

Institutional complexity in the field of sport after the implementation of a local tax incentive law in Santos, Brazil

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Abstract

This paper observed how institutional complexity has increased in the field of sports in Santos city after the introduction of Promifae, a local tax incentive law to encourage investment in sports. This instrumental case study has adopted an exploratory and descriptive approach, collecting primary and secondary data through semi-structured interviews and documental analysis. The study showed that the tax incentive law accentuates conflicts of institutional logic already existing in the field of sports, particularly between high performance sports and mass sports (for example, educational and recreational purposes). The law expanded the reach of the market logic, resulting in new demands for participating organizations which had to handle the conflicts of institutional logics. This paper verifies that the city of Santos does not use the law and public resources in a planned manner or aligned with other public policies. However, Promifae benefits the field of sports in Santos and public management should seek its expansion and integration with better designed policies.

Keywords: Public policy. Tax incentive laws. Sport. Institutional logics.

Complexidade institucional no campo esportivo de Santos após implantação do Promifae

Resumo

Este trabalho observou como a complexidade institucional aumentou no campo esportivo da cidade de Santos após a introdução do Programa Municipal de Incentivo Fiscal de Apoio ao Esporte (Promifae). Para tanto, realizou um levantamento de dados primários e secundários, baseado em análise documental e entrevistas semiestruturadas, com uma abordagem exploratório-descritiva. Como contribuição, esta análise demonstra que a implementação do programa revela ambiguidades e conflitos de lógicas institucionais já existentes no campo esportivo, bem como amplia o alcance da lógica de mercado, exigindo das organizações participantes novas demandas para equilibrar essas diferenças. Como implicações práticas, verifica-se que o município de Santos não usa a lei e os recursos públicos de forma planejada e alinhada a uma política pública. Apesar disso, os benefícios do Promifae no campo esportivo são muitos, e a gestão pública deve buscar sua ampliação e integração com políticas esportivas mais bem desenhadas.

Palavras-chave: Políticas públicas. Leis de incentivo. Esporte. Lógicas institucionais.

Complejidad institucional en el campo deportivo de Santos tras la implementación del Promifae

Resumen

En este trabajo se observa cómo la complejidad institucional aumenta en el campo deportivo en la ciudad de Santos luego de la introducción del Promifae (Programa Municipal de Incentivo Fiscal de Apoyo al Deporte). Para ello, se realizó un levantamiento de datos primarios y secundarios, basada en análisis documental y entrevistas semiestruturadas, adoptando un enfoque exploratorio-descritivo. Como aporte, este trabajo demuestra que la implementación de la ley revela los conflictos de lógica institucional ya existentes en el ámbito deportivo entre el deporte de alto rendimiento y otras manifestaciones, además de ampliar el alcance de la lógica del mercado, exigiendo de las organizaciones participantes nuevas demandas para equilibrar estas diferencias. Como implicaciones prácticas, este trabajo verifica que el municipio de Santos no utiliza la ley y los recursos públicos de manera planificada y alineada con las políticas públicas. A pesar de ello, los beneficios del Promifae en el campo deportivo de Santos son muchos y la gestión pública debe buscar su expansión e integración con políticas deportivas mejor diseñadas.

Palabras clave: Políticas públicas. Leyes de incentivos. Deporte. Lógicas institucionales.

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INTRODUCTION

Given the diversity of possible collaboration arrangements between the State, the market, and civil society organizations (CSOs), there is an increase of studies that analyze local dynamics and conflicting demands faced by actors of these joint activities, and how they lead to unexpected results, conflicts, and resistance (Cloutier, Denis, Langley & Lamothe, 2016; Meyer & Hammerschmid, 2006). Public policies and programs seek to design actions and regulatory environments that can support these interactions. When new guidelines for public program actions or regulations are confronted with previous practices at the time of their implementation, organizations involved try to accommodate the old and the new, often rooted in different institutional logics (Thornton & Ocasio, 2008; Thornton, Ocasio & Lounsbury, 2012). These prescriptions are incompatible, and an accommodation process is needed to deal with “institutional complexity” (Besharov & Smith, 2014; Kraatz & Block, 2008; Pache & Santos, 2010).

This study examines how the sports field in the city of Santos faces the implementation of the Municipal Program for Tax Incentive and Sports Support (Promifae)¹, which completed 10 years in 2020.

Sport in the country went through different moments, especially high-performance sport, when the State had a more centralized role, protecting and regulating confederations, federations, and clubs. After the 1988 Constitution, there was more space for participation and educational sports (Bueno, 2008). In the sports field itself, there were already disputes around different definitions of sport and its dimensions, which unfold in particular sport logics. With the creation of incentive laws, sponsors from the market gained prominence in the allocation of resources to the field.

This paper discusses institutional complexity (Greenwood, Raynard, Kodeih, Micelotta & Lounsbury, 2011), seeking to understand the changes for accommodating different logics in the sports field in the city of Santos, after Promifae’s creation. Therefore, it presents a review section on institutional logics and complexity, as well as the expression of sport in society and its underlying logics. Next, we describe the methodology, followed by the results - the changes that the law’s implementation brought to Santos.

We used the methodology of qualitative approach, through an interpretive research. It aligns with epistemological guidelines common to neo-institutionalist studies that address institutional logics (Gibbs, 2009). In this perspective, we carried out a survey of primary and secondary data, adopting an exploratory-descriptive approach to the sports field in the city of Santos, related to its sport incentive law.

The implementation of Promifae reveals ambiguities and conflicts of institutional logics that already exist in the sports field, between high-performance sports and other dimensions. It also expands the reach of market logic, requiring new initiatives from participating organizations to balance these differences.

As practical contributions, this article presents relevant analyses for public and sport managers, highlighting the limits of the sport incentive law. As contributions to public policy, it helps to stimulate debates on incentive laws for sport, culture, and health.

INSTITUTIONAL FIELD AND LOGICS AS AN ANALYTICAL CONSTRUCT

Friedland and Alford (1991) consider that institutions, while restricting action, provide space for choosing sources of agency and change. Unlike Dimaggio and Powell’s (1991) organizational fields, which seek to explain organizations’ homogeneity, those authors conceptualized society as an inter-institutional system that enables agency and the heterogeneity of organizations.

¹ The word “program”, which is part of the abbreviation Promifae, does not correspond to the definition of a set of projects that seek the same objectives, establish priority in interventions, are organized, and allocate common resources to public policies. It is just the title given to the law.

A rescue and update of this notion was carried out by Thornton et al. (2012), who define institutional logics as socially built historical patterns of material practices, assumptions, values, beliefs, and rules that individuals produce, and which replicate their material survival, organize their time and space, adding meaning to their social realities.

The authors classified institutional orders into market, religion, family, State, professional, corporate, and community. The sometimes-contradictory relationship between the different institutional orders and their logics provides a cognitive-cultural framework for the actors, and interferes in the way institutional forces will influence a given field.

Since then, many studies have argued that organizations are exposed to multiple institutional logics, seeking to understand how these logics interact and how organizations respond to these combinations, especially when they are in conflict (Besharov & Smith, 2014; Greenwood et al., 2011; Kraatz & Block, 2008; Pache & Santos, 2010).

Kraatz and Block (2008) call 'institutional pluralism' the situation where organizations operate before multiple institutional orders, a situation that can lead to inconsistency, conflict, ambiguity of objectives, and organizational instability. A possible adaptation to such multiple demands brings challenges for symbolizing organizational commitments to norms, values, and beliefs, in a multiple social system.

Pache and Santos (2010) propose a model of organizational answers that takes into account the configurations of the organizational field and intra-organizational political processes, which show that conflicts of institutional logics, which they name 'institutional demands', can bring organizations to paralysis or collapse. Unlike Kraatz and Block (2008), Pache and Santos (2010) highlight the importance of the field in organizations' responses.

According to Pache and Santos (2010), understanding how organizations will respond to institutional logics requires understanding when their conflicts will likely occur in a given institutional field, and how these logics will mediate the relationships between organizations and individuals in these spaces.

Greenwood et al. (2011) use the term "institutional complexity" to characterize incompatible prescriptions of multiple institutional logics. The authors further emphasize that the field, and how it is structured, is where the nature and extent of institutional complexity that organizations face will be shaped. Institutional complexity varies according to the characteristics of the fields – mature or emerging, different degrees of formal structuring, fragmentation, and centralization. Besharov and Smith (2014) also make distinctions about fields' characteristics, and the presence of conflicting logics.

Especially after the introduction of the institutional logics' perspective, researchers use a comprehensive terminology to refer to the field. In this case, the most common are organizational and institutional fields. In this article, we adopt the term "institutional field". Thornton et al. (2012) observe that its participants consider each other, while carrying with them interrelated categories of symbols, practices, and vocabularies, transferring them to individuals and organizations that are within this field. They also point out that institutional fields have the potential to produce and emphasize contradictions, conflicts, and autonomy of practices and forms, depending on the degree of alignment or conflict of the incident institutional logics.

SPORT AS AN INSTITUTIONAL ORDER AND ITS LOGICS

The sport can be classified as ancient, modern, and contemporary (Tubino, Garrido & Tubino, 2007). Modern sport resulted from a modification process of the elements of the body culture of popular class movement – such as games – and of the English nobility, as of the mid-eighteenth century (Bracht, 2005). The development and expansion of sports take place in close relationship with the diffusion of English capitalist society; with the process of industrialization, urbanization, and technologization of the means of transportation and communication; and with the increase in bureaucracy or formal organizations.

This form of body practice, oriented towards performance and competition, expanded to the European continent and became the hegemonic content of the body culture of a global movement, throughout the 19th century; thus, sports turned into a specific and autonomous institution. According to Leonard (1998), the sport institution interacts in different ways with other

social macrostructures, such as the economy, family, education, politics, and religion, fulfilling functions such as fun and recreation, a means of achieving physical conditioning and reducing stress, as well as a socially accepted way of expressing frustrations, conflicts, anxiety, tension, and aggression. It can also generate the feeling of belonging to a group, identification with a collective, with a nation, and occupation of free time (Bracht, 2005).

Tubino et al. (2007) classify as modern the institution 'sports' that emerged in the 19th century; according to Bracht (2005), this category was driven by the Olympic movement. High performance sport dominates the sports field, and is insensitive to educational, health, and celebration arguments.

However, it was after Unesco's International Letter on Physical Education and Sports, of 1978, that the understanding that sport was not intended just for people with appropriate talent and biotype changed. Contemporary sports emerged, establishing the right of all people to sports practice and physical activities. In this new perspective, sport was defined by the following dimensions (Tubino et al., 2007):

1. Educational sport or school sport;
2. Sport in the community (sport as leisure, participation sport);
3. Institutional sport and performance sport (performance and high-performance [HPS]).

We argue that the sport institution should be included in the set of institutional orders of the inter-institutional system classified by Thornton et al. (2012), mentioned before. This is because we think that an individual or an organization, even if not belonging or participating in the institutional field of sport, will somehow be involved in one of the sport dimensions mentioned above, that is, high performance, participation, or educational.

There is a particularity about the sport institution. Here, we propose three sub-logics of sport, which, despite being interrelated, are autonomous, have their own characteristics, which we describe below.

The logic of high performance sport (HPS) comprises sport practices at high levels, which include high-level training of athletes and teams. HPS works according to the rules of national and international sport practices, and agents' legitimacy comes from results in competitions, professional or not. Actors organize their time and space for searching talents, which involves the selection and exclusion of practitioners in seeking the right profile. These practitioners are called athletes. As the predominant logic in the field, discovering a talent and achieving sport results is highly valued and prestigious.

In the *logic of educational sport*, we avoid the selectivity and hyper-competitiveness of its practitioners, who are guided by socio-educational principles such as inclusion, participation, cooperation, co-education, and responsibility, among others (Tubino et al., 2007). In this logic, what is valuable is social transformation through sport: social inclusion. Actors organize their time and space looking for ways to provide opportunities for everyone to practice regular sport activities. Practitioners, in this logic, are commonly called students.

The logic of participation sport, on the other hand, comprises sports practiced in order to contribute to their integration into the fullness of social life, the promotion of health and education, as well as the preservation of the environment (Tubino et al., 2007). There are no age or skill restrictions. Sport is related to leisure and free time. What is valuable in this logic is the promotion of health, socialization, and leisure. Actors organize their time and space looking for ways to improve practitioners' quality of life.

To better illustrate the institutional orders of the interinstitutional system, we adapted the ideal types by Thornton et al. (2012), presented in Box 1. We explain their use in the methodology section.

In the literature, there are studies that used the perspective of institutional logics and institutional complexity in the field. Although they use sports logics differently, we believe it is important to mention Gammelsaeter and Solones (2013), Senaux (2011), and Gammelsaeter (2010).

Box 1
Ideal types of institutional orders

Categories	Institutional orders									
	Family	Community	Religion	State	Market	Profession	Corporation	Sports		
								HPS	Educational	Participation
Source of legitimacy	Unconditional loyalty.	Trust, altruism, reciprocity and reputation.	Faith, morale, sacred, temple, and belief.	Democratic participation, regulation, and economic and social classes.	Share price.	Personal expertise.	Market position.	Modalities' national and international rules.	Human and educational development.	Participation and socialization, healthy life.
Source of identity	Family reputation.	Emotional connection, ego satisfaction and reputation.	Association with divinities.	Economic and social classes.	Anonymous.	Association with craft quality and personal reputation.	Board of directors and hierarchical position.	Team, nation, and athlete representation.	Belonging to a scholar or educational group, student, pupil.	Individual, group, community, or voluntary participation.
Source of authority and practices	Patriarchal domination and family honor.	Involvement with community values and ideology.	Charismatic priesthood and religious obedience.	Bureaucratic dominance and control.	Shareholder involvement, measurable results, profit, cost-benefit and brand visibility.	Professional association, networking, quality, training and qualification.	Top management and bureaucratic roles.	Measurable results, visibility, and market interaction.	Educational development.	Socialization, leisure, and inclusion.

Source: Adapted from Thornton et al. (2012).

METHODOLOGY

This research has an interpretive nature, in line with the epistemological guidelines common to neo-institutionalist studies that work with institutional logics, with the field as the analysis level (Gibbs, 2009).

Zietsma et al. (2017) observed that most studies that deal with fields do not examine their nature systematically, using them only as a background to carry out another analysis, such as organizations' response. This is not the case of this study, whose research object is the sports field of the city of Santos. We analyzed how a legal component introduced in it led to a process of logic realignment.

Thornton et al. (2012) highlight that, in the institutional field, its participants consider each other, while carrying with them interrelated categories of symbols, practices, and vocabularies, transferring them to individuals and organizations that are within this field. The authors also point out that institutional fields have the potential to produce and emphasize contradictions, conflicts, and autonomy of practices and norms.

In Box 1, we summarize the main institutional orders, highlighting sport as one of them. Sport is present in several dimensions of social life, such as economy, health and education, and its practices, in addition to physical skills, involve the transmission of values and norms. Thus, we sought to understand how these logics affect the sports field of the city of Santos, before and after Promifae. We carried out a survey of primary and secondary data in Santos, adopting an exploratory-descriptive approach to the city's sports field related to the program (Gibbs, 2009).

Primary research data came from two sources: documentary analysis of Promifae's archived processes, and semi-structured interviews with key actors. Among the processes, we analyzed those approved, those that raised funds, and those executed, which completed all stages, since the program's implementation, in 2010, until 2017.

The analysis of the processes took place at the Santos Archive and Memory Foundation, and at the city's Municipal Sports Department (Semes). We built a database with the name of the organization, the object of the approved project, its title and sport dimension category. We also examined the final reports, and created a classification to compare objects with accountability reports, contrasting with the ideal types and identifying possible conflicts of logics and ambiguity.

We conducted semi-structured interviews with a predefined script and open questions, between 2018 and 2019. We identified relevant persons through inference and the snowball method (Miles & Huberman, 1994), where we asked interviewees to indicate key actors in the field. All 14 respondents signed a free and informed consent form (FICF). The interviews had a total duration of 9 hours of recordings, and addressed the following interviewees: Promifae sector and public administration of Santos; sponsoring and consulting companies; sport organizations, divided between clubs and other Civil Society Organizations [CSOs]. The interviews were recorded, transcribed, revised, and later approved by interviewees.

We based the categorization of these interviews for content analysis on Bardin (2011), and Silva and Fossá (2015). We created categories to describe and identify the history of the field and the logics present before Promifae, as well as the changes in the relationships and intensities of these logics' influences after the law, during the chosen period.

Regarding secondary data, we found them in local newspaper reports, municipal legislations, and in the study by Almeida, Vanucci, and Bastos (2019). The local laws that we studied were the Organic Law of the Municipality of Santos, those related to public sport bodies, such as the Municipal Sports Council (Comesp) and the Pro-Sports Foundation (Fupes), in addition to the law and decree that created and regulated Promifae.

SPORTS IN SANTOS BEFORE PROMIFAE

Santos has a well-structured and defined sports field, and it is not recent. It was considered the best sports city in Brazil by the newspaper O Globo, which, in 1955, carried out a survey of 2,373 cities (Vaney, 1955).

In the city, the vocation for sports continues until today. According to information available on the city's official website, the city has several public and private sport centers, soccer fields, athletics tracks, swimming pools, stadiums, gyms, and simple and multi-sport courts. It promotes activities accessible to the entire population, by supporting sport events and managing the use of municipal sport spaces.

In addition, the city has a broad sports calendar throughout the year, hosting and promoting events at regional, state, national, and international levels. There are also three professional soccer clubs, which compete in different championships, at national and state levels.

Regarding this research, we separated sport organizations, which we call clubs, from those called CSOs. We emphasize that clubs and CSOs are part of the city's sport field, which also includes other sport organizations and satellites (Chelladurai, 2014).

Clubs, despite also being legally non-profit civil associations and a specific type of CSO, have as main objectives the promotion of HPS sports – as well as participation or educational sports. There are those whose main objectives are HPS, like Santos Futebol Clube, Portuguesa Santista, and Jabaquara Atlético Clube.

Another category are social clubs. Besides having social structures for leisure and members who pay monthly fees, they have sports initiation schools and performance teams, with federated athletes in different sports. In general, clubs are older entities and, since their creation, have a sport-centered performance.

The other organizations linked to sports in Santos, which we will call sports CSOs, are more recent, and where community logic prevails. They provide free and inclusive actions in the communities, not only in the sport field, but also in cultural, environmental, and educational fields.

The importance of sports for the city is reflected in government actions. Sport is present in the Organic Law of the Municipality, which establishes that Santos will support and encourage sport practices as everyone's right, giving priority to students of its education network and encouraging the promotion of sports at local clubs. The actions of the public power and the allocation of budget resources for the sector will give priority to educational, community, and Olympic sports.

The actions related to sports are carried out through Semes. To advise it, as a consulting body, Municipal Law No. 710/199 created Comesp, in 1990. As stated in item V of its attributions, Comesp members must compose the Deliberative Council of Fupes, a public foundation created in 1996, by Complementary Law No. 229, and whose purpose is to promote HPS.

Fupes is structurally disconnected from Semes, and has its own president, appointed by the mayor; however, it must render account to Comesp, whose president is the municipal sports secretary. The foundation has the prerogative of running the 'Adopt an Athlete' project, which provides financial assistance to athletes who represent the city in official competitions – regional, state, national, or international. These athletes are appointed by the clubs, which must send a detailed plan, with objectives, goals, management methods, and control over the athletes who intend to qualify for receiving funds (Supplementary Decree No. 2351, of December 21, 2005). The clubs also receive assistance from Semes and Fupes, when they compete in events other than the Open Interior Games or Regional Games.

The clubs, many of them centenarians, experienced the period when the State related to sports in a centralized way, providing resources for HPS. Their management was based on clientelism and amateurism, where directors were not paid, exercising their functions voluntarily and amateurishly, as described by Linhales (1996). The clubs did not adapt to opening the sport to partnerships with companies, which began in the 1970s. They stopped in time and incurred a lot of debt; some of them no longer exist or sold part of their assets to settle tax debts.

PROMIFAE IMPLEMENTATION AND THE RECONFIGURATION OF SANTOS SPORTS FIELD

The creation of Promifae took place after the first and second National Sport Conferences (NSC), by influence of their debates and results. The first NSC, held in 2004, proposed the creation of a National Sport and Leisure Policy, understanding that civil society was an essential instance for the development of sports and leisure (Silva, Borges & Amaral, 2015).

The second NSC occurred in 2006, with a focus on social rights, democratization, and universalization. One of its thematic axes was financing, and its milestone was the creation of the Sports Federal Incentive Law (Law No. 11.438, of December 29, 2006).

During the interviews, we found out that the Federal Law inspired the creation of municipal and state legislations, and all those created before Santos served as inspiration for Promifae creation. “And I took it to him [the councilor], to inform that it already existed; the federal movement already existed, and other cities had this incentive law for some people, at the time” (Interviewee 1).

The clubs, needing resources and assistance to be able to represent the city in official competitions, sent their representatives to Semes in search of help. Promifae was created by a councilor, who had been the secretary of sports in the city, and regulated by Complementary Law No. 615/2007, and Decree No. 5,277, of February 2009. We observe the emphasis given to participation and high performance sports:

Art. 1st, LC 615, 2007. I – contribute to facilitate to all citizens the means for free access to sport practices; II – promote and stimulate the unveiling of athletes, by valuing human resources and local contents (our emphasis); III – support, appreciate, and disseminate the city’s sport competitions; IV – protect the memory of sport dimensions/categories in Santos; V – acquire and preserve the assets and equipment for sport practice; VI – develop social awareness and expose the contribution of sports to the formation of the individual and the collective character of Santos’s citizens.

Regarding its implementation:

Art. 2nd LC615/2007. The Executive Power is authorized to issue *certificates of tax incentive for sport support*, for the execution of sports projects – CIFE (our emphasis), whose global amount will not exceed 0.2% of the city’s annual revenue, from the collection of the Urban Land and Property Tax - IPTU and the Tax on Services of Any Nature - ISS.

From these same taxes, an eventual sponsor – individuals or companies – may deduct up to 20% of the tax due in the coming years. The law also creates the Interdisciplinary Commission for Evaluation and Concession (CIAC), composed of members of the government and civil society, to analyze the budgetary and financial merits of the projects presented.

Another requirement for submitting projects to the law is that proposers must be sports or educational entities. As sports nature, the word “sport” must appear in the organization’s statute.

If the proposer does not have the necessary technical capacity to prepare the project or raise funds, it may hire the services of specialized people to do so, as it happens with the Culture Incentive Law. In Santos, there are companies that take care of all stages of the projects: design, fundraising, execution, and accountability.

One last actor to mention, introduced by the law, is the project manager. Such person represents the government, and is responsible for technically monitoring and evaluating the approved projects being executed.

Promifae has four stages: registration of proponents and project analysis, fundraising, project execution, and accountability.

The registration of proposers and project analysis involve the submission and examination of extensive documentation. This stage is rigorously based on bureaucratic procedures, a practice linked to the State’s logic. It is common for many CSOs, as well as sports CSOs, to have difficulties at this stage, which requires a minimum administrative, legal, and accounting structure to keep the documentation. Most clubs were not successful at this stage because they were in default with several taxes and fees.

In addition to these documents, a complete work plan is required, including three budgets from the expense sheet. About this stage, one proposer stated:

In short, we had some maintenance problems, which prevented the club from getting the AVCB (Certificate of Inspection from the Fire Department), until the date scheduled for submitting the projects. Therefore, since 2017, I could not submit any project, the last one was in 2016, but we have always tried to submit projects (Int. 14).

The second stage is fundraising. To be successful, proposers must convince sponsors that, by supporting their projects, their companies will get a return, either through cost benefit or brand visibility, or through social responsibility actions. Such practices regard market logic. In other words, proponents must go out into the field and sell their products (projects), when most of them find it very difficult: "But it's not just preparing the project. [...] The biggest problem is fundraising. I don't do that, and it's very difficult to get someone to do fundraising, very difficult (Int. 11)".

It is important to emphasize that selling a project will suffer great competition from other proponents, who seek to achieve the same objective. As we can see in Table 1, the number of projects presented and approved in Promifae increased each year. As a result, the number and choice options for allocating resources increased in the same proportion.

From the standpoint of the sponsoring company, it will select projects by assessing the growth of public recognition and brand repositioning, the strengthening of the corporate image, the company's involvement with the community, and achieving the nickname of social responsibility. The trend is that they sponsor less and less through direct support, seeking tax incentives, whose cost is zero, compared to direct support (Cabral, 2010).

The state bureaucracy is also present at this stage. Companies interested in sponsoring any project approved by Promifae must send their CNPJs (a company's ID) and municipal, state, and federal clearance certificates to the Finance Department (Sefin) for analysis.

The third stage is project implementation, which involves reporting actions to the public power and sponsors, with different content and formats, which is repeated in the fourth stage of accountability. The State will supervise the project, sending the manager to check the convergence between what was approved and what is being executed. The sponsor sends reports or receives companies' representatives, *in loco*, to check the project progress and see their brand in the communication tools. Often, the organization also has to handle sports manifestations that it had not worked with before.

LOGICS RECONFIGURATION AT SANTOS SPORTS FIELD

Almeida et al. (2019) surveyed the number of projects submitted to Promifae, between 2010 and 2017, as shown in Table 1.

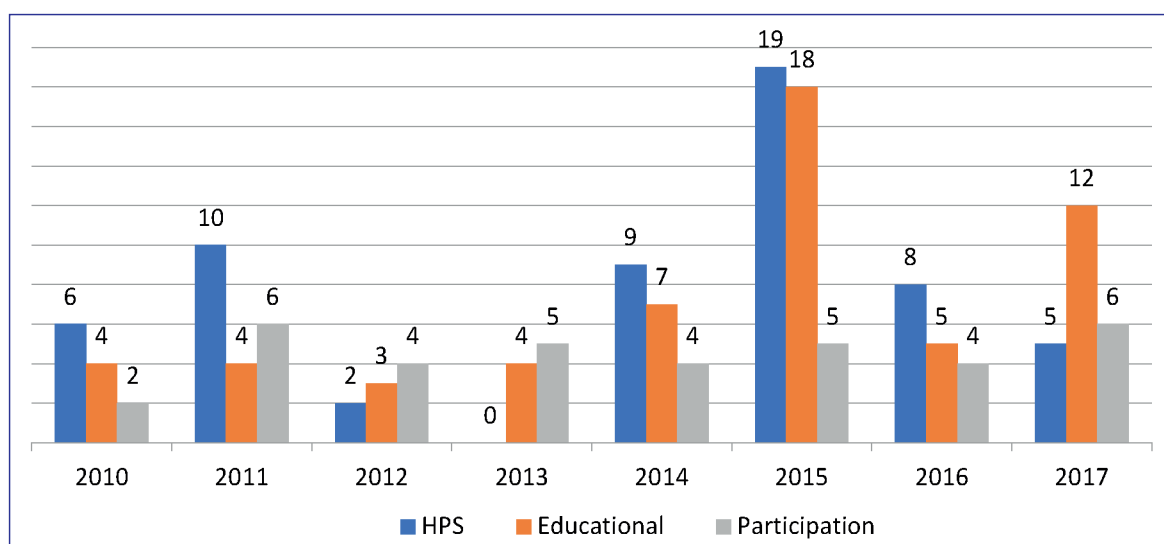
Table 1
Results of projects submitted, approved, and those that raised funds in Promifae

Years	Submitted Projects (PS)	Approved Projects (PA)	% PA	Projects that raised funds (PC)	% PC/PA
2010	23	12	52.17	12	100.00
2011	36	21	58.33	20	95.24
2012	44	30	68.18	9	30.00
2013	26	16	61.54	9	56.25
2014	53	30	56.60	20	66.67
2015	81	60	74.07	42	70.00
2016	83	56	67.47	17	30.36
2017	105	83	79.05	23	27.71
Total	451	308	68.29	152	49.35

Source: Almeida et al. (2019).

Of the 451 submitted to Promifae’s protocol sector for analysis, 308 were approved, of which 152 managed to raise funds and were implemented. Graph 1 shows the number of projects carried out by sport dimension.

Graph 1
Number of executed projects, by sport dimension)



Source: Almeida et al. (2019).

We see that high-performance projects had more approvals and funding – 59 - against 57 for educational, and 36 for participation. Table 2 shows this information, in terms of value raised, where educational projects had a higher value.

Table 2
Distribution of value raised by sport dimension

Event	Number of Projects	Value raised by manifestation	% of the total raised value
Educational	57	R\$ 2,546,172.82	38.99%
High Performance	59	R\$ 2,345,357.58	35.91%
Participation	36	R\$ 1,639,428.21	25.10%
Total	152	R\$ 6,530,958.61	100%

Source: Almeida et al. (2019).

Based on data from Almeida et al. (2019), additional analyses were carried out for the 451 projects submitted between 2010 and 2017. The proposers were 28 individuals and 82 different sport organizations. Of these, we found that only 7 (about 8.5%) were clubs, 67 (about 81%) were CSOs, and 8 (about 10%) comprised other types – such as sports leagues –, which shows the prevalence of CSOs in Promifae.

Complementing these analyses with the interviews and data collected at Santos Archive and Memory Foundation and at Semes, we found that, among the CSOs that accessed Promifae, those with more community activities stood out. Before this municipal law, many of these CSOs had a relationship with public bodies without relevance in the sports field, and became the main project proposers.

According to several interviewees, most clubs are unable to submit projects due to documentation problems. As an alternative, professionals who worked in these clubs as directors and/or coaches create new sports CSOs to access resources. Intermediary organizations also emerged, which help proposers in the different stages of Promifae, acting as the link between them and potential sponsors.

Different companies now have a more direct role in resource allocation. Sponsors became stronger in the field, being able to choose, from a large number and variety of projects, those that best suit their goals and internal policies - seeking cost-benefit or brand appreciation, social responsibility actions for the community, etc.

We still notice that a good part of HPS projects continue to compete for resources with educational and participation projects in Promifae. Although Santos already has Fupes to support HPS, the prevalence of this sport dimension has not decreased completely. In any case, we noticed a higher participation of other sport dimensions and the migration of actions to areas of greater vulnerability.

We can see that they have local priority; the place is important, the places that the sports department has more difficulties to reach, the more distant neighborhoods, the suburbs, sometimes there are problems with drug dealers, etc. Therefore, projects in these areas really end up taking priority (Int. 4).

HPS and educational sport, with a more social approach, represent a source of ambiguity for field actors. In the processes analyzed by Promifae, there were many misalignments between what the approved work plan stated, regarding its object, and what final reports mentioned.

Box 2
Examples of ambiguity and conflicts in Promifae projects

Objective described in the work plan	Sports dimension	Conflicts presented in final reports
Soccer teaching.	Educational	Educational project. However, the report showed participation in championships, friendly matches, and selection of athletes, actions that are not considered educational.
To provide children with social and sports workshops on indoor soccer.	Educational	Although educational, it has a qualitative goal of identifying, at least, 5 potential players and build an institutional team to participate in other competitions outside the project.
To teach indoor soccer, <i>taekwondo</i> , <i>muay thai</i> , <i>sport hip hop</i> , and basketball.	Educational	In the final report, after the project ended, a competition team was created, which, as positive aspects, achieved good results – like winning championships – and as negative aspects, had “students” harassed by other clubs.
Purchase of equipment for classes.	Educational	Although educational, mentions revealing talents and athletes.
To provide the development of Olympic modalities.	High performance	To provide chances for better education and social integration.

Source: Elaborated by the authors.

Another source of ambiguity is sponsors’ preference, which also seems to swing between HPS and actions that are more social. Some interviewees mention this confusion:

This year we don’t want competitions, we don’t want to sponsor an athlete, we want projects that reach the largest target audience; the bigger the target audience, the better for us. Hence, you sometimes walk on quicksand, because you don’t know what government’s goals are (Int. 9).

The introduction of Promifae in the city changed its sport field through the arrival of new actors – CSOs with community activities that started working with sports, and new CSOs founded by sport professionals that worked in clubs. The availability of public resources from tax incentives, with the choice decision by companies, strengthens market logic and the pressure for greater professionalization. Intermediaries appear to bridge the gap between proposers and companies, as already happened in culture incentive projects (Belem & Donadone, 2013; Ficheira, 2016).

Despite the greater space occupied by educational and participation sport dimension, HPS remains very strong. From the analysis of projects shown in Table 2, there was an increase in ambiguity and ambivalence between HPS and other sport dimensions. The market logic increases in actors’ relationships, since companies take the decision to access Promifae’s resources.

Santos’s sport field increases its complexity, with the intensification of ambiguities and ambivalences between institutional logics (Greenwood et al., 2011; Kraatz & Block, 2008; Pache & Santos, 2010). In addition, although the city has a history of strong presence in sports, through a municipal set of initiatives, there is not a municipal sports plan with clear guidelines. In Promifae, decisions on project approval depend on CIAC members and the current secretary of sports.

What is really missing is a link with the policy of the Municipal Sports Department, or with a policy that can benefit, for example, other objectives such as those of Fupes. Thus, as there is nothing described, project analysis is very dependent on a commission’s members. There is a commission that analyzes the projects within the legislation and approves them, so that the project can raise funds (Int. 5).

CONCLUSIONS

Incentive laws were created to foster specific areas of public interest, optimizing the use of resources with the participation of private actors; in Brazil, there are experiences in the areas of culture, sports, and health (Belem & Donadone, 2013; Ficheira, 2016). This study did not intend to evaluate a public policy; instead, it sought to assess the effect of Promifae on the sports field of Santos, regarding its symbolic effects on the understanding of sports in society, and the responses of local actors to the changes brought by it.

To carry out such analysis, we used the perspective of institutional logics and focused on Santos's sports field as the unit of analysis. We also proposed the institutional order of sport and its corresponding symbologies in our analytical model (Table 1).

Promifae completed 10 years in 2020, and its implementation changed the sports field in the city, by introducing new organizations and new resources that altered the centrality of certain logics in the field. These changes increased ambivalence and ambiguities already present, besides characterizing a higher institutional complexity, where one or more logics exert different types of pressure on a given institutional field (Greenwood et al., 2011).

The market logic, previously present in the field mainly through HPS sponsorships, grows, since companies make decisions on project support. Demands for alignment and strengthening of brands, cost-benefit and results, as well as market logic, together with demands from bureaucratic logics of compliance, create pressures for professionalization, and often ambivalent responses from project proposers – the need to collect and present information and separate reports for companies and Semes. The ambiguity lies in aligning HPS demands (talent search, competition) with educational and participation events (inclusion and citizenship). Therefore, the sports field in Santos became more fragmented between the sport sub-logics and the community logic, with predominance of the market logic (Besharov & Smith, 2014).

Some practical implications of this study are in line with arguments already made on incentive laws in the cultural area (Belem & Donadone, 2013; Ficheira, 2016). The Culture Incentive Law provided greater availability of resources, as well as the enhancement of some activities and events. On the other hand, other activities and events were neglected, and the decision came from the sponsors, instead of being established by a public policy. There was a geographic concentration of projects/resources, in addition to a focus on few proposers. The whole intermediation process created professionalization demands that did not exist before, leading to the emergence of intermediaries between companies and proposers.

Most of these effects occurred in the analysis of the sports field in Santos after Promifae. Despite this, the benefits of the law in the city's sport field are many. The various educational and participation projects approved and implemented took place in locations where the city hall, in most cases, did not provide any sport activity to the beneficiary public.

If the city created a sport policy for integrating its actions and providing clearer guidelines for project approval, it could contribute to balancing the conflicts of logics, making it easier for participants to deal with institutional complexity.

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