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TRANSPARENT AND PARTICIPATORY MANAGEMENT IN BRAZILIAN SPORT

An analysis of the use of lottery funds by sports organizations

GESTÃO TRANSPARENTE E PARTICIPATIVA NO ESPORTE BRASILEIRO

Análise sobre a aplicação de recursos lotéricos por entidades esportivas

GESTIÓN TRANSPARENTE Y PARTICIPATIVA EN EL DEPORTE BRASILEÑO

Análisis sobre la aplicación de recursos provenientes de loterías por parte de entidades deportivas

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ABSTRACT

The promotion of sport, a social right enshrined in the Constitution, is the responsibility of the State. However, a significant portion of Brazil's public sports policy is implemented by nongovernmental organizations funded through off-budget resources,

particularly federal lottery proceeds. Against this backdrop, this article aims to analyze how brazilian sports organizations use lottery funds, based on the principles of transparent and democratic management, in order to strengthen public accountability for state-originated funds transferred to sports organizations. This qualitative, descriptive-analytical study draws on an analysis of financial accountability reports covering the period from 2015 to 2023, as well as mixed-format questionnaires and interviews conducted with managers of beneficiary organizations in late 2023. Participant observation was also used as a complementary and exploratory method. The study is expected to contribute to improving social accountability mechanisms and active transparency in sports policy.

Keywords: public policy; sport; lotteries; transparency; social accountability; accountability.

RESUMO

O fomento ao esporte, direito social previsto na Constituição, é de responsabilidade do Estado. Entretanto, parte significativa da política pública esportiva brasileira é executada por organização não governamental, financiada por recurso extraorçamentário, especialmente de loteria federal. Considerando esse contexto, este artigo tem como objetivo analisar a aplicação de recurso lotérico por entidade esportiva brasileira, pautando-se nos princípios da gestão transparente e democrática, a fim de ampliar a accountability pública sobre recurso de origem estatal repassado às entidades esportivas. Trata-se de pesquisa de natureza qualitativa, descritivo-analítica, feita por meio da análise de prestações de contas, do período de 2015 a 2023, e de questionários mistos e entrevistas, realizados com gestores de entidades beneficiadas, no final de 2023. Empregou-se, ainda, em caráter complementar e exploratório, a técnica de observação participante. Espera-se contribuir para o aprimoramento dos mecanismos de controle social e transparência ativa na política esportiva.

Palavras-chave: *política pública; esporte; loterias; transparência; controle social; accountability*.

RESUMEN

El fomento del deporte, derecho social previsto en la Constitución, es responsabilidad del Estado. Sin embargo, una parte significativa de la política pública deportiva brasileña es ejecutada por organizaciones no gubernamentales, financiadas mediante recursos extrapresupuestarios, especialmente provenientes de loterías federales. En este contexto, el presente artículo tiene como objetivo analizar la aplicación de recursos provenientes de loterías por parte de una entidad deportiva brasileña, tomando como referencia los principios de gestión transparente y democrática, con el fin de ampliar la accountability pública sobre los recursos de origen estatal transferidos a las entidades deportivas. Se trata de una investigación de naturaleza cualitativa, de carácter descriptivo-analítico, realizada mediante el análisis de las rendiciones de cuentas correspondientes al período de 2015 a 2023, así como de cuestionarios mixtos y entrevistas realizadas a gestores de las entidades beneficiarias a finales de 2023. De manera complementaria y exploratoria, también se empleó la técnica de observación participante. Se espera contribuir al perfeccionamiento de los mecanismos de control social y transparencia activa en la política deportiva.

Palabras clave: *política pública; deporte; loterías; transparencia; control social; accountability*.

1 INTRODUCTION

According to Elias and Dunning (1992) and Guttmann (2004), modern sport emerged in the eighteenth century as one of the consequences of the profound social transformations taking place during that historical period. Once a marker of distinction and social belonging – and therefore restricted to affluent classes – sport evolved over the course of modernity into a globalized popular phenomenon, becoming established as a consumer product offered by a thriving industry. By way of example, Kasznar and Graça Filho (2012) refer to a sports-related Gross Domestic Product (GDP) that, in

Brazil, reportedly grew at an annual rate of 6.2% during the first decade of the twenty-first century.

According to Marques, Gutierrez, and Montagner (2009), the popularization and commercial expansion of sport, particularly from the 1980s onward, consolidated the category known as "contemporary sport," whose distinguishing feature is the deepening of the commercialization of sport. The authors argue that, in addition to the commercialization of sports participation, contemporary sport emerged in response to modern sport's inability to meet the growing demand for participation, resulting in a variety of "senses and meanings attached to participation that are present in contemporary society" (Marques; Gutierrez; Montagner, 2009, p. 640).

Another consequence of the global spread and commercialization of sport was the diversification of political actors, or stakeholders, who developed interests in sports management and policy. According to Giulianotti (2016), there are four types of political actors associated with sport, although overlaps exist among them. These types are described below:

i) individual, market-oriented actors: influenced by a neoliberal outlook, these actors include business conglomerates operating in sport – wealthier sports organizations, investment firms, sports media, and highly paid athletes;

ii) national or nation-centered political actors: guided by a neomercantilist logic, these actors represent national interests in the global organization of sport and comprise national sports governing bodies – confederations and federations – and national sports management authorities, such as the Ministry of Sport (MESP);

iii) international political actors associated with global sports governance: these include international sports governing bodies, such as the International Olympic Committee (IOC) and the Fédération Internationale de Football Association (FIFA), and international organizations, such as the United Nations (UN) and the United Nations Educational, Scientific and Cultural Organization (UNESCO); and

iv) political actors associated with humanity: these include organized sectors of civil society, such as nongovernmental organizations that advocate progressive social causes related to human development and the protection of human rights, including gender equality and opposition to racism and homophobia.

The set of these actors constitutes what is commonly referred to as the “sports sector” – a loosely integrated and heterogeneous mix of public and private interests and representatives associated with sport.

Law 14,597 of June 14, 2023, known as the General Sports Law (LGE), seeks to organize this sector by establishing the National Sports System (Sinesp), which:

> [...] comprises the Federal Government and the other federative entities that join it, as well as their respective sports councils and funds and the organizations operating in the sports sector, forming subsystems according to each level of sports participation (Brazil, 2023a).

This legislation constitutes a fundamental regulatory milestone for Brazil’s sports sector, assigning the Federal Government responsibility for initiatives aimed at high-performance sport. State governments, together with municipalities, are responsible for prioritizing the stages of sports development and lifelong sport, with priority given to promoting educational sport at the municipal level, in accordance with the constitutional provision. Furthermore, the law addresses interactions between public and private entities in the sports sector while preserving the autonomy of sports organizations, even when they are members of Sinesp.

Regarding accountability requirements in sports management, art. 36 of the LGE stipulates that transfers of federal public funds (from direct and indirect administration) and proceeds from sports betting pools and lotteries to Sinesp sports governing bodies and sports organizations are conditional upon compliance with a set of obligations. Among these, the legislation requires the following:

i) the adoption of transparent management practices covering financial and economic data, contracts, sponsors, image rights, intellectual property, and all other administrative matters (item VII);

ii) the inclusion in their bylaws of mechanisms to ensure social oversight of the accountability for public funds received and transparency in the management of their use (item X of art. 36 of the LGE).

The emphasis on public disclosure, highlighted in these provisions, is established from the outset of the law, which identifies it as one of the fundamental principles of sport (art. 2, sole paragraph, item I of the LGE). The law further underscores its importance by elevating this principle to the status of a core pillar, alongside corporate responsibility, accountability, equity, participation, and sports integrity, and by reaffirming the need for a professional management model to secure public funding.

Thus, recent sports legislation has placed greater emphasis on the importance of adopting transparent and participatory management practices in brazilian sport. These principles are all the more relevant given the sector's heavy reliance on public funding, particularly through off-budget sources, such as transfers of lottery proceeds and funds from sports betting pools, as demonstrated by Carneiro, Athayde, and Mascarenhas (2020) and Marques, Nascimento, Dalmas, and Athayde (2021).

Based on the criteria of state regulation, governance, and the purpose of lottery fund transfers, Pavlík and Hrÿza (2014) identified different models of lottery-funded sports support across European countries, ranging from the direct transfer of taxes to the state budget to the allocation of surplus funds to sports organizations selected by lottery operators. The use of gambling as a means of financing sport through taxation and government transfers is also confirmed by Rogic, Radonjic, and Djurisic (2018). Although their analysis focuses exclusively on Montenegro, the authors emphasize in their conclusions that this model is commonly used – and implemented more efficiently – in other Eastern European countries.

Given the evidence that sports lotteries are one of the main sources of sports funding in Brazil and worldwide, this study asks to what extent brazilian sports organizations receiving public funds derived from sports betting pools and lotteries have complied with the requirements for transparent management and social oversight of accountability established in art. 36 of the General Sports Law. Building on this initial

question, this article aims to analyze how brazilian sports organizations use lottery funds, based on the principles of transparent and democratic management reaffirmed by recent sports legislation. The study is justified by the need to strengthen public accountability for state-originated funds transferred to the third sector.

2 LITERATURE REVIEW

To investigate compliance with transparency requirements by sports organizations receiving public funds, it is first necessary to reconstruct the regulatory framework underpinning these requirements and assess the volume of funds to which they apply. This section is organized around two complementary themes. First, it traces the development of brazilian sports legislation concerning transparency in management and the use of public funds, highlighting Law 9,615 of March 24, 1998, known as the Pelé Law, and, more recently, the General Sports Law, which consolidated and expanded these requirements. It then presents an overview of off-budget resources derived from sports betting pools and lotteries, highlighting their historical and current importance in financing brazilian sport.

2.1 Sports legislation and transparency in the use of public funds

The legislation applicable to sports organizations receiving lottery funds has undergone several changes in recent years. Despite these changes, the brazilian sports legal framework shows continuity in the establishment of criteria and procedures that must be followed to receive funds from the federal government's direct and indirect administration. Among these requirements, particular emphasis is placed on transparency in sports management, as provided for in arts. 18 and 18-A of the Pelé Law. Compliance with these provisions for the purpose of certifying sports organizations was regulated by MESP Regulation 115 of April 3, 2018. In a similar vein, the General Sports Law contains the following provisions:

> Art. 2. The fundamental principles of sport are:
>
> [...]

Sole Paragraph. Considering sport to be of **high social interest, its operation and management are subject** to the following principles:

I – **financial and administrative transparency and compliance** with external and internal laws and regulations;
II – **morality** in sports management;
III – **social responsibility** of sports officials.

[...]

Art. 12. Sinesp shall be organized in accordance with the following **principles and guidelines**:

I – sport as a **social right**;
II – equal conditions for access to sport;
III – **governance based on the principle of democratic management and social participation;**
IV – **evaluation, social oversight, access to information, and transparency in the use of public funds;**

[...]

Art. 14. **Sinesp comprises** the Federal Government and the other federative entities that join it, as well as their respective sports councils and funds and the **organizations operating in the sports sector**, forming subsystems according to each level of sports participation.

[...]

Art. 36. Only **Sinesp sports governing bodies and sports organizations** that meet the following requirements shall be eligible to receive transfers of federal public funds from direct and indirect administration and funds derived from sports betting pools and lotteries, pursuant to this law and art. 217, ***caput***, item II, of the Federal Constitution:

I – **have financial viability and autonomy**, as evidenced by their most recent financial statements and a declaration to that effect signed by their highest-ranking official;
II – be in good standing with their tax and labor obligations, as evidenced by the issuance of the respective clearance certificates or, in the case of debt refinancing, the respective positive certificates with the effect of negative certificates;

[...]

VI – **allocate all financial results to maintaining and developing their social objectives;**
VII – **ensure transparency in management, including with regard to economic and financial data, contracts, sponsors, image rights, intellectual property, and all other management matters;**

[...]

X – **include in their bylaws**:

a) principles defining democratic management;
b) **mechanisms for social oversight of accountability for public funds received;**
c) **transparency in the management of fund movements;**

[...]

§ 2. **The Ministry of Sport shall be responsible for verifying compliance with the requirements set forth in this article.**

[...]

§ 4. The organizations referred to in the ***caput*** of this article shall publicly disclose the following information:

I – a copy of the organization's updated bylaws;
II – an updated list of the organization's officers, including **their actual salaries**;
III – **full copies of agreements, contracts, partnership agreements, accords, arrangements, or similar instruments entered into with the federal Executive Branch, together with any amendments thereto and final accountability reports**, in accordance with applicable legislation;
IV – **documents and information relating to accountability** and, in the case of an organization that governs and regulates a sport, **documents and information relating to its management, except, in all cases, commercial contracts containing confidentiality clauses**, without prejudice to the oversight authority of the fiscal council and the obligation to properly record the resulting revenue and expenses in the accounting records.

§ 5. The information referred to in § 4 of this article shall be disclosed **on the organization's website** and on a notice board readily accessible to the public at its headquarters (Brazil, 2023a, emphasis added).

Although controversy remains over which organizations comprise Sinesp, a joint interpretation of the LGE provisions leads to the following conclusion: sports organizations receiving lottery funds must necessarily be part of Sinesp, since compliance with art. 36 is a prerequisite for eligibility. An *a contrario sensu* interpretation would inevitably lead to the erroneous conclusion that such organizations were either not covered by the legislation or were entitled to public funds unconditionally, without having to meet any corresponding requirements – scenarios that do not appear remotely proportionate or reasonable.

Furthermore, by reaffirming sport as a constitutionally guaranteed right and characterizing it as a matter of high social interest, the legislature makes clear its

intention to ensure transparency in information concerning the operation and management of sport, while also requiring compliance with the principles of morality and social responsibility. Art. 36 also establishes several mandatory legal and substantive requirements with which organizations must comply, as well as the obligation to disclose various documents and information relating to transparent management, thereby enabling social accountability.

The same provision appears to address issues that had previously been controversial regarding the disclosure of information by these sports organizations, namely:

i) evidence that the organizations allocate all their financial results to maintaining and developing their social objectives;

ii) the organizations' economic and financial data, as well as their contracts and sponsors;

iii) full documentation of agreements, partnership agreements, accords, arrangements, or similar instruments;

iv) documents and information relating to accountability;

v) an updated list of the organizations' officers, including their full remuneration, among other requirements.

Other provisions of the LGE also merit mention, as they demonstrate the legislature's concern with equipping society with reliable information on how funds are used in sports policy, regardless of the legal status of the implementing entity and without this being deemed to conflict with the autonomy granted to such organizations.

> Art. 59. **The principles governing management in the sports sector include**, without prejudice to other related provisions:
>
> [...]

II – **transparency:** the public disclosure of information on the organization's economic and financial performance, management, and the preservation and development of its assets;
III – **accountability**: the manager's duty to account for his or her conduct clearly, concisely, comprehensibly, and in a timely manner, fully assuming the consequences of his or her acts and omissions and acting with diligence and responsibility within the scope of his or her authority;

[...]

Art. 61. (VETOED).

[...]

§ 3. Without prejudice to other requirements provided for by law and to the provisions of art. 195, § 3, of the Federal Constitution, the sports organizations referred to in the ***caput*** of this article **may obtain public funding** or qualify for economic and financial recovery programs **only if they cumulatively meet the following conditions**:

I – carry out all acts necessary to enable the exact identification of their financial situation;
II – submit a rescue plan, an investment plan, and a plan to provide for labor creditors;
III – ensure the independence of their fiscal councils and boards of directors, where they exist;
IV – **adopt a professional and transparent model**; and
V – submit their financial statements together with the respective audit reports.

[...]

Art. 64. For the purposes of this law, a sports manager is anyone who exercises, de facto or de jure, decision-making power in the management of the organization, including its administrators.

Sole Paragraph. Sports managers have a duty to act with caution and risk planning, paying particular attention to the duties of:

[...]

III – **information: characterized by the necessary transparency of the organization's business**, with the obligation of the manager, always immediately, to inform interested parties of any situation that may entail financial or management risk, as well as to disclose any interests he or she may hold that could give rise to a conflict of interest with the organization's activities (Brazil, 2023a, emphasis added).

Mention should also be made of MESP Regulation 341 of December 15, 2017, which established parameters for the use of public lottery funds for administrative expenses. The regulation categorizes the possible spending items that fall under this heading and

sets a limit of up to 25% of the funds transferred to cover this category of expenses. It is worth noting that the *caput* of the regulation conditions authorization to incur expenses on the organizations' support activities on the achievement of targets that, to date, have not been agreed upon.

Finally, it is worth citing Regulation 166 of February 6, 2020, issued by the then Special Secretariat for Sport of the Ministry of Human Rights and Citizenship (MDHC), which regulated art. 23 of Law 13,756 of December 12, 2018, governing how the Annual Report on the Use of Funds is to be presented. The regulatory act began to require specific tables that contain the following::

i) the monthly amounts collected;

ii) the criteria adopted for choosing or selecting beneficiary organizations in the event of decentralization of funds;

iii) a breakdown of the use of funds in programs and projects aimed at the development and maintenance of sport; the training of human resources; technical preparation; the maintenance and travel of athletes; participation in sports events; and administrative expenses.

In light of the foregoing, there is no doubt as to the need to ensure transparency in sports management and in the use of public funds allocated to the sector. Moreover, as important as the regulatory framework governing the matter is knowing the universe and the amount of funds that are the object of this analysis.

2.2 Share of sports betting pool and lottery funds in sports funding

Funds derived from sports betting pools and lotteries are part of a broader set of off-budget revenue sources. In this sense, off-budget revenues are those arising from collections that are neither part of the budget nor constitute the State's own revenue. In the case of sport, they include transfers from sports betting pools and lotteries to

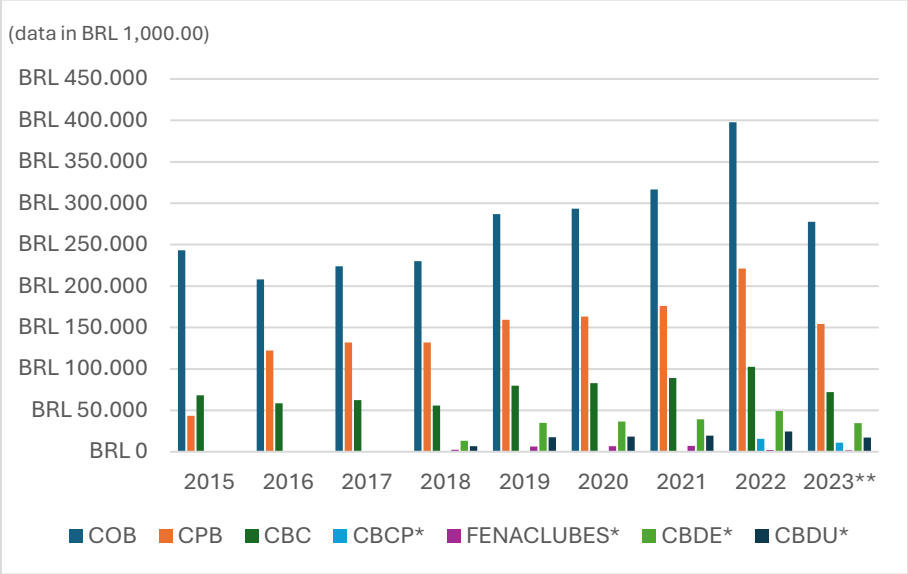
sports organizations; sponsorships by federal state-owned companies that do not benefit from tax incentives; and the contribution levied on the salaries and transfer fees of professional athletes paid by sports clubs, earmarked for the social and educational assistance of the athletes' category (Carneiro; Pereira; Athayde; Mascarenhas, 2019).

According to Marques, Nascimento, Dalmas, and Athayde (2021), brazilian sport has received lottery funds since Decree-Law 594 of May 27, 1969, which established the Sports Lottery and allocated a percentage of its revenue to the funding of physical education and physical activities. More recently, Carneiro, Athayde, and Mascarenhas (2020) state that the Lula (2003–2011) and Dilma (2011–2016) administrations expanded sports funding through the collection of proceeds from federal lotteries. Canton (2010) points out that federal lotteries are a mechanism adopted in different countries as a source of revenue to finance social policies. In Europe, Rogic, Radonjic, and Djurisic (2018) report that, together with the taxation of corporate profits, sports betting is an important source of funding.

To illustrate the importance of this type of funding, 32.38% of the public funds invested in brazilian sport in 2023 came from off-budget sources, 88.5% of which consisted of transfers from sports betting pools and lotteries to sports organizations, totaling approximately BRL 88 million (UnB, 2021).

Law 13,756/2018 requires the Caixa Econômica Federal (CEF) to transfer directly to the private beneficiary organizations the percentages of lottery revenue that are legally allocated to them. This is a legal transfer of funds that, by its nature, does not pass through the public treasury and, therefore, is not subject to budget execution mechanisms or to the controls and publicity typical of public budgetary expenditures. Chart 1 presents the historical series of off-budget funds transferred annually by Caixa to sports organizations from 2015 to 2023, based on the information made available by the institution.

Chart 1 – Historical series of lottery funds transferred annually, by sports organization (2015 to 2023)



Source: Caixa Econômica Federal (2026).
Note: Brazilian Olympic Committee (COB); Brazilian Paralympic Committee (CPB); Brazilian Clubs Committee (CBC); Brazilian Paralympic Clubs Committee (CBCP); National Federation of Clubs (Fenaclubes); Brazilian School Sports Confederation (CBDE); and Brazilian University Sports Confederation (CBDU).
*Fenaclubes, CBDE, and CBDU began receiving funds in 2018, and CBCP in 2022.
**Cumulative amounts through September 2023.

Although the historical series made available by Caixa reports amounts received only from 2015 onward, it is possible to see an increase in the total amount transferred to the organizations, as well as an increase in or maintenance of the amounts individually received, even with the entry of new actors into the list of beneficiaries as a result of changes in sports legislation, as noted by Marques, Nascimento, Dalmas, and Athayde (2021). It is also important to emphasize that this is the only source of funding whose flow is guaranteed to the organizations every year and that is not subject to budget freezes.

It is therefore known that a significant portion of Brazil's public sports policy is implemented by nongovernmental organizations funded by off-budget resources, particularly federal lottery proceeds. Given that there is little systematized information on how these funds are used and what results they produce, this study seeks to help fill this gap.

3 METHODOLOGY

The study is characterized as predominantly qualitative, descriptive-analytical research, complemented by a quantitative dimension restricted to measuring the level of active transparency of sports organizations. The choice of a multi-technique methodological design is justified by the need to capture different perspectives – governmental, legislative, that of the sports organizations, and observational – on the same phenomenon, namely, the use of lottery funds under the principle of transparent management. It is acknowledged, however, that not all of the planned procedures were fully carried out, as detailed below.

The following techniques were used: literature review, document analysis, mixed-format questionnaire, semi-structured interviews, and participant observation. It should be noted that participant observation was complementary and exploratory in nature and was not subject to a systematic protocol for data collection and analysis. Its findings were used primarily to provide context and to generate interpretive hypotheses, rather than as central evidence for the article's conclusions.

The collected material was subjected to thematic content analysis, following Bardin (2016), comprising the following three stages:

i) pre-analysis – floating reading and constitution of the corpus;

ii) exploration of the material – thematic coding;

iii) treatment of results – inference and interpretation. The literature review grouped scientific works on public policy, active and passive transparency, democratic social accountability, and sports management, providing the theoretical framework needed to interpret the data.

The document analysis collected primary and secondary data in accordance with the "rule of relevance" (Bardin, 2016), under which the selected documents must be suitable as sources of information and contribute meaningfully to the purpose of the

analysis. To that end, an administrative request was filed for access to the case files of the TCU's internal proceedings related to the research topic, through administrative Case 035.079/2023-1, namely:

i) Case 021.654/2014-0 – survey on the National Sports System;

ii) Case 018.158/2016-1 – review of the rules for monitoring the COB and CPB;

iii) Case 004.983/2023-8 – production of knowledge on the active transparency of sports organizations. All requests were granted, with access denied only to documents that were still classified.

In addition, materials were gathered from government oversight institutions, such as the Office of the Comptroller General (CGU) and the Federal Court of Accounts (TCU) itself – guidance, recommendations, court decisions, and case law – as well as information produced by the Executive Branch body with authority over sport. Information was also collected from the official websites of the seven organizations that directly receive public funds derived from lottery operations and fall under the TCU's jurisdiction, pursuant to arts. 22 and 25 of Law 13,756/2018, namely: COB, CPB, CBC, CBCP, CBDE, CBDU, and Fenaclubes.

The semi-structured interviews were conducted in October 2023, guided by a script containing between ten and eleven open-ended questions. The sample consisted of three interviewees: one from the Specialized Audit Unit for Education, Culture, Sport, and Human Rights of the Federal Court of Accounts (AudEducação/TCU), identified as Interviewee 1; one from the Executive Secretariat of the Ministry of Sport (SE/MESP), identified as Interviewee 2; and one from the Sports Committee of the Chamber of Deputies (Cespo/CD), identified as Interviewee 3. This composition sought to capture the perspectives of external oversight, the Executive Branch, and the Legislative Branch directly related to the certification and monitoring of sports organizations that receive lottery fund transfers. Accordingly, the aim was not statistical generalization but an in-depth understanding of the different institutional perspectives. The interviews were recorded with consent, fully transcribed, and returned to the interviewees for validation of the content. They were subjected to thematic content

analysis, with categories defined a priori – active transparency, social accountability, accountability – and emerging categories.

To ensure that the sports organizations' perspective was also incorporated into the scope of analysis, a mixed-format questionnaire (closed and open-ended questions) was administered, adapting the questions used in the interviews to the legal nature of these organizations and to the format of an online questionnaire in Google Forms. The closed questions used a five-point Likert scale (1 = strongly disagree; 5 = strongly agree). The quantitative data were treated using descriptive statistics (frequencies, means, and standard deviations). Responses to the open-ended questions were subjected to thematic content analysis, following the same procedure adopted for the documents. Participation was voluntary, only one response per sports organization was accepted, and respondent anonymity was preserved.

Of the seven organizations invited, five provided valid responses (response rate: 71.4%). The decision not to pursue theoretical saturation is justified by the fact that the sample corresponds to the entire target population, that is, all organizations overseen by the TCU in that category. The respondents' profile, although not individualized in order to preserve anonymity, was characterized by individuals holding management or coordination positions in the areas of financial management and/or compliance.

The research was conducted at the TCU over one semester, with immersion in AudEducação, whose jurisdictional scope includes the sports organizations that receive lottery funds. The experience was linked to the Public Policy Residency (RPP) course of the Public Policy Management program at the University of Brasília (UnB) and was formally authorized under Case 035.079/2023-1. Given its complementary and exploratory nature, participant observation did not follow a systematic recording protocol. The notes were used primarily to provide context and to generate interpretive hypotheses. However, it is acknowledged that immersion at the TCU may have favored the perspective of the oversight body; for this reason, findings derived solely from observation were treated with caution and triangulated with the other sources.

As for the criteria of validity, reliability, and analytical integration, the following procedures were adopted to ensure methodological robustness:

i) internal validity, through triangulation of sources – documents, questionnaires, interviews, and observation – with systematic comparison of the findings and review of the analytical categories by academic peers;

ii) reliability, through intercoder verification on a 20% sample of the material – with minimum agreement of 85% – and validation of the interview transcripts by the respondents;

iii) reflexivity and bias control, with a field diary, weekly academic supervision, and an explicit positionality statement, recognizing that immersion at the TCU may have influenced the interpretation of the phenomena; and

iv) analytical integration, through systematic triangulation organized in cross-comparison matrices, comparing, for each analytical category, the documentary evidence, the questionnaire responses, the interview statements, and the observation notes.

Finally, it should be noted that, although the research was not submitted to a Research Ethics Committee (CEP) – since it was a study involving exclusively public officials and representatives of sports organizations acting in their institutional capacities, without experimental intervention or collection of sensitive data – all ethical procedures necessary to ensure the participants' free consent were adopted.

In the case of the semi-structured interviews, interviewees were informed in advance of the research objectives, the voluntary nature of participation, and the possibility of withdrawing at any time, and they signed the Informed Consent Form (TCLE), which authorized the recording and use of their statements for academic purposes, with anonymity guaranteed when requested.

As for the mixed-format questionnaire administered to the sports organizations, the instrument was preceded by a brief presentation of the research, with a specific field for confirming voluntary participation and awareness of the aggregated and anonymous treatment of the data. In this way, it was ensured that both interviewees

and respondents acted free from any form of coercion, in observance of the principles of autonomy, beneficence, and nonmaleficence.

4 RESULTS AND DISCUSSION

This section presents and discusses the results obtained through questionnaires and interviews with representatives of sports organizations that receive lottery funds and with public officials involved in overseeing those funds. The analysis seeks to compare these actors' perceptions with the regulatory framework presented in the previous section, in order to identify the extent to which the legal requirements for transparency and social accountability have been reflected in brazilian sports management practice.

4.1 Lack of representation and diversity in sports management

Before turning to the more specific analysis of transparency and oversight of the use of lottery funds, it is worth making a few brief remarks about the profile of sports managers. The analysis of the questionnaires administered – despite the very small sample – confirms the low representation and diversity in sports management. Notably, there were no respondents who self-identified as female or as Black, Asian, or Indigenous. The sample consisted of individuals who identified as male (100%); over 55 years of age (80%); White (80%); married (60%); with postgraduate degrees (60%); and with a monthly household income of approximately 15 minimum wages (60%).

These data confirm the unequal distribution of gender in sports management, identified and problematized by Rubio and Veloso (2019). According to the authors, advances in sports participation[1] have not been replicated in the field of sports leadership and management – sectors in which the levels reached by women remain similar to those at the beginning of the twentieth century. Observing the composition of the COB General Assembly, Rubio and Veloso (2019, p. 60) warn that "there is only one woman

[1] A significant example of progress toward gender equality in sports participation was the Paris 2024 Olympic Games, in which, for the first time in history, an equal number of places was recorded for women and men.

president among 39 confederations, and only five of the 12 athlete representatives are women."

In sum, the scenario reproduces inequities present in other spheres of brazilian society but, at the same time, holds great potential for promoting diversity, through initiatives aimed at broadening the participation of different groups in the leadership positions of sports organizations. The LGE incorporated this concern by establishing specific provisions on diversity, such as the one in item IX of art. 36, which requires, as a counterpart for sports management, a minimum of 30% women on the fiscal councils of the organizations.

4.2 Active and passive transparency in brazilian sports management

The first questions put in the interviews and questionnaires sought to assess how the representatives of the beneficiary organizations understood the public nature of the federal funds legally allocated to their activities within the scope of public sports policy. Although sports activities are private in nature, all respondents recognized the need to adopt active and passive transparency mechanisms: 80% strongly agreed with this statement and 20% agreed.

In this regard, the organizations' responses indicated that receiving funds entails duties of transparency, responsibility, and accountability to society, regardless of the private nature of the beneficiary organizations. In other words, the public origin of the funds they administer requires that their use be demonstrated in a transparent and responsible manner. Consistent with this perspective, Rodrigues, Tondolo, Lunardi, and Brambilla (2022) found a positive and significant association between accountability and perceived public trust, reputation, perceived quality, and intention to donate in nonprofit institutions.

Moreover, a systemic interpretation of the regulatory framework leads to the conclusion that no other interpretation would be possible, above all because of two factors: the

legal conditions applicable to the use of the funds and the oversight authority expressly assigned to the TCU[2].

As for the interviews conducted, the statements on the nature of lottery funds and the resulting imperatives of transparency reinforce the relevance of this principle in sports management.

> Without a doubt, lottery money... it has an indisputably public nature in the portion that is meant to foster public policies, right? [...] And regardless of whether it is managed by a private entity or a public entity, public money requires treatment that ensures transparency (Interviewee 1).
>
> So, I'm very much a flag-bearer for transparency, I always have been. I think these organizations have a function: even though they are private organizations, they have a social function, right? And that's why they receive public money. So, if we look at it from that perspective, the money is public, it is allocated because there should be some guidance on it and it should serve public sports policy. I think that's, you know, that was the ideal design, and so, with that, I think we have... we have to have these instruments to be able to question and demand that it be used in the best way, or in the way that serves its community (Interviewee 2).
>
> I think this has been improving, it has been developing, and I attribute much of that to the legislative developments of recent years regarding these conditions for receiving public funds [...] many of these initiatives went in the direction of greater transparency and greater publicity and greater efficiency in the use of public funds, not least because that is a condition [...] stipulations that have been added to brazilian legislation, but, of course, also because of a movement [...] of demands from the press, well, from others, from athletes, right? (Interviewee 3).

It is also worth mentioning another excerpt from Interviewee 3's statement, which is in harmony with the imperatives of social accountability and public transparency, especially in a scenario of scarce resources and infinite demands, calling into question both the choice of beneficiaries and the amount allocated to each of the actors that make up the system. This position thus raises a pivotal question to be addressed, in particular, by the Legislative Branch, as a means of social legitimation:

[2] Art. 25 of Law 13,756/2018 expressly assigned to the TCU the authority to oversee the use of these funds, which includes assessing the cost-benefit and effectiveness of federal spending.

> and then I always raise one point [...] I'll give an example here, okay, but it could be any of them, right? But why, why were the CBC or the CBDU, why were these private entities the ones chosen to receive public funds? So there you have a prior question, which is a whole matter of lobbying, I mean, a whole matter that comes before any kind of oversight [...] (Interviewee 3).

Regarding the organizations' active transparency – disclosure of information to society on their own initiative – the comparison of the answers obtained in the interviews and questionnaires shows a clear divergence among the actors involved in the public policy. While the responding organizations rated their level of active transparency as very high (60%) or high (40%), the interviewees, although recognizing progress on the subject, suggested that transparency was merely pro forma, given that it is a mandatory requirement for obtaining the certification needed for transfers of federal funds.

Sports legislation requires the disclosure of certain information on the official websites of sports organizations in order to obtain MESP certification, which makes them eligible for federal transfers. However, Interviewee 2 questions these institutions' motivations for complying with the requirements set out in art. 18-A of the Pelé Law:

> Genuinely, no. They have it incorporated starting from the... from 18-A itself, right? It brings in a bit of the mechanisms, um... some governance mechanisms, some transparency mechanisms [...] that is the main factor because they start publishing a series of information, but still from a perspective, first, of obligation, and second, because they try to take a very specific cut, looking at what the public money is, or, at most, the lottery money (Interviewee 2).

At this point, it is worth mentioning the assessment carried out by the TCU on the availability of information on the official websites of the organizations examined. The work systematized the regulatory framework applicable to the disclosure of data on the internet, identified content of social interest in light of the requirements of Law 12,527 of November 18, 2011, the Access to Information Law (LAI), and compiled good practices observed during the analysis. The individualized results, according to the established criteria, are found in case file Case 004.983/2023-8.

That work recognized the applicability of the LAI to organizations that receive lottery funds and, in accordance with TCU requirements, to institutions that also manage off-

budget funds, such as the “S” System and the professional oversight councils. For these cases, the Court has already established the minimum scope of data that must be made available to the public, as well as the appropriate means for disseminating them.

Considering the universe analyzed, the possibility of promoting “managed competition” among the organizations is considered as a way of encouraging management transparency, improving services, and strengthening social responsibility. This concept, borrowed from the field of private-sector management, has been applied in discussions on the modernization of public management, especially with regard to results orientation and the accountability of managers. From this perspective, each body or organization funded by the State must establish a strategic plan, with defined objectives, a breakdown of targets, and a choice of the policies needed to achieve them – and be held accountable for the results achieved and the efficient use of the resources employed (Bresser-Pereira, 2008).

It should be emphasized that this “approximation” with the field of management does not disregard the specificities of public administration, nor does it confine citizens to the status of “clients” or “consumers.” On the contrary, it starts from a democratic perspective, according to which citizens, as rights holders, must have access to information of public interest held by the State or its delegated agents. In this context, transparency also strengthens the different mechanisms of accountability – vertical, horizontal, and societal[3] – expanding the conditions for oversight of state action, social legitimation, and improvement of public services, regardless of the agent that provides them.

In the context in which it was used, the term “managed competition” aims at excellence while reducing expenses related to the oversight of the organizations involved in sports

[3] According to Carvalho and Carvalho (2021), in democratic regimes, the accountability of rulers can take three forms, the last being an offshoot of the second, namely: *i)* horizontal accountability, exercised by state agencies, such as the oversight exercised by the TCU over public administration; *ii)* vertical accountability, exercised by society, especially through the electoral process; and *iii)* societal accountability, related to social participation and the work of civil society organizations and the media.

management. In this sense, although there is not yet a National Sport Plan[4] or an equivalent document establishing performance targets and indicators for these organizations and enabling them to be held accountable accordingly, it is believed possible to promote healthy competition capable of encouraging governance practices guided by transparency and broad access to information of public interest. In this way, without departing from the responsibility assigned to the external oversight body but, on the contrary, drawing on its work to qualify the information disclosed by the organizations, it is considered possible to strengthen the mechanisms of social accountability over the use of funds from lotteries.

As for passive transparency, the research results show that this mechanism is still underused, given that 60% of the responding organizations stated that they do not receive requests for access to information. This result may be related both to the absence of adequate channels for this purpose and to insufficient publicizing of request procedures, an aspect that calls for further analysis. The finding also reinforces the importance of active transparency, especially as an instrument for expanding access to information and strengthening social participation in sports management.

4.3 Oversight of the use of lottery funds by sports organizations

Regarding the oversight and monitoring of lottery funds used by sports organizations, carried out by the MESP and the TCU, an unmistakable divergence of understanding was identified between the beneficiary organizations and the public officials interviewed, above all concerning the sufficiency and adequacy of the Annual Report on the Use of Funds. Provided for in art. 23 of Law 13,756/2018, this instrument is used to present to the Ministry the programs and projects carried out in the previous fiscal year, which are subsequently submitted to evaluation by the National Sports Council (CNE).

The divergence identified can be analyzed in light of Schedler's (2004) distinction between the dimensions of *answerability* (the duty to render accounts) and

[4] The National Sport Plan, the subject of Bill 409, was approved by the CD in 2022 and sent to the Federal Senate on July 5 of that year. The bill remains pending in the Senate.

enforcement (sanction) of accountability. While the organizations assess the Annual Report on the Use of Funds as sufficient, possibly because they associate accountability only with the obligation to provide information, the interviewees point to the absence of performance parameters and of consequences for the improper use of funds, which highlights the weakness of the sanctioning dimension. O'Donnell (1999) had already warned that horizontal accountability in new democracies often suffers from "enforcement deficits," in which oversight agencies have the power to monitor but not to impose effective sanctions. This diagnosis appears applicable to the case of brazilian sports funding. Mulgan (2003), in turn, distinguishes authentic accountability from mere compliance procedures, suggesting that the existence of external scrutiny without the possibility of sanction constitutes an incomplete exercise of accountability.

While all the organizations agree that the report is an adequate and sufficient instrument for monitoring the use of lottery funds and for substantiating spending before the MESP, the interviewees were emphatic in stating that the current model is neither adequate nor sufficient to assess how these amounts were actually used.

When asked about this point, Interviewee 2 revealed an important aspect regarding proof of the effectiveness of spending:

> Actually, it wasn't the only one exclusively, right? [...] I think we would have to have other instruments, because it's no use having a report when I don't have, perhaps, a basis for analysis, right? So what am I going to analyze it against? What was the initial planning? [...] How am I going to tell them that the money was well or poorly used, if we don't have a parameter, if we don't have, there, any... What was my objective? What was the planning that was devised and where did it get to? So, when we had, for example, the performance contracts that were provided for in the legislation but were never implemented, that was a mechanism that allowed us to address, to some extent, that perspective, targets, objectives.

The absence of a performance contract, pointed out in Court Decision 3,162/2016–TCU–Full Court, makes it difficult to measure the effectiveness of spending, since there is no agreement on targets and results, which limits the capacity to oversee and monitor the organizations. Moreover, the lack of this instrument restricts the possibilities for holding organizations accountable, as it reduces the capacity to attach consequences to the improper, inappropriate, or ineffective use of funds.

Beyond the oversight exercised by the competent bodies, the adoption of good active transparency practices favors the democratic character of public fund management by expanding the possibilities for social accountability. Consistent with this understanding is the fact that 100% of the organizations responding to the survey agreed that citizens' access to information on how funds are used is an important aspect of exercising social accountability – 60% strongly agreed with the statement and 40% agreed.

However, formally, the Annual Report on the Use of Funds is not capable of capturing, even minimally, how the funds are used, as Interviewee 1 emphasized when asked about the report:

> No, I don't consider it so, no, very summary [...] it is regulated to be that way. But, well, you can't assess the complex management of an organization over a year with a report that is mostly big numbers, broad outlines, and so on. [...] But I don't think it's sufficient. I don't think it has to be. [...] It depends on what else is made available openly on the portals. So, if we have a lot of things, I mean, we can see everything easily, accessible on the portals, you need, maybe you don't even need this annual report.

With regard to the oversight authority exercised by the TCU, Law 13,756/2018 and the LGE state, respectively, that:

> Art. 25. The Federal Court of Accounts, without prejudice to the analysis of the annual accounts of managers of public funds, shall oversee the use of the funds allocated to the COB, the CPB, the CBC, the CBCP, the CBDE, the CBDU, and Fenaclubes (Brazil, 2018a).
>
> Art. 34. Sports organizations that receive funds derived from sports betting pools, drawings, and lotteries shall administer such funds in accordance with the general principles of public administration, and may use them directly or in a decentralized manner through the organizations that make up their respective subsystems, and shall be overseen in this activity by the Federal Court of Accounts (Brazil, 2023a).

It should be noted that the TCU oversees sports institutions on the basis of TCU Normative Instruction (IN-TCU) 48 of December 15, 2004. However, this regulation is outdated (or inapplicable) owing to the many changes made to sports legislation over the years. Thus, in practice, the Court currently has no specific normative instrument

regulating how these organizations render accounts since, although they fall under the Court's jurisdiction, they do not conceptually fit the definition set out in IN-TCU 84 of April 22, 2020[5].

Despite the current lack of regulatory instrumentation, it is worth noting that a working group set up to review the current regulation, after consulting the sports organizations subject to the TCU's jurisdiction, proposed a new system for rendering accounts to the Court. The proposal includes, among other measures, the periodic submission of information to the TCU and the adoption of a model for disclosing data of public interest on institutional portals through active transparency. Because it is a proposal for a new oversight model, the document was submitted for consideration by the ministers of the Court of Accounts and by the Public Prosecution Office within the TCU (MPTCU). At the time the research was concluded, it was in the office of the rapporteur minister.

In practical terms, the aim is for managing organizations to adopt an approach that goes beyond a strictly compliance-oriented perspective and to disclose information in a manner consistent with the public nature of the funds they administer. This presupposes making clear, accessible, and quality content available to interested parties, without any need for identification or justification for access, in line with the LGE and the principle of transparent and democratic sports management.

Contrary to what the LGE advocates, certain groups attempt to distinguish themselves from other bodies and organizations responsible for managing funds, clinging to the formalism of definitions that restrict the scope of the obligations applicable to them. This stance can be understood in light of Olson's logic of collective action, as cited by Melo (2020), according to which small, organized groups end up succeeding in defending specific interests, including by influencing the legislative process, even when in tension with broader public interests.

[5] IN-TCU 84/2020 establishes rules for the rendering of accounts by administrators and officials responsible for the federal public administration, for purposes of judgment by the TCU. Because they are private-law legal entities that receive lottery funds, sports organizations require specific regulatory treatment.

In this sense, the evidence in the literature seems to be in dialogue with the statements gathered in this study. Studies indicate that the sports field still lacks effective accountability mechanisms. In this context, Martins and Reis (2017) state that “the power structure in these organizations has enabled the development of self-interested practices among managers.”

Lastly, a point identified in both the document analysis and the interviews deserves highlighting, namely, the regulatory authorization for organizations to use a significant portion of the amounts they receive on administrative expenses. Besides the lack of clarity about how these amounts are used, the possibility of spending up to 25% of the funds for this purpose may reduce incentives for the financial sustainability and cost-benefit performance of the beneficiaries.

On the contrary, the data collected suggest that the limit set by art. 5 of MESP Regulation 341/2017 constitutes a regulatory authorization for almost indiscriminate spending, covering a broad spectrum of expenses without effective controls being applied by supervisory bodies. Moreover, the aforementioned regulation does not specify, with a sufficient degree of detail, the expenses that may be charged to this budget item. The LGE contains provisions that “argue” against the financial dependence of these institutions on the State and, consequently, against the existence of such a sizeable percentage reserved for this type of expense, as can be seen in the following provisions.

> Art. 36. Only Sinesp sports governing bodies and sports organizations that meet the following requirements shall be eligible to receive transfers of federal public funds from direct and indirect administration and funds derived from sports betting pools and lotteries, pursuant to this law and art. 217, *caput*, item II, of the Federal Constitution:
> I – have financial viability and autonomy, as evidenced by their most recent financial statements and a declaration to that effect signed by their highest-ranking official;
> II – be in good standing with their tax and labor obligations, as evidenced by the issuance of the respective clearance certificates or, in the case of debt refinancing, the respective positive certificates with the effect of negative certificates;
>
> [...] (Brazil, 2017).

It is therefore evident that public financing of the beneficiary organizations' administrative activities should be the exception and, for that reason, should be subject to adequate demonstration and transparency, including as a way of legitimizing the State's decision to allocate funds to their core activities. In this sense, information, besides being a right, is an asset of interest both to the organization itself and to society in general, as it makes it possible to monitor the use of public funds in this policy.

Accordingly, investment in participatory democracy, especially through active transparency, which equips social accountability to develop its full democratic potential, would have the power to improve the very logic of accountability or the "responsiveness" of agents, as political scientists prefer to call it.

Finally, with regard to the public disclosure of information of public interest, it is considered essential to move beyond the compliance perspective in disclosing information on the respective official portals, and to broaden the understanding of the benefits of transparency. In addition, it is indispensable that society be involved, taking advantage of the technological resources available for consuming qualified information, and that data and information be available and up to date, in a simple format that citizens can understand. It is therefore incumbent upon the State bodies and organizations involved in overseeing lottery funds to build a public transparency governance structure that fosters standardization and transparency in support of operationalizing accountability and participatory democracy.

5 CONCLUDING REMARKS

The main objective of this article was to analyze the use of lottery funds by brazilian sports organizations, using the principles of transparent and democratic management as a reference. In this sense, rather than a quantitative analysis of the amount or allocation of the funds used, the aim was to problematize aspects of active and passive transparency and of social accountability in sports management, focusing on the organizations that benefited from the off-budget funds derived from sports betting pools and lotteries between 2015 and 2023.

From the material collected, it was possible to observe divergences between representatives of sports organizations and public officials regarding the degree of transparency, access to information, and the depth with which information should be provided. At the same time, by way of conclusion, an overview was drawn up based on four challenges that still exist with respect to transparency in brazilian sport.

The first challenge to be addressed is contextual in nature: since they are not public bodies or entities proper, the sports organizations benefiting from lottery funds disclose information from a compliance-oriented perspective, concentrating on meeting the formal requirements for receiving transfers.

The second challenge is to broaden and standardize access to information through active and passive transparency, fostering the democratic and civic exercise of social accountability.

The third challenge is institutional in nature, and another one, procedural, arises from it. Currently, Law 13,756/2018 assigns to the MESP the first instance of oversight, by defining its responsibility for analyzing the use of the entrusted funds through the Annual Report on the Use of Funds. Although the beneficiary organizations consider this mechanism satisfactory, public officials were unanimous in considering it inadequate and insufficient. This limitation is compounded by the absence of an additional instrument in which performance targets are set and measured, so as to tie receipt of the funds to the fulfillment of social delivery commitments. Thus, in the absence of a formal commitment to deliver results, the possibilities for holding sports organizations accountable for their use of public funds remain limited to the existing compliance mechanisms, with no performance-oriented oversight model having been consolidated to date.

The same legislation expressly provides that the institutions listed in art. 25 of Law 13,756/2018 – COB, CPB, CBC, CBCP, CBDE, CBDU, and Fenaclubes – are under the jurisdiction of the TCU. However, although a specific normative instrument exists to govern this oversight, IN-TCU 48/2004 is considerably outdated and, in practice, proves insufficient in light of the changes that have occurred in the sector. For that

reason, a proposal to revise that regulation and to formulate a new oversight strategy applicable to this group of entities under its jurisdiction, taking into account their particularities and the entry of new beneficiary actors over the years, is still under way within the Court.

In light of the challenges presented here, it is hoped that this work will contribute to overcoming perspectives that, by relying strictly on formal eligibility criteria, tend to justify the maintenance of low levels of transparency regarding information of collective interest. The research results indicate that the use of public funds requires, in return, adequate accountability for how they are used and for the results achieved, since these amounts are financed by society and administered for the benefit of the public interest.

Finally, additional studies are suggested on the future expansion of active transparency initiatives to organizations that receive public funds through decentralizations made by the direct beneficiaries of lottery funds, such as clubs, state federations, and sport-specific federations. It is also relevant to deepen the analysis of parliamentary amendments allocated to the “sport” function – especially in view of their growing share in financing the sector, compared with the budget initially allocated to the MESP, and the low levels of transparency associated with this form of transfer. Investigations in this direction may help identify the particularities of this instrument, as well as its flows and oversight mechanisms.

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Andréa Louise Aires Tavares: conceptualization, investigation, formal analysis, and writing of the original version.

Vinicius Sousa Ferreira: investigation, writing of the original version, and review and editing.

João Vitor Rodrigues dos Anjos: investigation, data curation, and review and editing.

Pedro Fernando Avalone de Athayde: conceptualization, methodology, project administration, supervision, validation, and review and editing.

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