

Systemic Report on the Audit Sports and Leisure

2016 Systemic Report on the Audit of the Sports and Leisure Function (FiscEsporte)

FiscEsporte 2016 offers a systemic vision on sports public policies that involves budget execution of the Federal Government in the Sports and Leisure Function from 2013 to 2015; evaluation of the indicators linked to the national sports policy as seen in the Multiannual Plans of 2012-2015 and 2016-2019; and diagnosis of the implementation status of the Centers for Initiation to Sports (CIE) and the National Sports Plan (PND).

Main observations

- Sports policies are funded mainly by resources coming from prognosis contests (such as lottery) established by law (Lei 9.615/1998), from tax breaks (Lei 11.438/2006) and from the General Union Budget.
- The Sports and Leisure Function is among the less costly government functions in the federal budget. Besides, historically speaking, its budget execution has been very low.
- There was an expressive increase in collected resources and projects funded by the Law to Encourage Sports (LIE) since it was created in 2007 until 2015. However, we observed concentration of projects and fundraising in

the South and Southeast regions; low reflection of sports in small towns, great preference for high performance sports by the sponsors to the detriment of basic sports.

- The South and Southeastern regions are also the largest beneficiaries of resources transferred by the Ministry of Sports (ME) through voluntary transfers (See Figure 1).
- Four of the six indicators used for the evaluation of the national sports policy in the 2012-2016 PPA were not calculated because of the absence of data. Therefore, the decision-making of managers of ME during the period were not supported by the indicators.
- There are weaknesses in the indicators used to assess the sports policy. In general, the indicators listed in the 2012-2015 and 2016-2019 PPAs are not clearly related to the objectives, goals and initiatives of the Budgetary Program of 2035, which is under ME responsibility.
- There are risks of inefficiency and ineffectiveness of the Program for construction of CIEs because of low budget and financial capacity of the beneficiary municipalities to maintain the centers working properly after the completion of the works financed by the Federal Government.
- In 2018, the goal for conclusion of all the 249 CIE projects approved, about one third in each year between

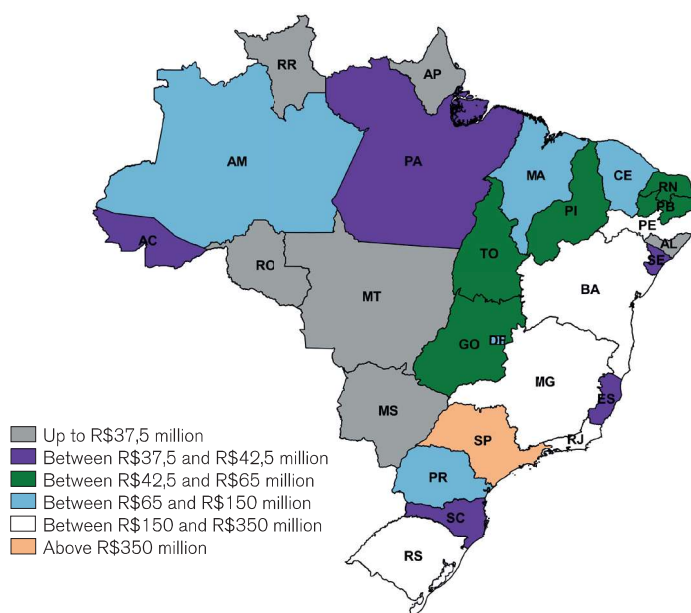
Figure 1

Amount of resources transferred by the ME through Voluntary Transfers per state, from 2013 to 2015

Source: Siconv. (Downloads: Convênios Celebrados)

Elaborated by: TCU/ SecexEducação

Note: Amount of resources based on the total amount of each instrument recorded in the SICONV, by Unit of the Federation, between 2013 and 2015.





2016 and 2018, will not be accomplished as planned. In 2016, only 39 CIEs received authorization to start the works and, until the end of the audit (Sep/16), only one center was delivered to society. According to ME, the main reason for the delay in delivery of the works stems from the contingency budget suffered by ministry in recent years.

- We observed that the ME has not yet proposed the National Sports Plan (PND) to the President of the Republic. Therefore, transfers of federal public resources and tax exemptions granted to entities of the National Sports System are not in conformity with the requirements contained in Laws 9,615/1998 and Decree 7,984/201, which state that such transfers and tax breaks should occur following the PND. With the lack of a plan, there are no guidelines for the application of resources, the monitoring and evaluation mechanisms of this application are not defined, as well as the responsibilities of the agencies and entities of the Union and the members of the PND are not explicit concerning the implementation of public policies.
- We found weaknesses in the planning of actions to be performed by ME, since the institution took over a decade to develop its strategic planning and, currently (Sep/16), there is no planning tool in the Ministry with a vision longer than 4 years.

What the Court decided

TCU has recommended measures to be adopted by the ME in order to improve the LIE to give greater effectiveness to this promotion instrument as well as to promote the democratization and decentralization of sports and recreation throughout the Brazilian territory.

We also recommended the improvement of internal processes of the Ministry for a better management of voluntary transfers granted, in addition to the adoption of measures to reduce the large number of rendering of accounts that are pending conclusive analysis.

The Court also recommended that the ME should ask the municipality to submit the CIE Management and Maintenance Plan, with the respective proof of its financial capacity to maintain the proper functioning of the Center, as a precondition for the formalization of the respective commitment terms.

Decision data

Decision: 3140/2016 – TCU – Plenário

Date of the session: 12/7/2016

Rapporteur: Min. Vital do Rêgo

TC: 008.602/2016-6

Technical Unit in Charge: SecexEducação