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Corporate governance and sustainability in the sports third sector: the impact of public utility certification on the promotion of sports.

Corporate governance and sustainability in the third sports sector: the impact of public utility certification on sports funding

Corporate governance and sustainability in the third sports sector: the impact of public service certification on sports promotion

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SUMMARY

This scientific article analyzes the direct correlation between the adoption of corporate governance mechanisms and the economic sustainability of sports associations in the Third Sector. The research investigates the impact of the Regulatory Framework for Civil Society Organizations and the legal requirements for obtaining Public Utility certification. The study demonstrates that administrative formalization acts as the main instrument for attracting public and private resources through incentive laws and parliamentary amendments. The results show that the transition from amateurism to institutional compliance is essential for the maintenance of grassroots projects. It concludes that legal regularity fosters financial sustainability and enables the implementation of public policies for social inclusion through sport.

Keywords: Third Sector. Public Utility. Corporate Governance. Sports Law. Economic Sustainability.

ABSTRACT

This scientific article analyzes the direct correlation between the adoption of corporate governance mechanisms and the economic sustainability of sports associations in the Third Sector. The research investigates the impact of the Regulatory Framework for Civil Society Organizations and the legal requirements for obtaining the Public Utility certification. The study demonstrates that administrative formalization acts as the main instrument for raising public and private funds through incentive laws and parliamentary amendments. The results show that the transition from amateurism to institutional compliance is essential for the maintenance of grassroots projects. It is concluded that legal regularity fosters financial continuity and enables the execution of public policies for social inclusion through sports.

Keywords: Third Sector. Public Utility. Corporate Governance. Sports Law. Economic Sustainability.

1. INTRODUCTION

The Third Sector has become established within the legal framework and contemporary social dynamics.

as a fundamental sphere of action for achieving objectives of public interest.

In the field of sports, civil society organizations play the fundamental role of...

To democratize access to sports practice, frequently overcoming operational limitations.

Direct state powers. The Brazilian constitutional text elevates sport to the category of a social right.

guaranteed to all, requiring the formulation of integrated public policies. The actions of

grassroots sports associations embody this constitutional guideline by including thousands of

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young people in physical and educational development programs.

Despite the undeniable material relevance of these entities, the historical landscape of the sector is marked due to profound economic vulnerability and chronic management challenges. Dependence Excessive seasonal donations and amateurish administration make planning impossible. long-term budget constraints, condemning high-impact social projects to closure. Premature. Financial sustainability requires overcoming the purely philanthropic model. towards a financing structure based on formal partnerships with the public sector. and the private sector. The professionalization of the administration of these entities has become a legal and market imperative.

Formal recognition, through Public Utility certification, combined with the guidelines of The Regulatory Framework for Civil Society Organizations represents the legal solution for this. instability. This study analyzes the legal requirements for obtaining this status. The governmental sphere and its decisive influence on the ability to raise funds.

The central objective is to demonstrate, academically, that corporate governance and compliance Regulatory measures are indispensable pillars for the long-term viability of sports associations, guaranteeing the effective realization of the fundamental right to sport.

2. RESEARCH METHODOLOGY

The structure of this scientific article followed the dictates of descriptive research and exploratory, with a strictly qualitative approach. The deductive method guided the Development of reasoning, based on the analysis of general rules of administrative law. and constitutional, to understand its specific application in promoting grassroots sports. A A systematic literature review was the main tool for constructing the theoretical framework, analyzing the specialized doctrine in the Third Sector and in law sporting.

The documentary research focused on a detailed scrutiny of applicable federal and state legislation. to the partnership system between public administration and civil society organizations. The survey included a thorough analysis of the federal law that establishes the general rules on sports and current tax incentive laws. The time frame covered the production bibliographical and legislative texts edited and updated until 2025, ensuring contemporaneity. and the scientific validity of the normative analyses presented.

The methodological rigor excluded the use of academically invalidated sources, such as

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opinion articles and open collaborative platforms. The triangulation of data extracted from Legislation combined with academic literature allowed us to validate the hypothesis that compliance Legal reform is a logical and necessary antecedent to economic sustainability. The process of The research ensured the formulation of solid guidelines for legal professionals and managers. sports, basing the conclusions on rigorous and verifiable legal premises.

3. The Third Sector and the Regulatory Framework of Organizations CIVIL SOCIETY

The development of the Third Sector in Brazil paralleled the country's redemocratization and... The promulgation of the current Federal Constitution, which encouraged citizen participation in its implementation. of public policies. Non-profit civil associations have multiplied rapidly, taking a leading role in the areas of social assistance, health, education, and sports. However, the The quantitative growth of these organizations has not been accompanied by legal regulation. Uniform and secure in the early decades. The absence of clear rules for the transfer of resources. Public policies have created legal uncertainty, favoring clientelism and hindering oversight. effective oversight by the control bodies.

The enactment of the legislation known as the Regulatory Framework for Organizations of Civil society represented the greatest paradigmatic shift in the relationship between the State and the private non-profit entities. The legal decree established its own legal framework. standardizing the rules for establishing partnerships and transferring financial resources. governmental. The law established specific instruments, such as the funding agreement and the agreement. collaborative efforts, replacing the old and precarious agreements that were being applied inappropriately. to civil entities. The new legislation imposed strict criteria for public calls for proposals. guaranteeing impartiality and equality in the selection of sports projects.

Compliance with the dictates of the regulatory framework requires a profound effort from sports associations. restructuring of its internal administrative and accounting practices. The legislator conditioned the receipt of public funds subject to proof of prior experience in executing the object of the Partnership and the existence of facilities in full operating condition. The requirement for a registration form. The clean sweep for organizational leaders prevents the establishment of partnerships with entities whose directors whose accounts have been rejected or who have been convicted of administrative misconduct. The moralization of the sector raised the bar for bureaucratic requirements, forcing... Immediate professionalization of statutory boards of directors.

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Establishing clear goals and performance indicators has become mandatory in
Work plans submitted to state scrutiny. Monitoring the execution of
sporting activities have ceased to focus solely on the formal verification of invoices and
It began to include a qualitative assessment of the social impact generated in the community. The association
The partner must provide proof of the effective completion of the training sessions and the athletes' school attendance.
beneficiaries and the pedagogical results achieved throughout the schedule. The milestone
The regulatory framework aligned the management of the Third Sector with the principles of managerial public administration.
focused on the efficiency of spending and the effectiveness of development policy.
The legal certainty provided by this regulated environment primarily benefits the
Training institutions that operate under strict legality. The end of discretion.
Absolute government funding rewards technical competence in project development.
structured sports. The advisory team's in-depth knowledge of this legislation.
The legal structure of the association constitutes a decisive competitive advantage in the processes of
public call for proposals. Compliance with the regulatory framework is the first pillar upon which...
It builds the credibility necessary for equal dialogue between organized civil society and the
entities of the federation.

4. The Legal Nature and Requirements for Public Utility Status

The designation of Public Utility is a formal and solemn recognition.
conferred by the State to private legal entities that provide services of interest.
relevant collective. The legal status does not alter the private nature of the association, but attests to it.
before society, the activities carried out complement the obligations
constitutional powers of the public authorities. The granting of this honor occurs through the processing of
a specific bill in state or municipal parliaments, depending on the sphere of
Intended scope. The qualification acts as an endorsed certificate of suitability.
simultaneously by the local legislative and executive branches.
The procedural analysis for granting Public Utility status is based on documentary requirements.
exhaustive and non-negotiable, stipulated in specific laws of each federative entity. The requirement
The most important thing is to prove that the entity has been operating regularly and continuously over the years.
immediately prior to the formulation of the request. The association must submit reports of
detailed activities that demonstrate the effective provision of free services to

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community, without distinction of race, color, creed or political positions. Proof that the
The sports project truly exists and operates beyond the planning stage, a step only overcome through...
presentation of extensive evidence and statements from authorities.
The bylaws of the applicant entity are subject to rigorous legal review by
Constitutional and justice committees of the legislative assemblies. The document should provide for,
expressly prohibiting remuneration for members of its board of directors and its employees.
Fiscal councils for acting in their statutory functions. The internal regulations must stipulate that
Any and all financial surplus determined at the end of the accounting period will be fully...
reinvested in the maintenance and development of social objectives. The law also requires that
Inclusion of a clause stipulating that, in the event of the entity's dissolution, the assets...
The remaining funds should be transferred to another similar institution that also holds public utility status.
public.
Fiscal and accounting transparency forms the core of parliamentary evaluation and
governmental authorization for granting the seal of recognition. The sports association is
required to present balance sheets signed by qualified professionals
accompanied by the respective financial statements for previous years.
providing a complete list of tax and labor debt clearance certificates
This attests to the financial soundness of the applicant organization. The presence of tax liabilities or
Judicial proceedings against the entity result in the summary dismissal of the project.
recognition, which makes institutional progression impossible.
Maintaining the Public Utility certificate requires the association to remain vigilant.
continuous and uninterrupted regulations. The legislation provides for the revocation of the title if the entity alters
its statutory purpose, it may begin to remunerate directors irregularly or fail to provide [their services].
mandatory annual accounts. The status achieved is not an acquired right.
permanent, but rather a concession conditioned upon the annual demonstration of good practices and
social effectiveness. In this context, legal counsel acts as the guardian of certification.
ensuring that daily administrative routines do not deviate from the strict parameters.
required by the State.

5. Corporate Governance and Compliance in Organizations THIRD SECTOR

The concept of corporate governance, originating in the environment of publicly traded companies...

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publicly traded companies were progressively adapted and absorbed by large organizations.
Third Sector. In the context of sports associations, governance translates into a set of...
of rules, processes and controls that guide the management of the entity, aligning the interests of
The board of directors is aligned with the institutional mission and the expectations of society. Structuring a model of...
Effective governance mitigates agency conflicts, reducing the likelihood that managers...
They use the entity to obtain undue personal, political, or financial benefits.
The implementation of compliance programs stands out as the most sophisticated tool.
To ensure regulatory compliance and risk management in associations. Compliance
Sport goes beyond mere obedience to state laws, also encompassing respect.
unrestricted by the regulations of sports federations and the ethical precepts of the sport. The
The program requires the development of clear codes of conduct and ongoing training.
employees, coaches, and athletes are informed about internal integrity policies. Prevention of
Moral and sexual harassment in dormitories and training centers is a central pillar of any
A compliance system designed to protect adolescents in training.
Accountability in the Third Sector has evolved from the simple organization of physical receipts to...
The requirement for complex independent audit processes. Associations that aim to
Companies that raise large amounts of capital must submit their financial statements to
Verification of external auditing firms registered with the Securities and Exchange Commission.
Proactive transparency, materialized in the publication of balance sheets, impact reports, and minutes of meetings.
Having a board of directors on accessible electronic portals raises the level of credibility of the organization.
The fiscal council, equipped with complete independence and technical expertise, acts as the first...
A barrier against misuse of funds and inefficiencies in the allocation of resources.
Mapping operational and contractual risks is another indispensable facet of...
Modern governance in civil association formation. The legal department works with
due diligence to identify vulnerabilities in partnerships with professional clubs and agents.
Intermediaries and logistics service providers. Due diligence in contract analysis.
The protection of economic and federative rights prevents the association from losing future dividends.
arising from internationally established solidarity mechanisms. Governance
ensures that the sporting talent revealed on the field is properly protected and
Monetized to ensure the continuity of the social project in the long term.
The consolidation of a culture of integrity and transparency acts as a differentiating factor.
Attracting the best technical professionals and managers in the market. Recognized entities.
The integrity of their processes attracts coaches, educators, and lawyers who value...

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Institutional stability and respect for the law. The professionalization of the legal profession and
The administrative process definitively dispels the image of precariousness that historically...
It has harmed neighborhood institutions. Corporate governance in the Third Sector is conclusive proof.
that social and philanthropic purposes can and should be managed with the same efficiency and
austerity expected of a high-performing business corporation.

6. MECHANISMS FOR PROMOTING AND RAISING PUBLIC FUNDS AND PRIVATE

The economic sustainability of a sports association reaches its full potential when...
The entity qualifies to use modern government funding mechanisms. The Law
The Sports Incentive Program is the most comprehensive federal instrument for financing...
sector, allowing individuals and legal entities to deduct part of the income tax due.
through sponsorship of projects approved by the relevant ministry. The raising of these
The resources require the formulation of robust technical proposals that detail the budget, the
Training methodology and goals for serving young people. Approval.
The government's approval of the project acts as a seal of approval for its technical quality and feasibility.
budgetary strategy in the eyes of the investor market.
Public Utility certification acts as an indispensable facilitator, or even a pre-certification.
legal requirement for direct access to state and municipal parliamentary amendments.
Representatives of the legislative branch have constitutional prerogatives to direct...
budgetary resources for works and projects with social impact in their areas of operation.
Regularized associations, with their certificates up to date, become natural centers of
receiving these financial allocations, enabling the construction of multi-sports courts,
The renovation of accommodations and the purchase of a vehicle fleet for transporting base teams.
Transparent institutional coordination allows the demands of the sports community to be met.
translated into lasting structural investments.

The alignment of sports associations with the principles of environmental, social, and governance.
and corporate has opened up new and abundant avenues for raising non-private funds
incentivized. Large multinational corporations actively seek partnerships with
Third Sector entities to implement their social responsibility strategies and
Adding value to their brands. Associations that demonstrate the existence of internal controls.
Rigorous policies, minority inclusion initiatives, and social impact reports become partners.

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Ideal strategies for the productive sector. The transfer of private resources to the association.
It occurs in an environment of high predictability and alignment of corporate values.
Diversifying revenue sources is the main strategy for mitigating financial risks.
successfully adopted by the training associations. Exclusive dependence on a single
A line of government funding or funding from a single sponsor exposes the project to shocks.
External factors during times of economic crisis or state budget constraints. Planning
The entity's strategic financial strategy should seek a balance between funds derived from laws and
Incentives, public funding opportunities, direct sponsorships, and monthly contributions from supporters.
The plural management of the treasury ensures the maintenance of the multidisciplinary technical staff and the
Continued training even in the face of seasonal revenue disruptions.

Legal counsel plays a surgical and highly precise role in contract engineering.
necessary for receiving all these multifaceted contributions. The drafting of terms of
Sponsorship, technical cooperation agreements, and internal procurement regulations require thorough analysis.
Knowledge of contract law and administrative sanctioning law. Shielding the
The processes for acquiring goods and contracting services with public funds avoid disallowance.
of expenses in the dreaded final accounting before the courts of accounts. The ability to
Raising financial resources must necessarily be accompanied by an identical capacity to
to manage and provide accounts with absolute documentary integrity.

7. The Fundamental Right to Sport and its Social Impact

The Federal Constitution elevates the practice of sports, both formal and informal, to the status of a right.
Fundamental social responsibility, a duty of the State and of all society. The Magna Carta establishes
explicitly stating that the government should allocate resources primarily to sports.
educational and, in specific cases, high-performance sports. The inclusion of this guarantee
The constitutional text recognizes the inherent potential of sports activity as an instrument.
Education, health, and social integration. Sport acts as a universal language, capable
to transcend the severe socioeconomic inequalities present in large metropolises and
in the municipalities in the interior of the country.

Sports associations in the Third Sector embody this constitutional mandate.
acting as true extensions of public education policies in peripheral regions.
The free and structured offering of training in sports such as soccer fills the
Free time for teenagers in the hours opposite to school. Grassroots sports, conducted in a way

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In a pedagogical approach, it teaches, in practice, basic concepts of teamwork and respect for rules.
hierarchy and overcoming individual limits. The court or soccer field becomes the
A more attractive and effective classroom for transmitting fundamental civic values to
Building citizenship.

The social impact promoted by training entities is amenable to scientific measurement.
through monitoring human development indicators and reducing
local crime. Sociological studies directly correlate the implementation of centers
well-managed sports programs with a significant drop in school dropout rates and in
Youth involvement in drug trafficking. The athlete enrolled in a sports project.
High-level professionals acquire real prospects for socioeconomic advancement, whether through
professionalization in the field, whether through obtaining university scholarships
linked to physical performance. The transformation of a single youth trajectory generates effects
Positive and expansive outcomes throughout your entire family unit.

The interface between sports law and the law of children and adolescents requires that...
Training associations should always act in strict accordance with the doctrine of integral protection.
Young talent cannot, under any circumstances, be treated as merchandise or as...
A speculative financial asset held by the institution that hosts it. State funding and transfers.
The knowledge received should be applied to the holistic development of the individual, encompassing the
psychosocial development, adequate nutrition, and the unconditional guarantee of attendance
school. The purpose of grassroots sports is not to forge champions at any human cost, but
Yes, to structure healthy citizens capable of facing the challenges of adult life with dignity.

The Third Sector, when organized and duly certified by the State, reaches the peak of its function.
social policies act harmoniously and complementarily with state public policies.
Public utility associations are ideal partners for distributing federal funds effectively.
ensuring that investments reach the top of the social pyramid directly, without
Structural waste. The legal protection afforded to regulatory entities is reflected.
directly impacting the social protection offered to young athletes across the country. Strengthening
The institutional structure of sports associations is the most powerful legal and economic tool.
for the full realization of the fundamental right to human development through
sport.

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CONCLUSION

The thorough investigation developed in this scientific article highlights the transformation
paradigmatic shift that sports organizations experience in the contemporary context of
Third Sector. The legislative evolution promoted by the regulatory framework demanded overcoming the
A philanthropic model rooted in amateurism, imposing the adoption of management practices based on...
In accordance with legal requirements and technical efficiency. The structuring of administrative processes.
Rigorous standards have ceased to be a mere accounting nicety and have become a determining factor.
for the very survival and institutional continuity of grassroots associations.
Formal recognition, through Public Utility certification, is consolidated as
a major turning point in the economic trajectory of training entities. The process
legislative and the fulfillment of the rigorous documentary requirements demanded for the granting of
The certification process acts as a true prior audit, endorsing the probity of the board of directors and
The material relevance of social activities. The status achieved before public authorities.
It transforms the association's corporate image, giving it the necessary seal of credibility.
to act as a legitimate partner of the State in the decentralized budget execution.
The research unequivocally confirms that the implementation of governance mechanisms
Corporate and compliance practices have a direct and causal correlation with success in attracting...
resources in the market. The sports financing ecosystem, composed of laws of
Tax incentives, sectoral funds, and sponsorships linked to social responsibility are rejected.
Categorically, the transfer of funds to institutions lacking rigorous accounting controls.
The ability to develop structured projects, secure the planned funding, and provide accountability.
With mathematical precision, it is the tripod that sustains the economic sustainability of the sports association.
in the long term.
The proactive and highly specialized performance of sports and administrative law firms is key.
A master craftswoman who enables this structural transition towards managerial excellence. Safe navigation.
through legal decrees, the drafting of protective statutory provisions and contractual safeguards in agreements
Cooperation requires in-depth and applied legal knowledge. The legal professional
Those who work in the Third Sector perform an essential strategic function, acting as an architect.
in building solid foundations capable of supporting large-scale athletic training projects and
citizen.

The ultimate impact of this managerial modernization is directly reflected in the protection of rights.
fundamental benefits for the children and adolescents assisted by these invaluable projects.

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The financial stability achieved through regulatory compliance ensures that the doors
training centers should remain open, ensuring a continuous supply of education.
Sports and psychosocial safety. The State, when transferring resources to duly authorized entities...
Endorsed and audited, it optimizes the effectiveness of its assistance policies and fulfills the
constitutional mandate to promote the common good without distinction.
Establishing an environment of integrity and transparency in grassroots sports is one way forward.
irreversible and an irrevocable demand of modern civil society that finances and monitors the
sector. Sports leaders must embrace regulatory compliance tools.
not as a limiting bureaucratic burden, but as the main instrument for attracting partnerships.
Solid and enduring strategies. Sporting excellence, diligently pursued in competitions and
In daily physical training routines, excellence must necessarily be reflected.
administrative staff already established in the director's offices.
It can be concluded that state designation as a public utility represents the ultimate seal of success.
organizational and the main driver of economic and institutional sustainability of
Civil associations with a sporting purpose. The symbiotic union between the noble philanthropic mission.
A welcoming environment and the rigorous science of corporate governance forge the institutions that will lead the way.
Human development of the country in the coming decades. Administrative law, combined with
Sports law builds the safe environment essential for the development of young talent.
Brazilian women can find concrete opportunities and the legal tools necessary for their full development.
consecration.

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