PARTICIPATION OF THE FEDERATION UNITS IN THE INVESTMENT OF SPORTS AND LEISURE POLICIES IN BRAZIL

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ABSTRACT: The purpose of this exploratory descriptive study was to evaluate the participation of state governments (federation units) in the financing of sports and leisure public policies from 2002 to 2016. In order to better understand the regional effect of investment, the information was cut by region. Two central hypotheses were tested, the concentrator effect and the equity effect. The database was formed from the consolidated expenditure record registered with the National Treasury in the Accounting and Tax Information System of the Brazilian Public Sector - Siconfi. In order to ensure the comparability of tax information, the values were deflated by the Consumer Price Index. Although there are no constraints at the level of the federation pressing the Federation Units to be active with regard to the sports agenda, these Units have been shown to be responsive to it. The overall result produces different effects between macro-regions, regions and Federation Units, concentrating the resources, or distributing them more evenly.

KEYWORDS: Capital Financing. Public Policy. Sports.

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RESUMO: O presente estudo de natureza descritivo exploratória teve por objetivo geral avaliar a participação dos governos estaduais (Unidades da Federação) no financiamento das políticas públicas de esporte e de lazer de 2002 a 2016. Para melhor compreensão do efeito regional do investimento, realizou-se o recorte das informações por região. Duas hipóteses centrais foram testadas, o efeito concentrador e o efeito equidade. O banco de dados foi formado a partir do registro do gasto consolidado registrado junto ao Tesouro Nacional no Sistema de Informações Contábeis e Fiscais do Setor Público Brasileiro – Siconfi. Para garantir a comparabilidade das informações fiscais, os valores foram deflacionados pelo Índice de Preços ao Consumidor (IPCA). Apesar de não haver constrangimentos no nível da federação pressionando as UF a serem ativas no que concerne à agenda esportiva, esses entes têm demonstrado serem responsivos a ela. O
resultado geral produz diferentes efeitos entre as macrorregiões, regiões e Unidades da Federação. Ora concentrando os recursos, ora distribuindo de forma mais equilibrada.

PALAVRAS-CHAVE: Financiamento de Capital. Política Pública. Esportes.

Introduction

As in other countries, the governance system has an important impact on the way in which public resources are distributed. There are institutional elements that help to model the outcome of policies (MARCH & OLSEN, 2008; GIBSON, CALVO & FALLETI, 2003). Thus, it is crucial to analyse public policies in Brazil disregarding to the impacts of fiscal federalism, the distribution of revenues and the redistribution of the resources of the Union (SOARES; MELO, 2016).

There are few federalist states in the world and these differ greatly in the method of organization of government institutions. Federalism has the peculiar characteristic of having transformed three spheres of government into federated entities: (i) the Union (which corresponds to the central government), (ii) the Units of the Federation (UFs) [that are 27: 26 states and one Federal District], and (iii) the municipalities (that are 5,570), which refer to local power. Thus, Brazilian federalism created a high dispersion of political authority, becoming its management highly complex (ABRUCIO; FRANZENSE, 2007), and discordant with other models throughout the world (AFONSO; ARAUJO, 2000).

Within the limits established by the Federal Constitution of 1988 (CF/88), all entities have attributions, financial resources and the possibility of legislating on important themes for the management of public policies. Given the political autonomy of federated entities, this model creates difficulties for cooperation, since all entities have incentives to implement their own political agenda (ARRETCHÉ; VAZQUEZ & GOMES, 2012). Therefore, the policy supply tends to reproduce the financial capacity of
the UFs that are very unequal. The South and Southeast regions are the richest and the Northeast and North regions are the most vulnerable.

The CF/88 inaugurated, from the sports point of view, an important phase in the affirmation of the right to sport, since the sport was included as a right of citizens in the constitutional text, article 217. However, there was no adequate distribution of competencies between levels of government in order to support this mission (AFONSO, 2003). Sport does not appear to be among the exclusive competences (which refer to a non-transferable responsibility) or common competences (the areas of which need cooperation in order to reduce inequality). However, and although the sport being a right of citizens, there is a lack of competence of the different levels of government that delays the application of the norm (SANTOS; FREITAS, 2015).

Extracted the objective responsibility of the governments, the constitution indicated to the legislatures the task of applying the right provided for in article 217 of CF/88. The sport is a theme pointed out as a competitive initiative of the three legislative houses. In this case, the federal, state and municipal legislatures should compete between them for the best offer of this right (section 9 of article 24 of CF/88). The constitution delegates to the federated entities the possibility of implementing the right, without any constraint within the federation.

Contrary to the expectation caused by the lack of attributions to the executive powers, the sport has been brought to the center of the agenda of the governments. In 2003, for the first time in the history of Brazil, an exclusive ministry was created to manage the sport in the country. However, this initiative took place after many UFs and municipalities have already set up their own government agencies responsible for the management of public sports and leisure policies.
One of the main features of the constitution was its high decentralization (AFONSO, 2016). The elevation of the municipality to the federation entity allowed many policies to be defined from the local sphere (ARRETCHE, 1999), creating important difficulties for the coordination of the federal government. This decentralization, which some call municipalization, has helped to create a huge range of policy initiatives to address common problems in Brazilian society. The governments of the UFs that were responsible for numerous finalist policies were losing space and value in their financing.

By granting autonomy to the implementation of norms in the scope of the State Constitutions (of the UFs), the Federal Constitution opened space for institutional innovation. The legislature of each UFs could call upon itself the responsibility for applying Art. 217 of CF/88 and institute norms that required active behavior of governments. In none of the UFs constitutions were established percentages of spending on sports. Despite the articles, paragraphs and subsections that indicate the commitment to the sports agenda, there is no observation in the constitutions of the UFs, regarding to how this should precisely occur.

The fiscal autonomy of the UFs has produced an imbalance in the supply capacity of public policies. The UFs located in the regions with the greatest economic development (South and Southeast) have potentially more resources to offer public policies. The UFs with less economic development, Northeast and North, have less resources to offer policies (GASPARINI; MIRANDA, 2011), and are dependent on the Union.

In order to ensure a greater balance in the fiscal capacity of the UFs, the constitution created a fund that redistributed Union resources in a redistributive manner, the State Participation Fund (FPE)¹. This fund makes an important counterpoint to the

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¹ The Federal Constitution of 1988 established in its article 159 that the Union must distribute in a redistributive manner the collection of the Income Tax (IR) and the Tax on Industrialized Products (IPI):
concentrating power of regions and UFs of greater Gross Domestic Product (PIB). Therefore, it increases the spending capacity of the vulnerable regions.

According to Arretche (2005), the ability to spend autonomously is essential to understanding the formulation and implementation of public policies. Ribeiro (2006) announces that the analysis of government spending guarantees important information about its allocation priorities. The analysis of these expenditures allows a better understanding of the challenges posed to Brazilian federalist engineering in the provision of public policies.

In the Brazilian literature there is a lack of comparative studies within the scope of UFs that analyze the public policy offer of sports and leisure by this federated entity. The major concern of policy communities (community of specialists in public policy analysis of sports and leisure) are with focal analysis. The studies are concentrated in the UFs of greater economic development: Santa Catarina (QUINAUD; ALMEIDA, 2018; FURTADO et al., 2016), Paraná (MARTINS, 2004), Federal District (ATHAYDE; DALMAS, 2018; CARNEIRO; MASCARENHAS, 2014) and Minas Gerais (DINIZ; SILVA, 2016). Were also found three works from the Northeast [Pernambuco (BATISTA, 2005) and Bahia (SILVA; SANTANA; SILVA, 2015)] and North [Acre (AZEVEDO, 2014)].

However, none of the studies cited above dealt exclusively with the financing of sports and leisure policies. The lack of studies on financing at the UF level, hinders the better understanding of the level of extension of the right to sport and leisure in Brazil. Thus, the present study was based on the following research question: does the allocative

25% of IR and 49% of IPI. In Art. 161 it is established that the objective is to guarantee a greater socioeconomic balance of the UFs. The FPE composes those resources that are transferred to the UFs without conditionalities. They are intergovernmental transfers that are independent of political agreements and reward the most vulnerable states to the detriment of the least. Its distribution is expressed in Table 1 and follows a different pattern of PIB.
autonomy of the UFs', promoted greater or lesser inequality in the distribution of resources intended to public sports and leisure policies in Brazil?

To cover this gap, the present study intends to analyze the participation of UFs and regions (Figure 1) in the financing of sports and leisure public policies through the Sports and Leisure Function (FDL)\(^2\) budget unit. This budget unit was created in 1999 (implemented in 2002) to aggregate the volume of investments in sports and leisure public policies of all federated entities. All UFs governments have bodies that are responsible for the implementation of public sports and leisure policies.

**Figure 1: Federation units by regions of Brazil\(^3\).**

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\(^2\) The FDL was created by Ordinance No. 42 of the Ministry of Management and Budget in 1999, but was only implemented with the system of control of expenses of the Brazilian State [Accounting and Tax Information System of the Brazilian Public Sector (SICONFI)] from 2002. The FDL adds four subfunctions: Sports Income, Community Sports, Leisure and Other Functions of Sports and Leisure.

\(^3\) Brazil has five regions: South (S), Southeast (SD), Midwest (CO), Northeast (ND) and North (N). Each region has different numbers of UFs. Were used UFs and non-states because the Brazilian State is composed by 26 states and one Federal District. The 27 states and Federal District (DF) compose the UFs. The composition of the UFs by region, according to figure 1, is as follows: South [Rio Grande do Sul (RS), Santa Catarina (SC) and Paraná (PR)]; Southeast [Rio de Janeiro (RJ), São Paulo (SP), Minas Gerais (MG) and Espírito Santo (ES)]; Center-West [Mato Grosso (MT), Mato Grosso do Sul (MS), Goiás (GO) and DF]; Northeast (Bahia), Sergipe (SE), Pernambuco (PE), Paraíba (PB), Alagoas (AL), Rio Grande do Norte (RN), Ceará (CE), Piauí (PI) and Maranhão; North (Acre (AC), Amapá (AP), Rondônia (RO), Roraima (RR), Amazonas (AM), Pará (PA) and Tocantins (TO)].
Differences in fiscal capacities are indicative that the sports and leisure agenda has different budget priorities, that can promote the concentration of resources in the more developed regions and UFs, in the case of the South and Southeast regions, and penalizing those with less development, North and Northeast regions.

Thus, the hypotheses to this study are:

H1. Concentrator effect: The UFs pattern of FDL financing follows the production of the inequality expressed in the percentage distribution of the Gross Domestic Product (PIB) between the regions and UFs.

H2. Redistributive effect: The pattern of FDL funding from the UFs is affected by the FPE and the distribution of resources to sports and leisure policies promotes less developed regions.

Methodology

The objective of this exploratory descriptive study was to evaluate the effect of the participation of state governments (the UF) in the financing of sports and leisure public policies from 2002 to 2016. The purpose is to determine if the autonomous distribution of resources by UFs, produces greater equality in the supply of public policies or greater inequality. The distribution of resources for sports and leisure policies was based on the investment made by each UF in the FDL budget function.

Were chosen two effects to evaluate the distribution of resources by the UFs: concentrator effect and redistributive effect. The concentration effect indicates the maintenance or expansion of the inequality in the distribution of the resources from the FDL to the UF. The redistributive effect indicates that the inequality has decreased. Considering the characteristics of Brazil, PIB promotes inequality, thus, it will be used as a parameter to evaluate the concentrating effect. FPE promotes greater equity in the
distribution of national resources, thus, will be used as a parameter to evaluate the redistributive effect. If the FDL distribution approaches PIB, the effect will be concentrated. If approaches to the FDL, it will be redistributive.

From the geographic point of view, the analysis was performed: macro-region, region and UF. The macro-region is composed by the regions of greater economic and social contrast in Brazil. South and Southeast, Macro-region 1, represent those with greater economic and social development. The Macro-region 2 is composed by the regions of lesser economic and social development, the Northeast and North regions. For this level of analysis the Central-West region will not be incorporated, since the participation of the DF, UF of high economic development, would produce bias to the analysis.

As presented in Table 1, the percentage distribution of PIB concentrates resources in the South and Southeast regions (Macro-region 1). The South and Southeast regions account for 70.1% and UF São Paulo (SP) accounts for 32.5% of the national richness. The Northeast and North regions (Macro-region 2) are the most vulnerable and account for only 19.7% of PIB. The equalization of the distribution percentages of the FDL to PIB will indicate the reproduction of the inequality.

The most vulnerable regions, Northeast and North, are responsible, for 52.13% and 25.57% of the distribution of FPE resources, respectively. They are responsible for 77.7%. The least vulnerable regions, South and Southeast, are responsible respectively for 6.42% and 8.66% of resources. Therefore, the redistributive effect enhances the participation of the UF of the Northeast and North regions and minimizes the participation of the more developed regions, Northeast and North.

Table 1: Percentage Distribution of PIB and FPE by Region and UF.

| Region | UFs | PIB Region | UF | FPE Region | UF |
|-------|-----|------------|----|------------|----|
| South (S) | PR | T7 | 6,4 | 6,42 | 2,85 |
The identification of the concentrating or redistributive effect will be based on the distribution percentage of the FDL between the macro regions and UFs. Considering the difficulty of having a symmetrical meeting between the FDL and the PIB/FPE percentages, an FDL modulation range of 10% for more and for less was established.

If PIB values fall within the modulation range, there will be a concentrating effect (C). If the PEF values fall within the modulation range, the effect will be redistributive (R). Ranging to more or less of the modulation range, the effect will deepen the inequality [Hyperconcentrator (HC)] or promote more equity [Hyper-distributive (HR)], as expressed in Table 2.

Table 2: Effect of the Participation of the Distribution of FDL, PIB and FPE Between the UFs and Macroregions 1 (S/SD) and 2 (ND/N).

| PIB/FPE | Macroregions | FDL |
|---------|--------------|-----|
|        | Lower        | Modulation Range | Higher |
| PIB     | S/SD         | Hyper-distributive | Concentrating | Hyperconcentrator |
|         | N/ND         | Hyperconcentrator  | Concentrating | Hyper-distributive |
| FPE     | S/SD         | Hyper-distributive | Redistributive | Hyperconcentrator |
|         | N/ND         | Hyperconcentrator  | Redistributive | Hyper-distributive |

Source: Research Data.
The aggregate data used in this study, are from different sources. The PIB was extracted from the IBGE and is based on the year 2016. The quota is a product of Law N.º 5.172 of 25.10.1966 and the percentages were compiled from Nascimento and Oliveira (2011). The amounts related to FDL were obtained in the website of the Brazilian Public Budget Accounting and Fiscal Information System (SICONFI): for the period from 2002 to 2012: http://www.tesouro.fazenda.gov.br/pt_PT/contas-anuais; for the period 2013 to 2016: https://siconfi.tesouro.gov.br/siconfi/pages/public/consulta_finbra/finbra_list.jsf.

The research was conducted between October 5 and 15, 2018.

The percentage distribution of FDL resources will be made based on the participation of each UFs and region from the sum of the investments of the period. To ensure comparability of tax information over the period (2002 to 2016), the FDL figures were deflated by the Consumer Price Index (IPCA). The conversion to the dollar was made based on the quotation of March 18, 2019: US $ 1.00 = US $ 3.78.

Results

Behaviour of UFs in FDL Investment

The investment volume of the UFs in the period was US $ 2.6 billion. There was a significant variation in the volume of resources. The three largest positive changes occurred in 2013 (83.29%), 2011 (77.93%) and 2006 (46.02%). The three largest negative changes occur in 2015 (-67.19%), 2014 (-43.24%) and 2003 (-26.68%). UFs started the period at US $ 64.3 million and despite variations during the period, closed the series with US $ 92.8 million, a real growth of 44.36%. In the year of greatest expansion of resources (2013), the variation considering 2002 was over 700%, which was dehydrated in the following 3 years of the fall in revenue.
In addition, to implementing an agenda that is free of constitutional normative constraints, UF governments have secured increasing gains over the period. Investments were made in all years of the research by all UFs. This is an important fact that shows that for this level of government, sports and leisure play an important political role in the policy makers' agendas and promote access to the law.

As can be observed in Table 3, that indicates the percentage distribution of FDL in the macro-region, region and UF, the CO region affected the intraregional distribution of resources destined to public sports and leisure policies, producing an anomalous effect. The greater participation of the MT in the distribution of the FDL, (12.97%) presented an anomalous effect. It is responsible for the 15th position in PIB, and 8th of the FPE, thus, it is not among the UFs with the greatest receipt of FPE resources, but it ranks in 2nd place in the FDL percentage distribution ranking.

Table 3: Percentage of FDL Investment by Region and UFs and Investment per Capita/Year.

| Region   | UFs | Macregion | Region (%) | FDL - 10% | FDL + 10% per capita/year |
|----------|-----|-----------|------------|-----------|---------------------------|
| South    | PR  | 7,1       | 1.51 1.68  | 1.85 0.26 |
|          | RS  |           | 4.17 4.63  | 5.09 0.12 |
|          | SC  |           | 0.71 0.79  | 0.87 1.14 |
| Southeast| ES  | 32        | 2.20 2.44  | 2.68 1.46 |
|          | MG  |           | 4.70 5.22  | 5.74 0.43 |
|          | RJ  |           | 12.43 13.81| 15.19 1.40|
|          | SP  |           | 9.48 10.53 | 11.58 0.40|
| Midwest  | DF  | 22,37     | 5.74 6.38  | 7.02 3.87 |
|          | GO  |           | 1.77 1.97  | 2.17 0.50 |
|          | MS  |           | 0.95 1.05  | 1.16 0.67 |
|          | MT  |           | 11.67 12.97| 14.27 6.56|
| Northeast| AL  | 23,8      | 0.28 0.31  | 0.34 0.16 |
|          | BA  |           | 7.26 8.07  | 8.88 0.95 |
|          | CE  |           | 6.51 7.23  | 7.95 1.39 |
|          | MA  |           | 1.59 1.77  | 1.95 0.44 |
|          | PB  |           | 0.29 0.32  | 0.35 0.14 |
|          | PE  |           | 3.17 3.52  | 3.87 0.65 |
|          | PI  |           | 0.65 0.72  | 0.79 0.38 |
|          | RN  |           | 0.81 0.9   | 0.99 0.45 |
|          | SE  |           | 0.86 0.96  | 1.06 0.73 |
|          | AC  | 13,84     | 0.60 0.67  | 0.74 1.34 |
|          | AM  |           | 8.00 8.89  | 9.78 3.79 |
|          | AP  |           | 0.43 0.48  | 0.53 1.00 |
|          | PA  |           | 2.21 2.45  | 2.70 0.50 |
|          | RO  |           | 0.20 0.22  | 0.24 0.21 |
When analysing the effect of the FDL on PIB (Table 3), there was a significant shift of resources towards the more vulnerable Macroregion 2 (N/ND) and loss of microregion 1 (S/SD), more developed due to the effect of HR. This result indicates that there is a significant effort by the UFs of Macroregion 2 (N/ND) to produce public policies in percentage values, higher than their share in the percentage distribution of PIB. Therefore, the PIB did not pressure UFs in more developed regions, to guarantee higher standards of public sport policy.

The economic activity plays an important role in the distribution of vulnerability, thus, the performance of macro-regions is understandable. Considering the degree of development of macro-region 1 (S/SD), it is reasonable to assume that there is less pressure on the supply of public policies. Reverse reasoning can be performed on macro-region 2 (N/ND), since higher percentage of vulnerable population presses for the increase of the social policies offer, increasing the percentage of spending with the FDL.

### Table 4: Effect of Macro-Regional Participation on FDL Distribution Compared to PIB and FPE.

| PIB/FPE | Macrorregions | FDL |
|---------|---------------|-----|
|         |               | Lower | Modulation | Higher |
| PIB     | S/SD          | HR    |             |        |
|         | N/ND          |       |             | HR     |
| FPE     | S/SD          |       |             | HC     |
|         | N/ND          |       |             | HC     |

Source: Research Data.

As Table 4 indicates, the distribution of the FPE, has a redistributive effect, and seeks to compensate the most vulnerable regions with greater volume of resources transferred by the Union, in order to guarantee a better balance in the capacity of financing...
public policies. Despite the positive effect compared to PIB, the FPE distribution did not follow the redistributive effort observed in the PIB results.

Even the greater participation of Macroregion 2 in the distribution of FDL in relation to PIB, this effort was not enough to guarantee even a redistributive gain in relation to the FPE. Therefore, the macro-region 2 presented results lower than its participation in the percentage distribution of the FPE. The transfer to increase investment capacity did not increase investments in public sports and leisure policies. The effect was HC as can be observed in Table 4. The same effect was observed in Macroregion 1. This result indicates that the supply of public policies of sports and leisure, did not follow the redistributive evolution of the resources of the FPE aimed at reducing inequalities.

As can be observed in Table 5, regarding to PIB, the UFs of southern region were responsible for percentages below the wealth production (HR). This result may be a consequence of less pressure, due the attention to the vulnerable population. Concerning FPE, only the RS perceived a percentage higher than its participation in the percentage of FPE (HC). The UFs of PR and SC, receive less than their percentage share of the FPE, guaranteeing HR effect.

In the Southeast region, two states (ES and RJ) pressed for a distribution of percentage of PIB, in order to improve their participation in the distribution of FDL. Therefore, they obtained HC effect. For the other states, the effect was HR. Regarding to the participation in the distribution of FPE, all the states perceived a percentage higher than its participation in this indicator, ensuring HC effect.

It is possible to observe that in the regions and macroregion 1, the UFs have different performances. In one hand, getting HR for PIB and HC for PEF, and, in other hand, presenting other effect for each indicator, as occurs in RS regarding PEF, and in ES and RJ, regarding to PIB.
The HC effect of RJ, as the UF with the highest percentage share in the distribution of FDL in macroregion 1, can be explained by its insertion in the international scenario of mega events, which may have pressured the increase in investments, as occurred with the federal government (Almeida & Marchi Jr., 2010). Rio de Janeiro hosted World Military Games, the Pan American Games, the Olympic Games and the World Cup. However, to confirm this hypothesis it would be necessary that this increase be amplified in the sub-function 'sport performance'. This effect is not controlled by this study.

Table 5: Effect of the Participation of the UFs in the Distribution of FDL Compared to PIB and FPE.

| Region | UFs | Effect |
|--------|-----|--------|
|        |     | FDL/PIB | FDL/FPE |
| S      | PR  | HR      | HR      |
|        | RS  | HR      | HC      |
|        | SC  | HR      | HR      |
| SD     | ES  | HC      | HC      |
|        | MG  | HR      | HC      |
|        | RJ  | HC      | HC      |
|        | SP  | HR      | HC      |
| CO     | DF  | HC      | HC      |
|        | GO  | HR      | HR      |
|        | MS  | HR      | HR      |
|        | MT  | HC      | HC      |
| ND     | AL  | HC      | HC      |
|        | BA  | HR      | HC      |
|        | CE  | HR      | R       |
|        | MA  | HR      | HC      |
|        | PB  | HC      | HC      |
|        | PE  | HR      | HC      |
|        | PI  | R       | HC      |
|        | RN  | HC      | HC      |
|        | SE  | HR      | HC      |
| N      | AC  | HR      | HC      |
|        | AM  | HR      | HR      |
|        | AP  | HR      | HC      |
|        | PA  | HR      | HC      |
|        | RO  | HC      | HC      |
|        | RR  | HR      | HC      |
|        | TO  | HR      | HC      |

Source: Research Data.

In the other regions (CO, ND and N), only in two occasions the variation in participation in the percentage distribution of FDL occurred within the modulation range, ensuring, in both cases, the redistributive effect (R). Concerning to PIB, the UFs that
present HC effect, were due to the distribution of FDL being much lower than the percentage participation in this indicator (region CO: DF and MT; region ND: AL, PB and RN; region N: RO). For the other UFs, the effect was positive (HR). Thus, the investments in FDL exceeded their share in the percentage distribution of PIB.

Regarding the comparison with the percentage distribution of FPE among the UFs, it was observed that in 80% of the scenarios (n=16) no R or HR effects were achieved. Although most of these UFs achieved HR effect, when compared to PIB, the evolution of resources was not enough to reach the percentage distribution of FPE.

The allocative behaviour among the UFs varies widely, which is well-suited with the characteristics of Brazilian federalism. Variables within these UFs, may, in one hand, impulse for greater investment in public sports and leisure policies, and sometimes in other hand, for a retraction in investments. As were used aggregate data on a large time scale, this variation may have been responsible for localized effects. However, for general evaluation, the results are towards allocative autonomy, where there is no constitutional obligation to implement the policy. The result highlights the different allocative priorities, as pointed out by Ribeiro (2006).

In agendas where there is allocative freedom, the provision of public policies tends to promote more developed regions to the detriment of less developed ones (AFONSO; LOBO, 1996). This reality has only been partially achieved. In more developed regions, there is a redistributive effect in relation to PIB, but it is not enough to influence the participation of the most vulnerable units towards the percentage distribution of FPE in Macroregion 2.

In 2004, Camargo had already advised that the spending structure of social policies in Brazil tends to reproduce the existing inequalities in society. From a fiscal point of view, another important warning was that the distribution of FPE presents
difficulties in guaranteeing equitable levels of public policy supply (COSIO; MENDES; MIRANDA, 2008; TER-MINASSIAN, 2012).

The federalist literature recognizes behavioural variation as one of the central characteristics of the Brazilian federalist model (SOUZA JR.; GASPARINI, 2006; ARRETCHE, 2005; ALMEIDA, 2005; SOUZA, 2001). Therefore, all behaviours are appropriate to the model, and this variation may, in some cases, deepen existing inequalities (ARRETCHE, 2010), as there are no tools to guarantee the provision of services (CAVALVANTE, 2011).

As budget capacity is an important trigger for investment in FDL, differences, especially in relation to the Southeast region, point to the existence of inequalities (MENDES, 2012; GIBSON; CALVO; FALLETI, 2003). Even though they were not expressed in the form of deepening perceived inequalities in PIB, there were behaviours that did not promote greater equity.

On the other hand, allocative autonomy produces low incentives to increase the participation of UFs in the provision of public sports policies. Analysing the investment budget cycle of the Ministry of Sport (Union) in the 2004 and 2011 FDL, Castro (2016) identified that the UFs accounted for only 11.2% of the total investment. While the municipalities were with 48.7%.

In summary, the concentrating effect was not observed in relation to PIB. The distribution of the FDL in relation to PIB produced an effect that diminished the weight of the most developed regions (Macroregion 1) in the policy supply. However, this does not mean that internally in the region, could not have occurred opposite effect, as is the case of SC in the Southern region. This it was the only one with HC effect, contrary to the tendency of the region and macroregion.
Compared to the FPE distribution, the FDL distribution did not achieve the redistributive effect of the indicator. Macrorregião 1 invested more resources than its participation in FPE. The participation of Macrorregião 2, the most vulnerable, promoted inequality. As with PIB, there were different effects from those presented by the macrorregion in relation to regions and UFs.

Conclusion

The percentage distribution of FDL among macroregions, regions and UFs, can be an important indicator for evaluating the provision of public sports and leisure policies in the Brazilian State. If the percentage distribution of FDL follows the PIB, the economic activity could have impact in the distribution of the FDL, in order to promote the maintenance of the inequality. If the percentage distribution of FDL follow the percentage distribution of FPE, the sports and leisure public policies could contribute to the reduction of inequalities.

These results are important, to define the participation of the Union, in the provision of public policies that reduce inequality in Brazil. As resources are finite to public sports and leisure policies, the decentralization of Union resources, towards the UFs, must take into account their funding capacity.

The H1 has not been confirmed for Macroregion 1, and the H2 has not been confirmed for Macroregion 2. The results of this work, are between reproducing economic inequality, and making a breakdown of public resources, in order to offer greater equity, there is an important space through which it has passed. Instead the analysis being performed with aggregated period data, does not mean that a year-by-year cut-off cannot provide another result.
For the more developed regions, South and Southeast, the effect of FDL compared to PIB was non-reproduction of inequalities. However, when compared to PEF, the effect points to the maintenance of inequalities. The North and Northeast regions, despite participating with a percentage higher than PIB, which is a good sign in the reduction of inequalities, did not reach that referring to the distribution of PEF. Considering at this last criterion, the effect was toward maintaining inequalities.

Although do not exist constraints at the federation level, that pressure UFs to be responsive about investing in FDL, they have shown appreciation for the agenda. FDL's investment adherence level was 100% in the period. Therefore, there is recognition that the sports and leisure agenda should be part of the political concerns of the UF governments.

A relevant conclusion of the study concerns the fact that UFs, indistinctly, contribute to resources in areas that are not guaranteed by federation rules. Additionally, the UFs presents continuously investment, as well as, guaranteed increasing resources, generating the investment stock in FDL (comparison between the year of entry and exit).

The analysis of the states behaviour, regarding to the investment in FDL, allowed an improved understanding of the financing of public sports and leisure policies in Brazil. However, the continuity of the agenda requires complementary analysis, in order to understand which variables, interfere in this design, and what is its weight in explaining the phenomenon.

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