Law, from which it received a total of R\$ 13.3 million, distributed through the years 2008, 2009, 2013, 2015, and 2016. They were focused on elite sports, especially on sports championships (Brazilian School Handball Championship and 17th Edition of the Feminine League of Handbal, held in 2014) and the preparation of Brazilian teams for the Rio 2016 Olympic Games.

In 2012, along with the beginning of the *Plano Brasil Medalhas* 2016, the Ministry of Sports intermediated sponsorships deals to modalities and sports with a chance of winning a medal in the games¹⁹, and it was the year CBHb got the sponsorship of two state-owned companies, *Correios* and *Banco do Brasil*. Both companies transferred R\$ 47.6 million to the entity, and directed, annually, amounts close to R\$ 9.4 million, as announced by the Brazilian government.

Table2 . Amounts implemented by CBHb from state-owned companies from 2008 to 2016 (in R\$)

Year	<i>Banco do Brasil</i>	<i>Correios</i>	<i>Petrobras</i>
2008			3,500,000.00
2009			1,652,000.000
2010			708,000.00
2011			
2012		5,000,000.00	
2013	4,550,000.00	5,2000,000.00	
2014	3,023,924.06	6,800,000.00	
2015	10,485,114.94	6,750,000.00	
2016	5,800,498.22		
Total	23,859,537.22	23,750,000.00	5,860,000.00

Source: Research Data

The sponsorships from state-owned companies, which accounted for 41% (R\$ 53,469,537.22) of the total received by CBHb, came from three companies: *Petrobras*, *Correios*, and *Banco do Brasil*. *Petrobras*' sponsorship was not linked to the negotiations of *Plano Brasil Medalhas* and was in force for 8 years, from 2003 to 2010. After the end of this partnership, in 2011, CBHb sought emergency sponsorships, until a new state-owned company sponsorship from *Correios* was announced at the end of 2011. The peak in resources allocation for Brazilian handball occurred in 2015, when it received R\$ 25.5 million, being R\$ 17,234,114.94 from state sponsorships.

As shown in Table 1, R\$129.6 million were directed to CBHb through federal public funding. Aside from the funds received through the *Agnelo/Piva* Law - which must comply with the Normative Instruction 039/2001 of the Brazilian Court of Accounts, are applied according to MS's interest, and based on its approved projects. In order to understand and analyze these data, categories of resource distribution were defined and adapted based on the Normative Instruction of the Federal Court of Accounts, which then were organized as follows: *Technical Preparation*; *Competitions*; *Sports Development and Maintenance*; *athlete Maintenance*; *Human Resources*; and *Unspecified*. The latter refers to resources coming from state-owned companies' sponsorships that did not have a defined purpose.

Table3 . Distribution by categories of the amounts derived from public funding implemented by CBHb between 2008 and 2016 (in thousand R\$)

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
Unspecified	3,500.00	1,652.00	708.00	0.00	5,000.00	9,750.00	9,823.92	17,235.11	5,800.50	53,469.54
<i>Banco do Brasil</i>						4,550.00	3,023.92	10,485.11	5,800.50	23,859.54
<i>Correios</i>					5,000.00	5,200.00	6,800.00	6,750.00		23,750.00
<i>Petrobras</i>	3,500.00	1,652.00	708.00							5,860.00
Technical Preparation	384.94	402.69	4,961.29	9,006.50	6,325.08	5,479.67	1,443.94	4,197.01	2,487.96	34,689.08
MS agreements			4,066.42	8,037.74	4,782.46					16,886.61
<i>Agnelo/Piva law</i>	384.94	402.69	894.87	968.76	1,542.62	1,179.67	1,443.94	1,197.01	1,895.30	9,909.81
Sports Incentive Law						4,300.00		3,000.00	592.66	7,892.66
Competitions	2,935.28	2,819.93	1,302.17	8,139.61	1,934.68	2,056.23	1,683.55	2,547.76	1,672.93	25,101.14
<i>Agnelo/Piva law</i>	698.38	1,083.03	1,302.17	2,229.61	1,934.68	1,356.23	1,683.55	1,805.31	1,672.93	13,774.89
MS agreements				5,910.00						5,910.00
Sports Incentive Law	2,236.00	1,736.90				700.00		742.46		5,416.26
Sport Development and Maintenance	720.27	717.69	752.91	913.71	3,201.43	1,476.70	1,608.99	1,593.25	1,487.14	12,472.08
<i>Agnelo/Piva law</i>	720.27	717.69	752.91	913.71	1,124.75	1,476.70	1,608.99	1,593.25	1,487.14	10,395.41
MS agreements					2,076.68					2,076.68
Athlete Maintenance	0.00	0.00	0.00	772.50	982.66	1,160.00	115.65	0.00	0.00	3,030.81
<i>Agnelo/Piva law</i>				772.50	982.66	1,160.00	115.65			3,030.81
Human resources	185.94	132.08	169.40	2.57	346.34	17.00	0.00	6.24	0.00	859.56
MS agreements		100.00	115.00		312.34					527.34
<i>Agnelo/Piva law</i>	185.94	32.08	54.40	2.57	34.00	17.00		6.24		332.23
ANNUAL TOTAL	7,726.43	5,724.39	7,893.77	18,834.89	17,799.19	19,939.60	14,676.05	25,579.37	11,448.53	129,622.21

Source: Research data

The resources from state-owned companies' sponsorships did not have a stated purpose, as the application of resources from the *Agnelo/Piva* Law suggests (See Table 3). These resources were combined in the '*unspecified*' category and represented 41% of the resources assigned to CBHb. The other resources were applied as follows: R\$ 34.6 million (27%) to *Technical Preparation*; R\$ 25.1 million (19%) to *Competitions*; R\$ 12.4 million (10%) to *Sports Development and Maintenance*; R\$ 3 million (2%) to *Athlete Maintenance*; and R\$ 859 thousand (1%) to *Human Resources*.

Discussion and considerations

This research aimed to investigate the amount and distribution of resources coming from CBHb public funding sources between 2008 and 2016. In addition, it was sought to understand the relationship between resource application by the entity and its function on the national sports system.

The increase in public funding for sports in Brazil in the latest years was caused, initially, by the need to ensure the hosting of the Olympic Games, and later by the interest in assisting Brazilian athletes to achieve good results in the event. The use of this argument as a reason for the exponential increase in investments in elite sport is not exclusive to Brazil, and has been addressed by studies conducted in other nations^{5,30}.

From a sociological perspective, Bourdieu³¹ points out that sport, as a social phenomenon, awakens the interest of many different parts of society. This phenomenon has become increasingly consumed by the public, as it is materialized as a product and stimulated by media coverage. The imposing weight and social appeal that sport receives from society exacerbates the expectation for good national representation. This also tends to validate the State's participation in sports funding.

The increase in the volume of sports funding policies in Brazil seems to have followed this perspective. As already stated in the introduction, from the mid-2000s on Brazil started to invest financial resources through projects and incentive laws, with the interest of hosting large sports events.

Based on concepts of political science^{32,33}, it is possible to call this period of sport visibility in Brazil, which began in the 2000s, a 'window of opportunity'. This window of opportunity favored sport in the political decision-making sphere and facilitated the implementation of sports funding policies. In addition, based on the demand presented by the hosting of sports events in Brazil, the political situation favored sports and made it possible for new policies or changes in current policies to be carried out.

As shown in Table 1, starting from 2009, when Brazil was chosen as the host country of the 2016 Olympic Games, the amount of resources available to CBHb increased and new policies were implemented. Besides the projects approved by the Sports Incentive Law, and the agreements signed with MS, CBHb benefited from the actions of *Plano Brasil Medalhas*, which enabled sponsorship agreements with *Correios* and *Banco do Brasil* that increased the amount of money received by Brazilian handball teams by at least 200% (Table 2). Just before the Olympics, the increase in volume of sponsorships directed to CBHb reached 392%, compared to 2008.

Funding policies directed to sports management entities ended up being mainly applied in competitive sport, as had already been happening historically and culturally. For example, the resources received through state sponsorships, although not directed to a specific area, were linked to the interest in boosting Olympic preparation (See Table 2)³⁴. Following the same predictable pattern of resource allocation, funding coming from both the *Agnelo/Piva* Law and the Sports Incentive Law were also directed, mostly, to the 'Competitions' area (See Table 3). Although the current legislation recommends the application of resources from the Sports Incentive Law to be broad and promote various modalities of sports³⁵, it's the interest of the recipient institution that determines their allocation. However, the decision to apply the resources in elite sport was set and validated by the need for better representation at the Olympic Games. Furthermore, based on Bourdieu's³¹ sociological understanding, this decision seems to have followed a trend of appropriating sports as a consumer product, which awakened the interest of several parts of society that could benefit from the rise of high-performance sport.

The data pointed to an overlap in the use of funding policies for application in elite sport and its areas of operation, similar to the result of other studies³⁶. That is because state-owned companies that officially sponsor sports were also funding the entity through indirect sponsorships via the Sports Incentive Law. *Petrobras* started sponsoring sports between 2008 and 2010 and also invested in projects via the Sports Incentive Law. *Banco do Brasil* signed a sponsorship agreement in 2013 and funded three other projects that were approved in 2013 and 2014 (See Table 2).

Based on the allocation of resources, it was noted that the main focus of investment is competitive - or elite - sport^{25,37} as it was already observed in other studies regarding sports funding. Although legitimate, there is a need to rethink this trait in the structural organization of Brazilian sports. The priority in funding elite sport over training tends to reduce the possibilities of improvement in the junior categories.

This could be partially due to the functions that the Brazilian Sports System assigned to the sports administration entities. Even though the system's legislation creates a structural organization of national sports through public and private entities, the areas in which they act are still unclear²⁶.

Godoy²⁶ (p. 92) states that, although the idea of establishing a system has created the possibility of a new sports structure integrating public and private entities, it ended up being delimited by the designation of rights: 'to direct, orient, supervise, coordinate, control, or provide sports practice in Brazil'. The lack of indication of areas of action for each agency/entity in the Brazilian sports structure creates the possibility of functions overlapping between them. Thus, all entities seem to be developing means to improve elite sports over other expressions, such as sports training.

As the data points out, elite sports remain a priority for sports administration entities, especially regarding CBHb. This prioritization, associated with the lack of a structured and interconnected policy between federative entities and organs, could imply several side effects to Brazilian sports.

Extrapolating these results to the current scenario of Brazilian sports, even though the creation of sports clubs is the basis of a possible pyramidal model of sports development, the number of spots offered and, in some cases, even the amount necessary for their connection to athletes made this structure as elitized as the sport promoted by the entities of sports administration. Sports clubs are not only selective and limited, but they also separate education and sport. The distance is even greater the higher the professionalization level. In addition, the Brazilian junior categories rely on public resources to survive, and they have done this throughout their history, even though they are autonomous and not tied to the State³⁸.

Contextualizing the organization of Brazilian sports reinforces the understanding that its structural conception process inspired and attested to how resources are currently applied to sport in general. This process culminated in the absence of actions or structured policies that would guarantee the offer of activities in educational and participation sports. This, consequently, benefits elite sport. Such characteristics suggest that current sports policies are focused on immediate actions, with no long-term planning³⁷.

Thus, policies such as *Plano Brasil Medalhas* and the State's effort towards Olympic sports, associated with the lack of policies that broaden participation and insertion in sport, tend to act in order to delay the abandonment of sport, but do not generate or stimulate its renewal. In a way, these strategies are opposed to what sports scientists say about strategies for sports development, since they tend not to provide effective preparation and detection of new sports talents, as well as financial applications for broad and continuous sports development^{3,39,40}.

The allocation of financial resources was closely analyzed in this study. From the budgetary application point of view, there are no indications of harmonic and efficient funding from different sources (See Table 1), although the execution of these actions because of the Olympic and Paralympic Games, especially through *Plano Brasil Medalhas* and its investments, may indicate the government's effort to stimulate Olympic preparation. Aside from the expressive oscillations and lack of constancy, there was also no convergence of investments for the Rio 2016 Olympic Games. Each source was marked by specific investment peaks during the analyzed period: state-owned companies (2015), *Agnelo/Piva* Law (2012), agreements (2011), and the Sports Incentive Law (2013).

Several factors are associated with the final results in a competition like the Olympic and Paralympic Games. Despite the significant financial investment in areas such as 'Technical Preparation' and 'Competitions', the financial investments were not sufficient for Brazilian handball to reach the Olympic podium (See Table 3). Even with the medal

expectation, both the women's and men's teams didn't even make it to the semi-finals, reaching 5th and 7th place, respectively.

If other goals are considered, such as those proposed by the Brazilian Government for sport as a social activity and that are present in the Rio 2016 Olympic and Paralympic Games Legacy Notebooks, the sports actions and policies developed did not even act to promote democratization or increase social participation in sport. Contrarily, the policies that were developed are inclined to increase the gap between elite sport and other modalities, since only a small part of the population has benefited from the policies developed as a result of the Rio 2016 Olympic and Paralympic Games.

It is also worth mentioning that, lately, CBHb has been the target of several complaints about alleged irregularities in the use of public funding for sports. Although such complaints and investigations are not the focus of this study, they concern not only failures and omissions in the application of resources, but also disrespect for the rules that conduct the accountability of Brazilian sports entities. These complaints were widely disseminated by the main digital communication vehicles, sports-related or not, in the country (e.g. G1, Folha, Terra, ESPN), and they also demonstrated the fragilities in the entity's management processes. They point to the need for appropriation and execution of transparent and coherent practices of governance and management in sports³⁹.

This study represents an important step in the discussion regarding the allocation of financial resources by sports management entities in Brazil. In addition, it provides subsidies to both the academic and administrative environment, as it gives sports managers an understanding of elements that can contribute to the proposition and management of investment policies in elite sport, culminating in greater assertiveness in results.

The knowledge about the sources, the period and the volume of the funding, and the clarity about the investment of these resources can assist managers to effectively meet the demands of the sport. Making decisions in tune with the sports scenario and the financial reality of the entities tends to increase the possibility of effectiveness in sports policy. This allows us to conclude that it is fundamental that initiatives such as sports development programs contemplate from the junior categories to the sport's elite, worry about the management of financial resources, impact on the identification of sports talent, and optimize the investment.

Even so, it is important to note that this study has limitations that must be considered in future research. For example, the fact that private funding data are not always available. The proposal of partnerships with sports entities could allow the survey of a broader database on funding, which enables the identification and understanding of the impact of funding for sports development based on the characteristics of application. In addition, the use of other data collection tools, such as interviews or questionnaires, could characterize other sources of information.

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