




Public-Private Partnerships and Sports Management: Dimensions, Strategies, and the Administration of Brazilian Football Clubs

Parcerias Público-Privadas e a Gestão Esportiva: dimensões, estratégias e a administração de clubes do futebol Brasileiro




Asociaciones Público-Privadas y Gestión Deportiva: Dimensiones, Estrategias y la Administración de los Clubes de Fútbol Brasileños

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ABSTRACT

Goal: The research aims to identify the partnership strategies adopted between professional football clubs and the public sector and how these collaborations impact the organizational strategies of these organizations. **Methodology/approach:** This is exploratory qualitative research conducted through the application of semi-structured interviews with sports managers, analysis of documents, laws, and public information, followed by interpretation by the authors. **Originality/relevance:** It offers a novel analysis of the collaborations between football clubs and the public sector, the impacts of these partnerships, and their developments in sports management and the academic field. **Main findings:** Public-private partnerships, in both broad and strict senses, were identified as being implemented to facilitate management and provide financial stability to enable investment in sports teams. The observed PPP models include adherence to laws and regulations, incentive projects, use of public sports practice spaces, and sponsorships. **Theoretical contributions:** It establishes interfaces between the theory of strategy as practice and sports administration, as well as promoting the centrality of PPPs in sports management in Brazil. **Management contributions:** The study establishes parameters for Brazilian sports management, creating relationships with strategy theories, and emphasizing the centrality of PPPs in sports management in Brazil.

Keywords: Public-Private Partnership. Strategy as Practice. Strategizing. Sports Management.

RESUMO

Objetivo: Identificar as estratégias de parceria adotadas entre os clubes de futebol profissional e o setor público e como essas colaborações impactam nas estratégias organizacionais dessas organizações. **Metodologia/abordagem:** Trata-se de pesquisa qualitativa exploratória realizada com a aplicação de entrevistas semiestruturadas a gestores esportivos, análise de documentos, leis e informações públicas seguida de interpretação dos achados. **Originalidade/relevância:** oferece uma análise inédita das colaborações entre clubes de futebol e o setor público, os impactos dessas parcerias e seus desdobramentos na gestão esportiva e campo acadêmico. **Principais resultados:** Foram identificadas parcerias público-privadas em seus sentidos amplo e estrito implementadas com objetivo de facilitar a gestão e dar equilíbrio financeiro para possibilitar investimento em equipes esportivas. Os modelos observados de PPP são a adesão a leis e normativas, projetos de incentivo, uso de espaços públicos de prática esportiva, além de patrocínios. **Contribuições teóricas:** Estabelece interfaces da teoria da Estratégia como Prática à administração do esporte, e trata da centralidade das PPP na gestão esportiva no Brasil. **Contribuições para a gestão:** O estudo estabelece parâmetros à gestão esportiva brasileira, criando relações das teorias da estratégia, e tratando da centralidade das PPP na gestão esportiva no Brasil.

Palavras-chave: Parceria-Público Privada. Estratégia Como Prática. Strategizing. Gestão Esportiva.

RESUMEN

Objetivo: El objetivo es identificar las estrategias de colaboración adoptadas entre los clubes de fútbol profesional y el sector público, y cómo estas colaboraciones impactan en las estrategias de estas organizaciones. **Metodología/enfoque:** Es una investigación cualitativa exploratoria realizada mediante entrevistas semiestructuradas a gestores deportivos, análisis de documentos, leyes e información pública, seguida de la interpretación de los hallazgos. **Originalidad/relevancia:** Ofrece un análisis novedoso de las colaboraciones entre clubes y el sector público, los impactos de estas asociaciones y sus desarrollos en la gestión deportiva y el ámbito académico. **Principales resultados:** Se identificaron asociaciones público-privadas en sus sentidos amplio y estricto, implementadas con el objetivo de facilitar la gestión y proporcionar equilibrio financiero para permitir la inversión en equipos deportivos. Los modelos de APP incluyen la adhesión a leyes y normativas, proyectos de incentivos, uso de espacios públicos para la práctica deportiva, además de patrocínios. **Contribuciones teóricas:** Establece interfaces entre la teoría de la Estrategia como Práctica y la gestión deportiva, y aborda la centralidad de las APP en la gestión deportiva en Brasil. **Contribuciones a la gestión:** Establecer parámetros para la gestión deportiva, creando relaciones con las teorías de la estrategia y abordando la centralidad de las APP en la gestión deportiva en Brasil.

Palabras-clave: Asociación Público-Privada. Estrategia Como Práctica. Strategizing. Gestión Deportiva

■ INTRODUCTION

Sport is a phenomenon of significant social, economic, political and cultural influence, as highlighted by Bourdieu (1983), Elias and Dunning (1992), Proni (1998), Rodrigues and Montagner (2005), Matar (2013) and Zanatta et al. (2018). Brazilian sports administration, especially football, is not any different and is considered a complex task, requiring a holistic and interdisciplinary approach to overcome them (Matar, 2013).

The professionalization and expansion of this industry demanded improvement to its management, and the symbiosis between administration and sport comprises the evolutionary process and the complex environment of this scenario, which includes a variety of operations and strategies at different levels, often occurring simultaneously (Almeida & Junior, 2010; Mattar, 2013).

Over the years, there has been extensive collaboration between professional football clubs and government agencies at different levels, both nationally and subnationally. In Brazil, state governments have built large stadiums, municipal governments have facilitated the implementation of sports strategies (Machado et al., 2019; Santos, 2020) in clubs, and the national government has increased regulations that, directly or indirectly, assisted the financing of these organizations. A relationship of competition between the needs and interests of the public and private sectors that generates developments in various aspects of the sports scenario (Reis & Cabral, 2017; Menegaldo, et al., 2017; Rocha et al., 2020; 2021) manifesting itself in different ways, from contracts to more complex relationships, with adherence to standards, laws and special policies.

The participation of the State in supporting sports organizations has been fundamental, and public-private partnerships (PPPs) emerge as promising strategies for the development of the sector, particularly in football (Rossi & Civitillo, 2014; Reis & Cabral, 2017). However, it is crucial to review and improve the partnership model to maximize their effectiveness (Almeida & Marchi Júnior, 2011; Cabral & Junior, 2009). Collaboration is vital for the advancement of administrative practices, especially in football clubs, deserving an in-depth understanding of the diversity of the processes involved (Zanatta et al., 2022). In this context, it becomes necessary to formulate strategies to achieve the intended objectives.

This study aims to elucidate how collaboration strategies between the public and private sectors in professional sports organizations in Brazil are innovative, highlighting the development of sports management and the promising scenario (Proni, 1998; Rodrigues, Montagner, 2005; Matar, 2013; Zanatta et al., 2022) designed, mainly with the implementation of the Football Corporation Law (SAF), in which PPPs can represent a strategic tool, especially due to the high expectation of development of these new organizational structures (Maia, 2022).

To achieve this objective, an exploratory study was conducted to analyze the perceptions of Brazilian football managers about the relevance of partnerships with the government in relation to the strategies implemented

by professional football clubs. The aim was to answer the question “how do public-private partnerships impact the organizational strategies of Brazilian football clubs?” The reference used was focused on the literature on sports administration, *strategizing* (Mintzberg, 1979; Mintzberg & Waters, 1985; Hart, 1992; Whittington, 1996, 2003; Jarzabkowski, 2003) and in public-private partnerships (Cabral & Silva Jr., 2009; Silveira & Meyer 2021; (Meyer, 2021).

■ ADMINISTRATION IN SPORT

As sports become more professional, it becomes necessary to improve the management of sports organizations. Prohmann (2001) made an important reflection on the fact that organization and systematization transform a recreational activity into something called a sport. Sports management and governance organizations, in turn, have the responsibility of managing the application and development of rules, avoiding anarchy that would discourage practitioners and the public (Ribeiro, 2012).

The global transmission of sports administration extends across different levels, from continental entities to local organizations, including confederations, federations, associations, clubs and athletes (Mattar, 2013). In the context of football, over the last five to six decades, this structure has consolidated itself as a community of organizational actors that shape the rules of the game, with actors at the base of the pyramid playing crucial roles in organizational legislation (Pires & Lopes, 2001; Rodrigues & Montagner, 2005)

Development over time has led to the formation of methodologies applicable to the various organizations that make up this structure. Oliveira (2019) highlights that sports management reflects the general concept of the area, being a dynamic science that considers the nature of companies and sports organizations, interacting to consolidate its own integrated model. Costa et al (1994) revealed the complexity of this management, involving the evolution of various sources, technologies and *ad-hoc situations*. Pires and Lopes (2001) emphasize the uniqueness of the area, marked by scientification, the increase in related organizations and the demand for qualified professionals.

“Sports Management” is not a spontaneous concept, but the result of a complex evolution, integrating aspects such as innovative mindsets, professionalism and multiple organizations (Pires & Lopes, 2001). In this multifaceted scenario with several actors, Costa and Marinho (2005) outline six operational plans, highlighting the systemic perspective of the sports chain, having in this cycle: (a) particular ways of conceiving sports policy, organizing institutions, clubs and companies and planning their actions; (b) a unique way of dividing work and distributing authority and responsibility among institutions, people and groups; (c) specific logics of resource allocation; (d) unique mechanisms of decision-making in a network organized and uncertain environments and; (e) special instruments for integrating efforts and actions; and (e) specific methods of evaluating results and social control of management.

Applying management efficiency to sport involves the progression of relevant sources for effectiveness and innovation (Rocha & Bastos, 2011), a level of complexity beyond empirical matters, incorporating strategic assessments and directing sport organizations at multiple levels (Hoye & Cuskelly, 2007;

Dowling et al, 2014). Linhares (2021) and Ribeiro and Costa (2018) highlight the influence of the market and public policies on the corporate governance of sports institutions, resulting in new management structures and realignment with the macro environment. In Brazil, this relationship dates back to Decree-Law No. 1,056/1939, which established the National Sports Commission. Subsequently, the National Sports Code (Decree-Law No. 3,199/1941) and Law No. 6,251/1975 (which establishes general rules on sports) consolidated general rules on sports, highlighting financing and high-performance competition. The 1988 Federal Constitution reinforced the State's commitment to sports in Brazil, which continues and impacts the current reality.

■ STRATEGY: A THEORETICAL APPROACH

Strategy is a field in constant evolution, protected by conceptual models developed by academia (Hart, 1992; Whittington, 2003). Strategy is not a characteristic that can be seen in a monolithic way, centered on the top management of organizations, but disseminated in the social and structural aspects of organizations (Hart, 1992; and Whittington, 2003). It is a continuous activity, carried out in an integrated, creative and participatory way, involving constant learning and adaptation to the organization's objectives and environmental conditions (Hart, 1992).

According to Parsons (1956), the definition of an organization is related to the pursuit of a specific objective, and its achievement depends on the interaction between the system and the relevant parts of the environment in which the organization operates. *Strategizing* emphasizes that strategy is something that people do, not just a property of the organization; managers are the main agents in the elaboration of this execution, using specialized knowledge and practical skills (Jarzabkowski, 2003). This approach strengthens the association between the strategy and its practice, also known as Strategy as Practice.

This approach regulates the importance of emergent actions, which arise in the course of the organization's daily activities, and deliberate actions, which are planned and carried out intentionally (Mintzberg & Waters, 1985; Whittington, 2003). It comes from the interaction of various actors inside and outside the organization (Jarzabkowski et al, 2007) and are shaped by the actions of practitioners; the individuals involved in their execution (Whittington, 2006; Jarzabkowski et al, 2007) and may vary according to the context of the organization, its structure, technology and internal and external environment (Dooley, 2002).

In complex organizations, strategy as a practice plays a crucial role in managing divergent interests and finding a balance between different objectives (Jarzabkowski & Fenton, 2006). It is important to consider the multiple perspectives and practices of the various actors involved in order to achieve effective and fair results (Hafsi & Martinet, 2008).

Complex Organizations: Strategic Challenges for Brazilian Football Clubs

Elite football clubs have complex characteristics, as pointed out by Stacey (1996): decentralized power, diffuse interests and administration with little interdependence (*loosely coupled*) (Weick, 1976), as well as a context in which the results achieved do not depend solely on central administration (Pascucci & Meyer Jr., 2013). They are structures that deal with the promotion and commercialization of individual performance, whether in high-performance sports or in their training, and also involve several professionals from different areas (Proni, 1998; Azevedo, 1999; Mattar, 2013), characterizing a diversity of activities and interests, making the scenario complex and challenging.

A particular aspect of this complexity is the tradition and conservatism of these structures, in which the planning, execution and dynamization of strategies are not planned practices, a condition that is especially evident in non-profit associations, such as football clubs, which are administered by honorary and non-professional management, elected by broad membership (Proni, 1998; Azevedo, 1999; Mattar, 2013). Their administrators lead professional teams with the aim of satisfying the passions of fans, journalists and public opinion, which are not always realistic (Proni, 1998; Mattar, 2013).

Studies on organizational complexity, such as Gomes, Marti and Opazo (2008), demonstrate that football clubs are systems composed of interrelated individual behaviors, in which each person performs a task, developing the effective performance of everyone in the face of contextual challenges that arise from the perception of strategy in these organizations (Jarzabkowski et al, 2021).

Thus, it is assumed, in order to continue with this study, that football clubs are examples of complex organizations, in which their administrators act in the competition for resources, applying strategies that are not always known or clearly identified, but which are fundamental to their success (Whittington, 2006; Jarzabkowski, 2007).

PUBLIC-PRIVATE PARTNERSHIPS

PPPs, as defined by Pasin and Borges (2003), represent the collaboration in which the private sector uses its resources to assist the State in achieving its objectives, while at the same time enabling business in activities historically associated with the public sector. The complexity goes beyond this definition, as highlighted by the same authors, the challenge lies in regulating the relations between the State and the private sector, in defining contributions and responsibilities, as well as in managing the risks involved in the undertaking.

The formalization of these contracts, presented by Hart (2003), plays a crucial role in adopting a holistic view of the life cycle of relationships, promoting efficiency and quality in the provision of public services. Meyer (2021) and Silveira and Meyer (2021) offer other perspectives, highlighting the origin in the need for adaptation of public organizations in the 1980s and 1990s.

Bovaird (2004) contributes to the understanding of PPPs, considering them as agreements based on mutual commitments between public and private sector organizations. And Pereira (2005) complements, highlighting that:

In addition to the guidelines common to all contracts, a PPP must set out the goals and results to be achieved, as well as the estimated deadlines and costs to achieve such results. The forms and objective criteria for evaluating performance, the form of payments, and the term for amortization of investments made by the private entity will also be subject to contractual determination. It is advisable to include clauses in the contract that establish the obligation of the contractor to obtain financial resources and subject to the risks of the business, as well as the possibility of terminating the contract for the financial amount returned for the investment made.

Before Brazilian legislation, PPPs were already perceived as an alignment of interests in the State Reform in the late 1980s (Sundfeld, 2005; Mahoney, McGahan and Pitelis, 2009), who emphasize the interdependence of public and private interests, highlighting that a complete understanding requires a unified research approach.

State-administrative standardization gives PPPs a defined, collaborative structure that is different from other forms of public service acquisition as an element of cooperation between public administration and companies, non-profit entities and citizens, in conducting State actions (Fortkamp & Meyer, 2021). However, the lack of an internationally accepted definition of PPPs highlights the complexity of the specificities (Meyer, 2021).

Table 1 highlights the different approaches of Brazilian authors on PPPs, highlighting the duality of perspectives in Brazil, where PPPs are recognized in two senses, broad and restricted:

Table 1

Public-Private Partnerships in the broad sense vs.

Author/year	Broad sense	Shrill sense
Aragon, 2005.	"[...] of a sociological and political nature".	"[...] linked to its concept in Brazilian Positive Law, especially Federal Law No. 11,079 of December 30, 2004."
Pereira, 2005	"[...] an alternative to the usual public contracting models in force in the country for decades, inspired by the traditional legal formulas of bidding, concession and agreement of agreements and similar."	"Legal framework: enactment of Federal Law No. 11,079/2004, which redefines the form of relationship between the State and private companies, for the purpose of providing public services"
Soldfeld, 2011	"[...] are the multiple business links of ongoing treatment established between the Public Administration and private individuals to enable the development, under their responsibility, of activities with some coefficient of general interest (common, sponsored and administrative concessions; sectoral concessions and adjustments; management contracts with social organizations; partnership terms with OSCIPs, etc.). Their legal regime is regulated in various specific laws".	"[...] these are business relationships that adopt the form of sponsored concession and administrative concession, as defined by federal law no. 11,079 of 2004. Only these contracts are subject to the regime created by this law".
Oliveira & Filho, 2013	"PPP is used to designate different forms of joint action between the public and private sectors."	"[...] modalities provided for in Law 11,079/04 (amended by Law 12,766/12)".

Author/year	Broad sense	Shrill sense
Manic, 2016	"In a broad sense, a public-private partnership is a name given to the link between two or more people, one of which is the State, who interact in an orderly manner, through a combination of efforts to achieve a previously agreed purpose of public interest, with variable remuneration according to the results achieved".	"In the strict sense, the expression Public-Private Partnership – PPP was introduced into the Brazilian legal system by Law No. 11,079/04, which is why the expression corresponds only to administrative concessions and sponsored concessions".
Meyer, 2021	"...any and all forms of collaboration between public and private actors..."	"[...] specific type of contract between public and private entities, with its own characteristics".
Oliveira, 2021	"... any and all agreements signed between the State and private parties to achieve the public interest (e.g. concessions, permits, agreements, outsourcing, management contracts, partnership terms, etc.)";	"[...] refer exclusively to public-private partnerships provided for in Law 11,079/2004, under the sponsored or administrative modality".

Note: Table prepared by the authors relating to definitions of Public-Private Partnerships in the broad and strict sense of Brazilian authors.

Understanding partnerships requires a comprehensive view, considering their different facets and interpretations, in which there is a clear distinction between the approaches presented.

With a close look at the complex relationships in the context of Brazilian sport, the relevance of Public-Private Partnerships (PPPs) as a strategic instrument stands out. These partnerships, as outlined by Kivleniece and Quelin (2012), involve long-term collaboration between private actors and the public sector, combining public management or oversight with the resources and skills of private partners for the direct provision of public goods or services, which deserve knowledge and require attention and care regarding the avoidance of problems, such as conflicts of interest and corruption (Melo -Silva et al, 2021).

METHODOLOGICAL PROCEDURES

This research adopted a qualitative approach, exploring and describing the characteristic without simplifying it (Bertero et al, 1999) analyzing it in its real state (Rego et al, 2018). Cooper and Schindler (2016) point out that this method includes interpretative techniques, such as individual interviews, studies and observations. Its analysis involves the examination of content, behavioral observations, artifacts and evidence from the environment.

This approach provided depth in the understanding of knowledge based on people's opinions, enabling *insights* and a robust understanding, a dynamic that matches the study's originality, an investigation phase, seeking to provide greater familiarity with the problem, (Cooper & Schindler, 2016), launching questions that directed its understanding and explanation, using bibliographic surveys, interviews, visits to institutions, analysis of documents and online resources (Ramos, p.183, 2009; Gil, 2017).

We undertake an exploratory analysis to understand the *modus operandi* of sports administration managers focusing on elite football clubs, represented by a sample of teams from Series A and B of the Brazilian National Football Championship, organized by the Brazilian Football Confederation

(CBF). The methodological approach involved conducting semi-structured interviews that, although not strictly sequential, guided the analysis and interpretation of the results.

Primary data collection was carried out through semi-structured interviews, conducted and recorded on the *Google Meet platform*. The selection of information sources took into account the functions and relevance, characteristics, skills and motivation of the interviewees' presence in specific functions and organizations – these being managers, public authorities or researchers in the sports industry – in addition to the knowledge of these actors about the study being studied (Angers, 1992).

Without preventing possible expansion, we started from N (number of interviewees) = 6 to 10 - the indicated range, using as a parameter the extract of elite clubs in Brazilian football, considering the level of saturation when the data highlighted in the interviews passed and combine justifications, criticisms, objectives and the reproduction of arguments (Rego *et al*, 2018). Subsequently, the contents were transcribed and displayed in tables organized by (1) question; (2) replies and; (3) rejoinders, when they occurred. Finally, the responses were combined based on analysis factors.

To complement the database, secondary information was extracted from documents published by organizations, balance sheets, laws, regulations, journalistic content and public decisions,, non-reactive bases suitable for studying long periods of time (Neves, 1996).

After this selection process, the findings were gathered and combined around the categories (Mozzato & Grzybovski, 2011) using triangulation of information, (Yin, 2015). It is noteworthy that, in qualitative research, data analysis: a) is a human analysis followed by computer or human performance; basically non-quantitative; b) forces the researcher to see the contextual structure of what is being evaluated – the distinction between facts and judgments is less clear; c) is always ongoing throughout the project (Cooper & Schindler, 2016).

Sources and qualifications

The definition of the corpus was reinforced in the set of importance gathered and mentioned previously, following a specific focus, filtering the perception of key informants seeking to outline the best parameters, quality and the possibility of extracting valuable elements.

It consists on a list of interviews, highlighted in this article as Personal Communication with(a) Durcésio Mello - President of Botafogo Futebol e Regatas; (b) Glenn Stenger - President of Coritiba Foot Ball Club; (c) Marcelo Proni - Economist, professor; Master in Economic Sciences and Doctor in Physical Education; (d) Oliver Seitz - Sports manager, researcher and professor PhD in sports management from the University of Liverpool; director of the Master in Football Business at the Johan Cruyff Institute; (e) Ricardo Gomyde - President of the Sports Secretariat of the State of Paraná, was also National Secretary of Football of the Ministry of Sports, Secretary of the 2014 FIFA World Cup and manager of the 2016 Olympic Games; (f) Roberto Armelin - Director of São Paulo Futebol Clube; and (g) Vilson Ribeiro de Andrade - Sports director, was also head of the Brazilian football delegation at the 2014 FIFA World Cup.

■ CLUB MANAGEMENT: AS A BASIS FOR IMPLEMENTING STRATEGIES

Over the last 20 years, Brazilian football has undergone significant transformations that have guided the main clubs in the quality and improvement of their management (Proni, 1998; Rodrigues, Montagner, 2005; Matar, 2013; Zanatta Et Al., 2022). According to Oliver Seitz, a researcher and professional in the football industry interviewed for this study, this evolution is linked to the business potential of football, which *“has demonstrated, over the last few decades, an increase in the values obtained by the clubs, which are specifically managed”* (Seitz, Personal Communication, September 15, 2023), a view supported by Proni (1998) and Prohmann (2001).

These structures have demonstrated a growing concern with governance and compliance aspects, seeking a more professional structure, although at different levels of implementation (Mello, Personal Communication, August 24, 2023). The strategies maintain a financial perspective as crucial, even in a *“structure that faces immediacy”* (Stenger, Personal Communication, November 20, 2023). Other decisions have been essential in the search for results.

The historical associative model has proven to be dependent on individuals, adopting a personalist perspective not based on professional skills (Armelin, Personal Communication, November 21, 2023). The Football Corporation Law (SAF), for example, is one of the mechanisms that proposes the requalification of sports organizations, moving them away from the traditional model, considered obsolete (Mello, Personal Communication, August 24, 2023; Stenger, Personal Communication, November 20, 2023 & Seitz, Personal Communication, September 15, 2023). This movement foresees more continuous and long-term management, with higher quality investments (Stenger, Personal Communication, November 20, 2023; Andrade, Personal Communication, October 11, 2023).

The different economic potentials of clubs, influences of political figures, sociocultural representation, influential leaders, fan base and media visibility are taken into account to avoid generalizations and the creation of castes. In this regard, Marcelo Proni advises on the significant number of clubs with large or medium economic size, while others resemble small companies or micro-enterprises (Proni, Personal Communication, October 24, 2023).

■ PRACTITIONERS

In the context of analyzing strategy as a practice of these structures, it is essential to consider the practice carried out by managers and other actors. This perspective, explored in studies conducted by Whittington (1996, 2003), Hart (1992), Jarzabkowski (2003, 2007) and Chia (2004), and recognized in the sports field and specified by authors such as Proni (1998), Pires and Lopes (2001), Prohmann (2001), Costa and Marinho (2005) and Gonçalves and Carvalho (2006), which emphasizes the implementation of strategies by various practitioners within these organizations.

The analysis revealed the observation of sports director Glenn Stenger (Personal Communication, November 20, 2023), who highlights the

preference of external actors for direct contact with club presidents. This view is corroborated by Oliver Seitz and fellow sports director, Botafogo Futebol e Regatas president Durcésio Mello; both emphasize the relevance of senior managers in interactions with the public sector. However, Roberto Armelin contrasts with this thesis, valuing the role of intermediaries as specialized professionals and consultants, who offer an alternative to dialogues with high-ranking figures; an examination presented in Whittington (2003) and Jarzabkowski (2003). Marcelo Proni, interviewed in this study, also points to this more balanced distribution of responsibilities, confirming the importance of professionals involved in daily operations.

Thus, the operational panorama reveals the actions of multiple actors at different strategic levels, and although contact with statutory “leaders” is often sought, there is significant participation by a variety of practitioners in strategies involving relationships with the public sector and other organizational practices. This view contrasts with the approach that values micro-action at different organizational levels, a central aspect of strategy as practice.

■ THE EMERGING NATURE OF BRAZILIAN FOOTBALL MANAGEMENT STRATEGIES

Football clubs, like other organizations, employ specific strategies to direct their resources and efforts. Stenger (Personal Communication, November 20, 2023) highlights a common approach in Brazil: “incurring expenses first and then finding ways to pay off those expenses,” and adds, “there is no planning for 2, 3, 4 years in the vast majority of teams [...] it is a chaotic model” (Stenger, Personal Communication, November 20, 2023). This perspective highlights the need for effective management, without limiting the understanding of the unique strategies that characterize football clubs.

The dynamic nature of the organization requires flexibility in the implementation of strategies - that is, in operations and decision-making - due to its constant structural changes, (Hart, 1992; Whittington, 2003, 2006; Jarzabkowski, 2003; Chia, 2004). In clubs, we see that the implementation of adaptive strategies aligns with the daily practices of the stakeholders involved and responds to the emerging needs of the sporting environment.

Armelin identifies sports management and human capital development as “primary strategies” (Armelin, Personal Communication, November 21, 2023), which manifest themselves in the face of day-to-day demands, while Seitz points to the impact of costs associated with football and infrastructure as critical areas for achieving results. The adoption of these strategies, although emerging, is crucial for the sustainability of clubs. While Proni emphasizes the need for an accurate diagnosis of current conditions, clearly identifying threats and opportunities for the selection of appropriate strategies for each club (Proni, Personal Communication, October 24, 2023). This analysis includes interaction with multiple internal actors and understanding organizational complexity.

The practice of strategy (Jarzabkowski, 2003; Whittington, 2003, 2006) involves continuous modeling and implementation of actions in response to environmental complexity. The direct interaction between legis-

lation, operations, sponsorships and use of sports facilities exemplifies how flexible strategies can and should be applied, considering the particularities of each club. Theories of strategy as practice show that organizational actions do not arise from deliberate planning, but emerge organically, in response to the daily challenges and opportunities of managing Brazilian football (Menegaldo et al, 2017; Machado et al., 2019).

■ STRATEGIES AND FOCUS ON SPORTS RESULTS

The strategies applied for revenue diversification are crucial for the financial sustainability of clubs, and cover aspects such as budget management, strategic hiring and financial risk mitigation, as identified in the literature (Damke et al, 2010; Dowling et al, 2014; Oliveira, 2019) and indicated by Seitz (Personal Communication, September 15, 2023), Stenger (Personal Communication, September 15, 2023) and Proni (Personal Communication, October 24, 2023).

Furthermore, Brazilian football culture requires strong structures to avoid the pattern of hasty decision-making, which has historically elevated the role of the government in regulating and modernizing clubs, with governance being the essential pursuit (Proni, 1998; Rodrigues & Montagner, 2005; Zanatta et al., 2018) and the literature on strategy as practice (Dooley, 2002; Jarzabkowski, 2006; Fenton, 2006)

The results of this study stand out, showing that strategies mainly aim to maximize the possibilities of better sports results (Gomyde, Personal Communication, September 14, 2023; Proni, Personal Communication, October 24, 2023; Seitz, Personal Communication, September 15, 2023; Stenger, Personal Communication, November 20, 2023), not necessarily focusing on administrative efficiency. In this context, interviewee Gomyde highlights the importance of the government in regularizing debts and ensuring security in stadiums, which is vital for the sector. Armelin and Seitz emphasize the need for weak sports and administrative teams to ensure balance and competitiveness, and Stenger concludes by highlighting the impact on financial sustainability.

■ THE INTERFACES BETWEEN SPORTS ADMINISTRATION AND PUBLIC AUTHORITIES

This research presents a e complex network of interdependence between sports administration and public authorities, highlighting the interaction between strategies, property, resources and infrastructure, which increase the challenges in the political and administrative spheres (Proni, 1998; Pires & Lopes, 2001; Prohmann, 2001). According to Mello (Personal Communication, August 24, 2023), the dependence of clubs on local administrations is significant, influenced, for example, by incentive laws and the lack of ownership of the headquarters, often belonging to the municipality.

Gomyde and other experts - such as Rodrigues and Montagner (2005), Matar (2013), and Zanatta et al. (2018) - discuss the multifaceted relevance of football in the socio-cultural, economic and political spheres,

highlighting the need for effective cooperation between the government and clubs to strengthen this industry. Seitz and Vilson Andrade suggest that clubs, despite being private, should be treated as public goods due to their reach and impact, requiring active participation by the government in their mediation.

One moves forward by understanding what strategies aim to benefit financial management, revenue diversification, professionalization of management, and investment in infrastructure and athlete training. The analysis suggests that emergent plans predominate over deliberate actions (Mintzberg, 1996), with a focus on diversifying to optimize sports results through partnerships to adapt physical structures, reduce operating costs, state sponsorships, and marketing and market efforts (Dooley, 2002; Jarzabkowski, Fenton, 2006).

According to Mello (Mello, Personal Communication, August 24, 2023), “many clubs are dependent on municipal, state and federal administrations, either through the Tax Incentive Law or because they do not own their football stadiums; these lands are often owned by the city hall, donated or loaned to the clubs”. Stressing this ecosystem and interconnections, “this relationship is usually more personal than institutional. How was it possible that some mayors or political groups, who dominate the city, controlled a club, even directing public resources to them”, (Próni, Personal Communication, October 24, 2023).

Similar to the observations of Rodrigues and Montagner (2005), Matar (2013) and Zanatta and other actors, (2018), Gomyde emphasizes the dimension of the sporting aspect and its relevance in various contexts, noting the need for cooperation between government and clubs; “football has economic, social and job creation dimensions. It is vital that the government supports the strengthening of this industry with appropriate strategies”, (Gomyde, Personal Communication, September 14, 2023). Oliver Seitz and Vilson Andrade are repeated, arguing that clubs need active participation in relation to the public authorities. Seitz (Personal Communication, September 15, 2023) states: “It is necessary to collaborate! There are no ‘owners’ of football clubs, there are temporary managers who, even after public contracts, eventually change, while the club remains”.

PUBLIC POWER, LEGISLATION AND SOCIOPOLITICAL SUPPORT

The partnerships cover diverse topics, including tax incentive laws, concession of venues and equipment, search for resources, debt financing schemes, sponsorships and subsidies (Almeida and Júnior, 2011; Reis and Cabral, 2014; Menegaldo and others, 2017; Oliveira, 2022). Many of the provisions are tacit with city halls, state and federal governments, although federal partnerships are rare – an example is the construction of stadiums for the 2014 FIFA World Cup (Reis & Cabral, 2014).

Oliver Seitz (Personal Communication, September 15, 2023) emphasized the importance of this dynamic, noting the representation of these organizations and the advantages in negotiations, while smaller clubs often do not take advantage of the same opportunities. Gomyde adds that

non-professionalized groups miss numerous opportunities for dialogue with authorities, an adaptation to the general context highlighted by Leoncini and Silva (2005), when they explored the professionalization of Brazilian football.

Stenger emphasized the potential of PPPs in the development of social projects, especially in Paraná, involving clubs such as Atlético Paranaense, Paraná Clube and Coritiba, pointing out that “political will could make projects viable that benefit children and adolescents in vulnerable situations” (Stenger, Personal Communication, November 20, 2023). This approach aligns with the principles of corporate social responsibility and seeks to maximize the positive impact of these organizations and partnerships.

The aforementioned Timemania Public Lottery emerges as an important mechanism to generate revenue for football clubs. Mello (Personal Communication, August 24, 2023), Próni (Personal Communication, October 24, 2023) and Stenger (Personal Communication, November 20, 2023) comment and mention that Timemania offers additional revenue, which helps clubs reduce debts. In this flow of relationships, Próni adds that some clubs have a specific capacity to influence legislative decisions, including at the municipal level.

In addition, other legislation, such as Law No. 13,155/2015, known as PROFUT, which establishes principles of fiscal and financial responsibility, and the SAF Law, have contributed to the strategic performance of clubs. The transformation into Football Corporations (SAF) represents a new dynamic for Brazilian football, now managed professionally and with a long-term vision (Andrade, Personal Communication, October 11, 2023).

■ USE OF SPORTS GROUNDS

Glenn Stenger establishes an additional dimension in partnerships at different municipal, state and federal levels, presenting two other assessments related to training and match infrastructure, a strategy highlighted in Brazilian sports dynamics (Andrade & Cabral, 2011; Almeida & Júnior, 2011; Mattar, 2013; et al, 2017).

Initially, Stenger (Personal Communication, November 20, 2023) points to:

financial advantage of clubs that exclude stadium maintenance” from their operating costs, a condition that, according to the director in an interview, can represent a difference of up to R\$10 million per year between clubs that have their own facilities and those that have partnerships with city governments. Another related aspect addresses a crucial inflection in this research. According to Stenger: “It is obvious that there was a public-private partnership regarding stadiums and the construction of arenas, but it was only for one reason, the World Cup, and for a reason that has passed and today no longer exists and will no longer exist. There was an implicit interest that today no longer exists and will no longer exist.

This debate encompasses a vital strategy for creating differentiated revenues, which, as emerged from the interviews, has a direct relationship with the clubs’ core business.

An approach to consolidate the relationship through legislation, such as the Public-Private Partnerships Law (PPPs) in the application of PPPs in football stadiums (Cabral & Silva Jr., 2009; Andrade & Cabral, 2011; Seixas & Lopes, 2012; Reis & Cabral, 2014) – also promotes the strengthening of the physical and sports infrastructure of these organizations.

Despite the criticism, Gomyde (Personal Communication, September 14, 2023) considers collaborations, in football and other sports, as something:

extremely common in the Brazilian football scene. Many clubs play in municipal or state stadiums, and collaboration between clubs, municipalities and states has been a successful practice. A notable example is Atlético, which has had a highly successful experience recently. They have established partnerships with both municipalities and the state. Starting with their own stadium, which was built through a tripartite partnership between the municipality and the state.

This perspective focuses on various management strategies related to the structuring of sports venues and the generation of revenue from these facilities. The decision between investing in owned stadiums versus renting or municipal partnerships reveals a deliberate strategic approach.

■ TAX INCENTIVE PROGRAMS

Incentive programs emerge as an important strategy, frequently applied by managers, despite the challenges related to raising funds and regional disparities (Almeida & Júnior, 2011; Camargo, 2020). These programs are perceived as detailed lines of credit, offering more advantageous and less onerous conditions compared to other financing modalities, such as refinancing. Durcésio Mello (Personal Communication, August 24, 2023) stresses the relevance of these incentives: “We use and need these resources (from tax incentive laws) because, when they are available, we recommend taking full advantage of them. At the same time, we are promoting sports and social inclusion. That is why we have several projects incentivized here at the club”.

In 2023, adherence to the Sports Incentive Law (Law No. 11,438/2006 – Sports Incentive Law) resulted in 5,700 sports and parasports projects. According to data from the Ministry of Sports (Brazil, 2023), the Botafogo Olímpico Association stood out with a project focused on investing in the youth football categories, reaching an amount of R\$3,858,034.34. In contrast, teams such as Fluminense, Vasco’s Sociedade Anônima do Futebol (SAF), and Flamengo drew up plans to raise funds in the amounts of R\$738,000.00, R\$4,952,000.00 and more than R\$30 million, respectively. These projects represent approximately one-third of the annual budget of teams such as Cuiabá, Bahia, Goiás and Atlético-GO, according to published revenue data (Parrela, 2023). The uneven distribution of resources for team development reflects the variety of investment strategies and capacities, while also highlighting the relevance of tax incentive programs as fundamental tools for strengthening partnerships in the field – a public-private partnership sports mechanism for the development of national sports (do Nascimento, 2019).

Roberto Armelin illustrates this perspective when he disagrees about the implementation of projects at São Paulo Futebol Clube, specifically regarding the use of resources in projects at the Morumbi Stadium. Armelin (Personal Communication, November 21, 2023) mentions:

i believe that when discussing the Incentive Law, it is crucial to have a minimum of planning. It is not just a question of pain, but also of considering the time-bound approach of the manager who opted for a certain project using an incentive law. I can give two examples here in São Paulo: the athletics track and the investment in the Athlete Training Center in Cotia.

■ SPONSORSHIPS

Regarding the findings, it was discovered that direct public sponsorships were, at a certain point, common practices of this mutual commitment between the public sector and clubs, as reported by Oliver Seitz and Marcelo Proni, in addition to Prohmann (2001). Between 2011 and 2018, Caixa Econômica Federal Bank played a preponderant role in sponsoring football clubs in Brazil, significantly investing a total of R\$663.6 million, with a progressive increase in these amounts from R\$5.8 million in 2012 to R\$127.8 million in 2018. This investment was distributed among several clubs, including Coritiba and Botafogo, with Flamengo being the club that received the largest sponsorship in 2018: R\$25 million (Sutto, 2019).

Currently, “revenues from sponsorships are significant, but commitments to negotiations and unforeseen prizes often threaten the financial stability of clubs. Although the isolated operation of football can be profitable, excessive spending on the squad compromises this profitability” (Seitz, Personal Communication, September 15, 2023). However, what we observe in the current scenario is a distancing of this practice as a viable strategy for these organizations.

■ DISCUSSION OF RESULTS

Based on the analysis carried out, it is possible to confirm that there is a current of collaboration adhering to the concepts of Public-Private Partnership in its broad and strict versions in professional football clubs in Brazil, so that their managements can implement strategies and achieve results with these achievements. The strategies were identified as ways to ensure balance between financial management and football-related efforts.

1. Collaboration with the public sector, in special legislative bodies, to draft legal standards that encourage the practice of sports and the operation of professional clubs. This collaborative effort is embodied in three elements:

1.1. Rules that support the financing of professional sports: It is understood that adherence to laws - such as PROFUT, Timemania and the current

focus on the SAF Law - has allowed, over time, clubs to find profits and a cash flow, even if virtual, for their more specific operations, such as investment in football, payment of clauses and tax solutions for debts. More than once, the construction of a cash flow favorable to the entities was related by the sources, allowing (re)establishment of the operations at the time described.

- 1.2. Rules that improve the quality of these organizations:** adherence to these laws permit adopting mechanisms capable of qualifying the governance of entities, leading to a path of professionalization and the achievement of financial, economic and patrimonial sustainability. This dynamic includes the adherence of clubs to PROFUT, enabling principles and practices of fiscal, financial and management responsibility.
- 1.3. Sports Tax Incentive Projects:** Projects related to federal, state and even municipal sports and culture incentive laws have enabled clubs to direct resources from tax breaks to “less impactful” projects and actions, freeing up resources to be invested in football or in urgent administrative and operational needs.

- 2. Public Sports Practice Infrastructure:** Likewise, it provides advantages to clubs that use publicly owned spaces for rent, as it is relatively more affordable for clubs that do not need to perform daily maintenance of sports venues. This allows for a revenue differential of around millions per year, compared to clubs that need to invest around 6 to 8 million per year in sports facilities. It is worth considering that infrastructure is mentioned as an important element of the sports organizational plan.
- 3. Direct Sponsorships:** used on a more significant scale until 2018, sponsorships by public companies and private public companies in football clubs were a way for these organizations to promote advertising, however, the values applied in the Brazilian football market were exponential and developed, for years in a row, to establish a strong football economy.

When comparing the previous content, we observed the importance of partnership strategies imposed by sports managers. These strategies include relations with public authorities, compliance with regulations, participation in incentivized projects, contracts for the transfer and use of public spaces, such as stadiums, and direct sponsorships between public and private companies and clubs.

Comparing Public-Private Partnerships (PPPs) with collaborations in the management of Brazilian professional football is essential to understand and create more meaningful future paths for partnerships between the government and football clubs in Brazil. These partnerships, both in the strict and broad sense, offer important results in the management of clubs and highlight their practitioners.

The strategies tested aim to deliver solutions in parallel with the main objective of creating competitive times. The results show that partnerships are carried out through activities that solve peripheral problems, in addition to enabling investments in infrastructure and more adequate cash flows.

It is possible to confirm the prevalence of emerging strategies. Decisions are made based on opportunities indicated by managers and consultants, in addition to legislative guidance. Thus, we consolidate, based

on the reports, the presence of emerging strategies, even if they were not previously fully defined.

Public-Private Partnerships (PPPs) in their various dimensions (De Aragão, 2005; Pereira, 2005; Sundfeld, 2011; Oliveira & Filho, 2013; Mânica, 2016; Meyer, 2021; Oliveira, 2022) are a promising field for public policies in the context of Brazilian football. The challenges lie in building partnerships that are advantageous for all parties. Clubs and the public administration must find ways of cooperation that value the sociocultural and economic impact of clubs, while meeting internal objectives and following the care demonstrated by national and international PPP models.

Still of singular significance for our study, it is clear that the actors in this strategizing (Whittington, 2003; Jarzabkowski, 2003) are not objectively identified by the sources of this study, especially by the sports managers, who determine that the decision-maker is “the owner of the pen”, the figure with social representation: the presidents. However, it is clear that there is a significant portion of collaborators participating in the execution of the public-private collaborations in question. It can be said that the actors who operate the strategies in the management of these areas do indeed orbit decision-making spheres, although not exclusively presidents, and we have identified (a) managers, (b) area technicians, (c) specialists, (d) consultants, in addition to (e) public managers; a wide range of players, a characteristic and well-known characteristic of Strategy as Practice approach.

■ FINAL REMARKS

In light of the proposed theories, we found elements related to the theoretical framework in order to establish a relationship between the strategies adopted by football organizations in partnership with the State are coherent with the precepts of Strategy as Practice, in organizations of a complex nature and with multiple actors influencing and competing in the decision making process.

The strategies developed in professional football clubs, given the dynamic context in which they operate, are eminently emergent in nature and executed as the organization moves within its operating environment, characterizing strategy as practice.

The main Public-Private Partnerships are adopted by football organizations and are related to the collaborative development of laws and regulations that allow for flexibility in future costs and debts, in incentive laws for tax breaks that raise revenue for peripheral areas of the organizational core, partnerships for the use of public spaces for sports practice, such as stadium rentals, in addition to sponsorships from public and private companies, at the time of the interviews for this study with less impact. This shows the relevance of managing the relationship and collaboration strategy between clubs and the public sector.

By adopting these strategies, organizations are able to adjust their cash flow and allow investments from their own businesses, such as the sale of athletes, membership plans and negotiation of rights, team formation and payment of negotiations. Thus, we present arguments that allow Brazilian sports management to be brought closer to PPP theories and studies,

as well as establishing that organizational strategy theories have much to offer to sports management, since, although with latent characteristics, it is necessary to establish the bases and characteristics of these clubs in order to offer paths for future developments and solutions.

For future studies, we suggest a comparative analysis of the strategies and results of clubs that adhered to the SAF Law in relation to those that established under other organizational and administrative formats. This will allow us to understand the impact of this new legislation on the reality of professional clubs.



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