
EXPENDITURE ON SPORTS AND LEISURE BY THE GOVERNMENT OF THE STATE OF PIAUÍ

GASTO NA FUNÇÃO DESPORTO E LAZER PELO GOVERNO DO ESTADO DO PIAUÍ

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RESUMO

O presente trabalho buscou analisar a participação do governo do estado do Piauí no financiamento *bottom-up* das políticas públicas de esporte e de lazer de 2013 a 2017, contemplando quatro dimensões: (1) comparação do gasto com a receita tributária; (2) comparação do gasto com outras agendas da área social, notadamente Assistência Social e Cultura; (3) identificar o comportamento de gasto em termos de subfunções; (4) analisar comparativamente a eficiência na liquidação dos recursos. Os dados quantitativos foram buscados diretamente no site do Tesouro Nacional e submetidos à estatística descritiva. De forma conclusiva, o estudo indicou que: (a) o gasto na FDL do governo estadual está muito distante do pretendido pela II Conferência Nacional de Esporte; (b) o gasto não acompanhou a variação positiva da receita ao longo do período; (c) quando comparado com Assistência Social e Cultura, Esporte e Lazer foi a área de menor peso na agenda do governo; (d) houve uma mudança abrupta na agenda de governo em direção ao esporte rendimento; (e) o governo age de forma eficiente na liquidação dos recursos planejados.

Palavras-chave: Políticas Públicas. Esporte. Lazer. Financiamento.

ABSTRACT

The present study aimed to analyze the participation of the government of Piauí in the bottom-up funding of sport and leisure public policies from 2013 to 2017, embracing four aspects: (1) comparison of expenditure with tax revenue; (2) comparison of expenditure with other social agendas, notably Social Assistance and Culture; (3) identifying the spending behavior regarding subfunctions; (4) analyzing the efficiency in resource liquidation comparatively. Quantitative data were collected from the National Treasury website and submitted to descriptive statistics. In a conclusive manner, the study indicated that: (a) state government expenditure with the SLF is far shorter than the estimated by the II National Sport Conference; (b) expenditure has not followed the positive revenue variation during the period; (c) when compared to Social Assistance and Culture, Sport and Leisure has been the less considered area on the government's agenda; (d) there has been an abrupt change in the government's agenda towards performance sport; (e) the government acts in an efficient way regarding the liquidation of planned resources.

Keywords: Public Policies. Sport. Leisure. Funding.

Introduction

The 1988 Brazilian Federal Constitution (CF/88) established a tripartite federation formed by the Union and two subnational entities: Federal Units [UFs: states and Federal District (n 27)] and municipalities (n 5.570). This structure affects the form and format of the implementation of public policies – aspect that has been revealed in analysis of other federalist countries, as shown by Comeau¹ and Rose², in Canada, and Scheerder and Vos³, in Belgium. Besides the 5.598 policy formation settings, intergovernmental relations allow the elevation of these settings.

Therefore, we have the policies devised by a superior entity and implemented by an inferior one, as it happens in the relation among Union and municipalities in the implementation of the Sport and Leisure in the City Program, for instance. Or among a superior subnational entity, the UFs, and municipalities, as highlighted in the study of Diniz, Silva and Corrar⁴. In another model, each entity implements its own agenda. The first model is called top-down decentralization and the second, bottom-up decentralization⁵.

Bottom-up analyses on the UF level have been little explored by the policy community in the area of analyses of sport and leisure public policies in Brazil. Diniz, Silva and Corrar⁴ have analyzed the usage of sport ICMS as funding of municipalities in the state of Minas Gerais, which allowed the understanding of another level of analysis, the cooperation between two levels of subnational entities. Silva et al.⁶ have studied the sport policy in the Federal District. Silva, Santana and Silva⁷ have examined the administrative and financial structure in the state of Bahia. Vaz⁸ has gone through the policy of the Open Games in Santa Catarina. Batista⁹ investigated the sport policy aimed at the elderly in Pernambuco.

As we can observe, few states have been the object of scientific investigations that may highlight important aspects of the formulation, implementation and funding of bottom-up of the UFs, especially the performance of the government, and not of specific policies or programs. This gap complicates a better understanding of the role played by sport and leisure public policies in the Brazilian State. One of the possible motivations for this absence of analyses might be associated to the fact that the CF/88 has not distributed, in a federalist engineering sphere, exclusive competence for the sports agenda to federal entities executive powers¹⁰. In the specific case of UFs, this responsibility was left to be taken over (or not) by means of participation of state policy agents in a legislative field (Art. 24 in the CF/88 and Item 1 of Art. 25 in the CF/88). This way, specifically regarding what is on Art. 24 in the CF/88, UF governments have total autonomy (even when it comes to opting for inaction) concerning expenditures in these areas. The lack of definition about competence in a federal sphere may cause an overlap of actions and a decrease in the efficiency of policy offer¹¹.

The 1989 State Constitution of Piauí (CE-PI/89) did not mention sport nor leisure as theme of exclusive competence of state executive power in Art. 13. And Art. 231 in CE-PI/89 replicates what is vaguely stated in Art. 217 in the CF/88: it is the State's responsibility to foster sports practice. Art. 233 in CE-PI/89 states that public power will promote leisure. On both cases, the norm has limited efficiency, since it does not indicate precisely the kind of behavior (like expenditure percentage) the state government should have regarding these issues. Maximum efficiency should come from the ordinary legislator's participation in the production of norms that establish governmental competences¹² or contribute to policy production.

In the case of Piauí, it is important to emphasize that the state legislative has produced two important ordinary norms to the implementation of sport and leisure public policies: the creation of Piauí Sports Foundation via Complementary State Law n. 29 of 17.07.2003¹³ and of the Sports Incentive Fund from the state of Piauí (FUNDESPI), via State Law n. 5.315 of 23.07.2003¹⁴. Despite that, it should be stressed that state legislators have not advanced towards the alteration of the text in CE-PI/89 regarding the exclusive competences in the state constitution.

Recently, some studies have arisen observing the funding of sport and leisure public policies through the analysis of the expense function of the Brazilian public budget, which absorbs those destined to these areas: the Sport and Leisure Function (FDL). The FDL was created in 1999 through Decree n. 42 from the Budget and Management Ministry and its implementation occurred as of 2002. Currently, the FDL is divided into five subfunctions. These are: Community Sport, Performance Sport, Other Functions of Sport and Leisure, Leisure and, from 2017 on, General Administration.

In a federal sphere, the function seeks to guarantee a stronger standardization of the expense, which leads to a stronger accountability of public accounts. However, little has been produced about expenditure with the FDL in the specialized literature. Existent analyses basically highlight the participation of municipal governments in the expenditure with the FDL¹⁵⁻¹⁹. These studies have identified, through descriptive analyses, that, despite incentives to inaction from the federalist engineering, municipalities have been quite active with the

funding of sport and leisure policies. There are no studies, though, investigating expenditure with the FDL in the state of Piauí.

This gap complicates the understanding of the role played by the Brazilian State (Union, UFs and municipalities) in the funding of sport and leisure policies. This argument itself justifies the present study of the performance of Piauí. In a complementary way, the choice for the state of Piauí for the study is associated to the participation of the Center for the Development of Recreational Sport and Leisure in Piauí, from the Ministry of Sport, in the production of analyses that collaborate to a better understanding of policies in a state context.

The government of Piauí has an administrative structure for the realization of expenses in the sports area. Despite that, during the investigated period, there was not a first level department, sport management is regulated by a foundation, FUNDESPI. FUNDESPI aims to formulate and implement the sport and leisure state policy in the state of Piauí. However, we do not know the total expenditure amount in sport and leisure public policies in the state of Piauí, its variation throughout the period, the percentages of tax revenue spent with these policies, allocative priorities regarding subfunctions and the efficiency of expenditure. This information may help us understanding the current stage of policy development in the state.

In this sense, the present study sought to analyze the participation of the state government of Piauí in the funding of sport and leisure public policies from 2013 to 2017. As specific objectives, we intended to: (1) Analyze the participation of expenditure with sport and leisure (SL) in the state tax revenue and its variation along the period; (2) Analyze the expenditure in comparison to the ones made in other areas of the social agenda [Social Assistance (SA) and Culture (C)]; (3) Verify if there has been change in spending priorities concerning funding by subfunctions; (4) Analyze comparatively the efficiency of expenditure regarding performance and resource liquidation.

Methods

Considering mainly the inexistence of studies analyzing the participation of Piauí in the funding of sport and leisure public policies, the present paper takes the descriptive-exploratory slope, using qualitative data to describe the behavior of the government of Piauí in the sport and leisure field.

Data on sports and leisure, culture and social assistance was collected from the National Treasure Department website (Ministry of Finance), that makes available information about annual accounts from different levels of governments (https://siconfi.tesouro.gov.br/siconfi/pages/public/consulta_finbra/finbra_list.jsf)²⁰.

The sport and leisure function captures expenditure in 3 subfunctions, as highlighted in the introduction. In the Social Assistance Function (AS) there are 3 subfunctions: Child and Adolescent Care; Community Care; Other Subfunctions Social Care. In the Cultural Function, there are 3 sub-functions: Historical, Artistic and Archaeological Heritage; Cultural Diffusion.

The time slot is associated to the availability of information about performance and cost liquidation (four specific goals) which started being available in 2013 and the inexistence of solid data in 2019 at the time of its collection, in March 2019.

Current revenue is the result of a set of government revenues added to constitutional transfers, as the State Participation Fund (FPE), and those associated to the implementation of federal policies. Tax Revenue (RT) is the one whose result assesses the state effort in the collection of taxes, fees and contributions. It is the tax itself that indicates the level of autonomy of the government in the implementation of its agenda. The more dependent it is from the federal government, for instance, the less autonomous it will be to choose its own political agenda²¹.

Revenue and expenditure variation (Var.) aimed to assess the variation percentage (resource gain or loss) when compared to the year before.

Despite the decentralization being one of the guidelines in the Social Assistance Organic Law, the text has not defined minimum levels for investments. Sport, Leisure and Culture areas do not have this device in a federal level, unlike what happens with health and education. The three areas are similar regarding management discretionarity in the spending realization. However, they differ in terms of the institutional elements for valuing and sustaining the agenda, as can be seen in Chart 1.

As we can see, the sports agenda is the one with the most fragile degree of institutionalization. It does not possess a national system, which guides and organizes the federated entities in the offer of the service, the management is done by a second level organ and it does not have a legislative commission that discusses the matter, making it difficult to improve the state legislation.

Institutions	Sports and Leisure	Culture	Social assistance
National System	not	yes	yes
Policy management	2nd step	1st tier exclusive secretariat	1st tier non-exclusive secretariat
Legislative Committee	not	not exclusive	agenda in different committees

Chart 1. Policy management institutions in the executive and legislative spheres

Source: Research data

Change in priority will be assessed in order to identify the alteration in the amount of expenses in the subfunction with respect to FDL. So, any change in percentage among subfunctions that affect the position of the expense before other subfunctions will be considered a priority change. To assess the efficiency of expense, we used as criteria a four-level scale: Very High (MA), when liquidation is over 95% of what was engaged; High (A), between 80% and 95%; Medium (M), between 50% and 80%; Inefficient (I), when liquidation is under 50% of what was engaged.

Engaged expenditure refers to planning of the action, of the spending. The term 'liquidated' refers to the service implementation. It shows, in a way, the efficiency in the expense realization. Variables have been analyzed by the STATA software, using descriptive statistics as a main tool. Results have been presented in a table with frequencies and percentages. All data regarding revenues and expenses have been deflated according to the Amplified Consumer Price Index (IPCA) and converted into dollars according to the currency exchange from March 14th, 2019 (R\$ 1,00 = US\$ 3,78).

Results

As it can be observed in Table 1, input (2013) and output values (2018) obtained different variations of RT and FDL. While RT got positive variation in the period (29,24%), FDL on account of the amount of resources contributed in 2008, there was an increase of 71.11%. During this period the sports agenda expanded its participation in the RT. It is important to note that the gain could have been greater, had there not been the two falls in investment, 2014 and 2017.

FDL/RT ratio has presented more precisely the weight of expenses in sport and leisure public policies within tax revenue in the state of Piauí. The lowest percentage, in 2014, reached 0,08%. The highest, in 2018, was 0,28%. Values quite distant from those sought by the II National Sport Conference, which is 1%²².

Table 1. Variation of RT, FDL and percentage of FDL in RT

Gov. PI	2013	2014	2015	2016	2017	2018
RT*	845,75	879,58	874,89	891,59	969,32	1093,13
Var.		4,00	-0,53	1,91	8,72	12,77
FDL*	1,80	0,67	1,21	2,04	1,48	3,08
Var.		-61,71	79,60	68,96	-27,50	108
FDL/RT	0,21	0,08	0,14	0,23	0,15	0,28

Source: Research Data (RT); Variation (Var.); Government Piauí (Gov. PI). * per million and value of the currency in dollars (US\$)

The three areas have annual expenses defined by budget law, since there are no defined percentages defined by the federalist engineering, as it occurs with education (25%) and health (15%). Therefore, they are the results of the weight of policies within the governmental spending agenda.

What we can observe in Table 2 is that in the government's spending agenda, for all the period, those referring to sport and leisure public policies are the less prioritized. The percentage of tax revenue has varied between 0,07%, the lowest in the period (2014), and 0,28%, the highest (2018). There were two moments of decline (2013/2014; 2016/2017) and two of growth (2014/2015; 2015/2016). The state government of Piauí begins the series with 0,21% and ends with 0,28%, slight increase. Using the same criteria, it is possible to notice that Social Assistance and Culture obtained gains, more significant for the latter from percentage share. For all policies, it is possible to observe the variation in allocation preference, a common aspect in discretionary spending agendas.

Although the institutional variables were not used here as an independent variable, the results suggest a possible use of this hypothesis as a way to better understand resource allocation in the state of Piauí. Considering the three variables in Chart 1, sport is the agenda on which there is less institutional pressure. And, in all the scenarios in Table 2, it was the one that obtained the lowest percentage of expenditure. Contrarily, except for 2017, social assistance obtained the best result.

Table 2. Percentage of social assistance, culture and sport and leisure in RT

Government Piauí	2013	2014	2015	2016	2017	2018
Social assistance	0,61	0,42	0,75	0,46	0,66	1,02
Culture	0,25	0,40	0,27	0,65	0,79	0,68
Sport and Leisure	0,21	0,07	0,12	0,18	0,11	0,28

Source: Research data

Item 2 in Art. 217 of the CF/88 does not define expense priorities. Educational sport priority cannot be assessed by the FDL. It does not hold expenses with educational sport, such as those allocated to physical education classes in state schools. Its priority cannot be evaluated by this function and prevents a global grasp of expenditure. In exceptional cases, government may invest in performance sport. For the same reason as the previous one, it is not possible to measure the exceptionality of expenditure in performance sport, especially those made in 2016 and 2017, as it can be seen in Table 3. An important observation is that the state government of Piauí invests in all three sport manifestations (educational, community and performance).

Expense pattern analysis implies investigating if there has been an alteration in subfunctions expenditure within the FDL in a way to indicate prioritization of agenda. As it can be observed in Table 3, in 2013 performance sport consumed less than $\frac{1}{4}$ of FDL spending and, in 2017, it became responsible for more than $\frac{3}{4}$. However, in 2018 it loses space in the Leisure agenda.

From 2013 to 2015, the percentage increases in a growing manner, but less expressive than when compared to its performance in 2016 and 2017. In 2016, almost all governmental expenses went for performance sport (96,11%). Also, in this year the first spending with the leisure subfunction occurred.

Throughout the period, community sport shrinks in a significant way. In 2013, the subfunction was in charge of 76,56% of FDL and, in 2018, of only 0,67%. In the period, sport loses space in the government's agenda and performance sport and leisure gain room. Motivations for such phenomenon may come from different factors. It is possible, hypothetically, to point out that there was greater pressure from stakeholders (those interested in politics) associated to the subfunctions performance sport and leisure. However, considering the period analyzed, it is not possible to observe if it is a seasonal event or if it sets a trend. For a more reliable analysis of this behavior, it would be necessary to extend the time scale.

Another important aspect is that the norm that creates the expenditure functions does not precisely establish the framing of activities by function. There may have been a shading between leisure and community sports that has produced an interpretative error in the classification of activities. We do not know the portfolio of activities by subfunction and the level of interpretation of the operators of the register.

Table 3. Percentage of expenditure on FDL subfunctions

Activity	FDL	2013	2014	2015	2016	2017	2018
Sport	Performance	23,44	33,64	38,39	96,88	85,60	41,35
	Community	76,56	66,36	61,61	3,11	1,37	0,67
Leisure	Leisure	-	-	-	0,01	13,03	57,98

Source: Research data

The analysis of engaged liquidation could demonstrate a diverse performance of the government towards the issue. Liquidation has not presented great differences among the three themes, as indicated in Table 4. All scenarios show a very high (MA) efficiency level.

Sport and Leisure guaranteed greater liquidation in 2013 and 2014 and Culture, in the following years. However, the difference among the three issues does not point to a stronger mobilization of bureaucracy towards one area. The government has assured the same level of efficiency for the three areas. However, it can also be observed that the culture has, for the whole period, efficiency percentages above 99% and, from 2014 to 2018, 99.9%. It is an agenda that receives differentiated political attention.

Table 4. Efficiency of spending on social assistance, culture and sport and leisure

Government Piauí	2013	2014	2015	2016	2017	2018
Social assistance	95,04	99,47	99,66	98,88	93,95	94,13
Culture	99,24	99,99	99,90	99,99	99,97	99,94
Sport and Leisure	99,62	100	97,20	98,18	98,80	97,33

Source: Research data

Results analysis

A preliminary aspect that needs to be well emphasized concerns the inexistence of restraints in a federal scope demanding active behavior from state government regarding sport and leisure public policies in the CF/88. This aspect goes against what has been predicted in Art. 217 about right to sport. The article envisages the right, but the other norms did not indicated attribution of competence to the state government. In this sense, the right to sport is

also associated to what is mentioned in Art. 24 of the CF/88 within common competences: it is for the Union, the states and Federal District and the municipalities to legislate for the sports issue in an opposing way (Item IX).

When we look at the State Constitution of Piauí, we observe that it does not indicate sport as a state competence and it does not appear in a precise way (full effectiveness) on the chapter that deals with sport. In this case, incentives from the federalism go towards inaction, towards doing nothing. State inaction, since municipality and Union are the state structures, does not imply, theoretically, a negation of right, given that the other two federal entities may offer the policy.

On the other hand, the creation of a fund, a project of initiative of the executive power, indicates that sport has entered the government spending agenda. The law reinforces the importance of Art. 24 of CF/88 in the implementation of the right to sport. Therefore, inaction is not an option within the state's internal regulation.

General data points to the realization of expenses in the FDL throughout the whole period investigated here. That means, the government of Piauí has been active in the implementation of sport and leisure public policies. The same effect could be noticed in the analysis of the participation of municipalities from Piauí in the funding of sport and leisure public policies, signaling the participation of governmental agents in this spending category¹⁸. The variation in FDL expenditure perfectly meets the dynamics of spending in which there are no minimum levels of expenditure.

The inexistence of minimum levels of investment, as it occurs with the areas of health and education, prevents a more accurate evaluation of the ideal behavior on the part of the state manager. The low percentage of expenditures with the FDL and its range (variation through time), mainly those presented in Social Assistance and Culture, are indicators that the sports agenda is secondary to these two agendas. The percentage of tax revenue with expenses in the FDL corroborates this perception.

Considering that governments work with budgetary constraints (scarcity of resources), the variation in the weight of the agendas may indicate the influence of institutional variables on resource allocation. In those areas where there is a greater volume of institutions producing agendas, it is possible that the government may be more proactive. Future studies can be anchored in that hypothesis. Sport is the most fragile in this aspect: it does not have a national system, politics is not managed by a first level body (office) and its agenda is not organically placed in the Legislative Assembly, as highlighted in Chart 1.

The change in the spending pattern among subfunctions suggests an alteration in the governmental agenda of expenses with the FDL. More precise assertives about expenditure priorities according to sport manifestations are not possible, since expenses with educational sport cannot be measured through the FDL. However, the change in the spending profile regarding performance sport may compromise the note about expenditure exceptionality (Item II in Art. 217 of the CF/88). A highest relevance of performance policies within public policies has been also observed in other countries²³, despite the discourse surrounding a greater offer of sport participation to the population. The attitude of governments has been questioned in several studies published in the international literature²⁴⁻²⁶. But, in the specific case of the experience analyzed here, performance sport does not occupy the centrality of the FDL spending agenda, except in 2016/2017. It is important to point out that expenditure on sport is undersized by the inexistence of a spending function that measures expenditure on educational sport.

In spite of the non-prioritization of expenses with the FDL, the behavior of the government of Piauí has guaranteed spending efficiency, which has been higher than 97%. At least in this aspect the government has not demonstrated a behavior capable of revealing

neglect to the agenda. What is planned is liquidated accordingly to other governmental policies.

Unfortunately, one aspect escapes and prevents a global assessment of the state government's allocative behavior regarding sport. The FDL does not consider educational sport (sport is one of the contents of the Physical Education subject). Considering that the state government has a large educational network, it is not possible to identify whether Item II of Art. 217 of CF/88 is being observed. There is a set of expenses allocated in the payment of professionals (physical education), in the purchase of materials and sports equipment and in the construction, remodeling, and maintenance of sports spaces that escape this analysis. In other words, the highest preponderance of expenditure on performance sports cannot be measured without the aggregation of expenditure on educational sports. It is important to emphasize that this debate on the allocation priority of governments in sports policies has not been explored only in Brazil and share the same concerns²⁷⁻³⁰.

This limitation prevented a more accurate evaluation of sports policy in the Piauí State Government. Unfortunately, two important data, one related to funding and the other to capital, escape analysis: personnel expenses and construction and renovation of sports equipment. The existence of an informational gap, which makes it difficult to scale the expenditure on educational sports in the states and municipalities, makes it innocuous to propose minimum levels of expenditure, as occurred with proposals at the National Sports Conferences. We need a balance of the spending behavior of federal entities, as it can be attested by certain documents³¹⁻³³.

Final Considerations

As we could observe along the study, the state government of Piauí spend with the FDL throughout the whole period. However, we could observe in a conclusive manner that: (a) the expenditure is quite far from what has been expected by the II National Sport Conference; (b) the expenditure has not followed the revenue positive variation along the period; (c) in comparison with Social Assistance and Culture, this was the less important area in the government's agenda; (d) there has been an abrupt change in the government's agenda towards performance sport; (e) the government acts in an efficient way regarding the liquidation of planned resources.

Considering the different agents producers of public policies, the growth in the participation of performance sport needs to be understood in order to signal the variables pressing for this result, objective that escapes the limits of this study. The overvaluation of performance sport should be evaluated in the light of Item 2 of Art. 217 of the CF/88. Nevertheless, we must advance towards obtaining information about expenditure with the educational sport that is not realized by the subfunction.

Since the goal of descriptive studies is to describe a given reality, information presented here portray the behavior of the state government regarding expenses with the FDL, not explored by the policy community so far. Now, we need to move forward to analyses that indicate variables independent to this process.

On the other hand, it is also necessary that the reality of other states can also be presented, especially concerning FDL spending and the capture of educational sports spending that are additionally absent from this debate. The analysis of programs such as "Segundo Tempo", which are valid and important, is insufficient to identify the volume of spending in the basic education network that holds 184,100 schools (data from the 2018 School Census). Therefore, we are very far from a more sophisticated understanding of sports spending in Piauí and Brazil. Even more so when we consider that this aspect is not raised in the main documents of the situational analysis of sport in Brazil.

In the face of the result showing expenditure has occurred, in the sphere of policy analysis, we now need to move forward with studies that can identify which independent variables affect the outcome of the policy as a whole and from their distribution. On the other hand, we need to be clearer about which platform of activities the resources are allocated by subfunction. These are analyses that would help us to have more subsidies for the debate on the greater extension of sports public policies in Brazilian society.

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Acknowledgements: Research supported by Brazilian Ministry of Citizenship and developed at Center of Research in Policies to Development in Sport and Leisure-PI

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Received on Jul, 13, 2019.

Reviewed on May, 20, 2020.

Accepted on Jul, 30, 2020.

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