1 INTRODUCTION
Sports in Brazil have a critical monetary situation when compared to first world countries like the U.S. According to DaCunha (2010), the Brazilian sport GDP moves only 15.6 billion dollars, 15 times smaller than the U.S. When we transfer our focus only to non-professional sport, especially at college sport, this disproportion is accentuated.

This disparity between the North American and Brazilian sport increases even more when referring to non-professional sports or academics. In the U.S., college sports, golf and NASCAR move directly and indirectly, $30 billion dollars. The NCAA (National Collegiate Athletic Association), the body that governs college sports in the U.S., alone, has annual revenue around $614 million dollars. In Brazil, on the other hand, the non-professional college sports revenue is insignificant in comparison to North America’s. (DACHUNHA, 2010).

Aware of this reality and having already experienced the lack of incentives as college athletes, we were pondering: What is the structure of college sports in Mato Grosso do Sul like and what are their challenges when compared to Brazilian and American context?

The relevance factor of this study is the lack of publications in this regard in the state of Mato Grosso do Sul and the small number of publications in the brazilian context, besides the evident discrepancy cited above. In order to do so, the limit were set on our analysis to college sports, that, according to Mandarino; DaSilva (s.d), are usually supervised by Superior Education Institutions (SEIs) as a strategy to attract and retain students, and it is a sociocultural phenomenon itself. Using as a source of data the Federation of University Sports of Mato Grosso do Sul (FUEMS), and SEIs that are part of it, which can be considered a university sports organization, based on the definition of Aurélio Portuguese dictionary (p.1005), in which a sports organization is an association or institution with defined objectives.

Thus, in order to identify the structure of college sports Mato Grosso do Sul and report their challenges when compared to Brazilian and American context, we find subsidy to analyze the major determinant factor of the college sports course in Mato Grosso do Sul, since the sports management is a tool to solve or at least help, the stigmata of sport, according to Pires; Lopes (2001).

2 LITERATURE REVIEW
2.1. ORGANIZATIONAL STRUCTURE
As observed, in order to organize the sport within universities was created in 1941, according to DaCunha et. al. (2010), a law giving freedom of organization to college sports, the Academic Athletic Association (AAA’s) of each course, formed, or not, by students. The groups formed by students within each state would form, according to Starepravo et. al. (2010), state federations of college sports, which in turn form the Confederation of University Sports. Years later, in the 1970s, a change was detected with the enactment of the Federal Law No. 6.251/75 and Decreem-Law No. 80.228/77, which, according to Starepravo et. al. (2010), determined that the AAA’s were not composed by courses, but by SEIs.

Thus, universities currently have within two modes of sports administration. SEIs that have A.A.A. and those who charge the academic centers and departments of physical education or sports departments responsible for sports, according to DaCunha et. al. (2010). Nationally, we have, according to the author, the Brazilian Confederation of University Sports (in portuguese CBDU), founded in August 9th, 1939 and formalized by Decreem-Law nº 3617, of September 15th, 1941, Starepravo (2005) apud DaCosta (2006), and is subject to the International Federation of University Sports (FISU).

Composing the board of CBDU, there are ten directors and the chairman. This board, according to DaCosta (2006), is elected by the twenty-seven federations that constitute the Confederation, and has a four year mandate. Each state federation has the responsibility of organizing a state championship in their respective states, and these are qualifying for Brazilian University Games (in Portuguese JUBs).

Under the U.S. scope, in 1905, was founded the Intercollegiate Athletic Association of the United States, and later, in 1910, such association was named National Collegiate Athletic Association (NCAA). For years, the NCAA was only a discussion group, and in 1921, according to Lopes (2001), conducting its first national championship in athletics. From there, according to the author, a new and competitive system was created, and NCAA, according to Lopes (2001), has more than 300 people in its central structure which is headquartered in Indianapolis, Indiana.

Therefore, the NCAA is responsible for organizing competitions on levels, college and high school, being aided, according to Lopes (2001), by the free association of parents and guardians, which organizes competitions in a professional manner for children under 12.

Overall, Brazil, which structures its sport in clubs, supporting the students sport, but putting the university sports as income, leaving a gap in this process, and the USA, as the support columns of its sport, students sport, with the college sports inserted in this context, makes a natural and continuous way for the amateur athlete reaches the professional sport.

2.2. SPORTS INCENTIVE ACT
In the U.S., according to Hickmann (2004) apud DaCunha (2010), the sport develops independently of the State, being private and determined by its economic power, whilst in Brazil, according to Starepravo et. al. (2010), it manifested independently until the 1940s, when they began to have their practices regulated by the State. We note that this Brazilian government intervention in sport, particularly in college sport, had great relevance in its path, when CBDU was established in 1941. Taking a leap into the 1970s, we have the Law No. 6.521/75 and Decreem No. 81.228/77, where, according Starepravo et. al. (2010), the federal government has brought towards itself the financial and organizational responsibilities of student sport. In this reality the college sports becomes part of the so-called student sport and assumes all rights and duties as such.

However, the college sports took different paths when analyzing the 1988 Constitution, in which, according
private sector, the low profile nature of competitive university, its short duration and the fact the tax relief provided by the law to because the Piva Act does not direct nominally the entity entitled to receive or how to distribute the funds for college sports. In the and above all, lack of political will to allocate these funds, provided by law for the promotion of college sport. This situation occurs for university sport, because that happens to fit as sport-performance, failing to have state funding and having to look at private grants without having a mature structure to do so. If we continuously analyze the events regarding to laws, we have the Zico Act and Pele Act. The first law does not mention directly the university sports, but the sports events with links to private initiatives, the second:

Determined ... the National Sport, composed by the office of the Minister of State for Special Sports, National Institute of Sports Development (in Portuguese: INDESP), Brazilian Sports Development Council (in Portuguese CDDB) and the sports system of the states, the Federal District and municipalities. (STAREPRAVO et al, 2010)

Being supplemented by Law No. 10.264 (Piva Act) of 16 July 2001, which, according to Brazil (2001), ensured that 2% of the gross collection of lotteries was transferred to the Brazilian Olympic Confederation (in portuguese COB) and Brazilian Paralympic Confederation (CPB), meaning 85% to 15% for COB and CPB. Of the amount allocated to the COB, 10% should be allocated to school sports and 5% should be allocated to the college sports, however, according Starepuro et. al (2010), the budget that should be dedicated to college sports was held by the COB and was not passed on to CBDU. Nevertheless, in 2004 there was a resumption of the so-called University Olympics and a better structuring of the Brazilian university sport since.

Finally there is the Law No. 11,438 (Sports Incentive Act), from December 29, 2006, allowing the deduction in revenue taxes to both, individual and legal entities, allocating value to nonprofit sports entities in Brazil (2006).

2.3. MAIN EVENTS

Several events are scheduled for 2012, they are, according to CBDU, 21ST World University Handball Championship 2012; College Olympics JUBS 2012; LDU - Triathlon; LDU Courts South / Southeast / Midwest; LDU Courts North / Northeast; LDU Wrestling - Judo - Karate - Tae-kwon-do; College Sports League - Soccer; General Assembly 2012.

3 METHODOLOGIES

The research is exploratory and qualitative in nature, aiming the exploratory research, according to Rodrigues (2007), in order to provide greater familiarity with the problem, literature survey or interviews, qualitative research, descriptive according to the author, and the data obtained were analyzed inductively, and the phenomena interpretation as assigning the basic meanings of such process.

As study subjects, we have the President of FUEMS and sport managers of SEIs affiliated to it, with which we will make a semistructured interview that will be applied along with their signature and the Term of Consent (IC). By these interviews, we will verify the schedule of university federations, frequency of participation, as well as the performance of Mato Grosso do Sul teams nationally and the report on the difficulties faced by SEIs sport managers. Thus, we can make a critical and consistent diagnosis about college sports in the state of Mato Grosso do Sul.

4 RESULTS AND DISCUSSION

The FUEMS foundation was established in 1977, according to their president. It's board of directors is elected by affiliate SEIs and have a four (4) years mandate and has three positions, namely: President, 1st Vice President and 2nd Vice President. It currently has eight (8) affiliated SEIs that pay for an annuity worth, a minimum wage, however, according to the president of the federation, there are few SEIs that keep this commitment to date, as this rate, he said, the only source of funds that the federation has, being rarely complemented by the adoption of some projects due to bureaucratic obstacle.

Federal funds from the Piva Act has been transferred directly to the state government (FUNDESPORTE), which according to the current president of FUEMS, use it as it pleases, because there is no specification in the Law on compulsory transfer of this amount directly for federations, leaving the college sports at the mercy of political will. This reality makes the president of the federation use his personal resources, according to himself, to provide continuity of management.

We identified ten SEIs that have college sports are not affiliated to FUEMS because they, according to the organization’s president, claims that the college sports competitions would be just another expense, generating a small number of affiliated SEIs, causing the college sports calendar boils down to selective to JUB’s where the champions of each modality are entitled to represent the state in the state and national games.

When compared with other Brazilian state federations, the president of FUEMS said that even with all these difficulties, the federation lies in 12th place in a matter of structure. Still according to him, the country's best college sports federation is the São Paulo state federation, due to the large number of affiliated SEIs (150 only in the capital), thus generating with the annuity and the value of subscriptions paid by these institutions, a great amount of resources.

Regarding to Mato Grosso do Sul SEIs, only one has a less consolidated sports department over the other, for not having a specific sport sector, but an extension project linked to the Physical Education course. Another important aspect that we have identified within the structural issue is the use of skilled professionals in charge of the teams, as in only one SEI use them in most of its teams, scholarship holders are in charge of such functions.

To maintain their teams, we identified that the SEIs are using their own resources (noting that UFMS and UFGD use federal funds), with monthly costs ranging from $ 90.00 to $ 100,000.00, showing not just a very wide disparity among them, but also a significant relationship between the lifetime of the sectors responsible for college sport in institutions, amount expended and the results, as the institution that owns the most college teams intend a larger amount of money to its maintenance, with more achievements and, more importantly, providing greater visibility and, consequently, higher business avail.

All SEIs surveyed maintain their college teams participating in Students competitions, but most of them are not leveled as college competition. As an example, the Open Games (municipal, state and national), Morena Cup, Cup Canarinho and non-university sports federations. This points to a significant problem within the state college sport, that is the matter of competition schedule, since the only university competition existing in the state is the playoffs to the state’s JUB. The training schedule of college teams are molded according to the availability of their athletes (students) who, in addition to training, study and often work as it cannot subsist on the sport. Thus, we note that the hours of training, in most cases, are inadequate for the athletes' preparation, since virtually all teams use the hours of 22h to 00h, Monday to Friday to do so.

Among the main difficulties listed by managers, but one manager, who said his greater difficulty is to find a coach for his only college sport, judo, all other quoted fundraising as the main obstacle. In the public department, was cited bureaucracy, and above all, lack of political will to allocate these funds, provided by law for the promotion of college sport. This situation occurs because the Piva Act does not direct nominally the entity entitled to receive or how to distribute the funds for college sports. In the private sector, the low profile nature of competitive university, its short duration and the fact the tax relief provided by the law to
encourage the sport gives evidence to the companies' income statement and allow tracking of such data, causing fear and lack of interest from entrepreneurs in this type of investment.

Facing the problems listed, the respondents pointed out some ideas to follow. To solve the transfer of public funds it would be necessary an improved Piva Act (Law No. 10.264), giving direction to such resources to CBUD, and this to the state's federations. In order to raise private funds, it would be necessary to elaborate a tax incentive that cuts the percentage invested in sport directly into this tax, such as property tax, since the Sports Incentive Act (Law No. 11.438) which grants deduction in income tax for those who invest in sport, cause fear by the private sector, which are afraid to get into the "fine mesh". Other ideas were mentioned, such as the Deans of institutions submit a project advertising for universities' suppliers; greater investment in student sport athletes, so they can train better; change in the FUEMS chain of command, an annual calendar compatible with reality; media support along with college games; greater participation of SEIs in college games; bigger investment of their own IES; increased recruitment of students/athletes to participate in competitions.

With this reality aforementioned, we have different views of interviewed SEIs regarding college sport. The institution which has the largest number of university teams, for a longer period of time and higher monthly cost, says it has begun to see the college sport as an investment and not as expenditure only, because the visibility afforded by it. The IES that has the lowest number of university teams and for less time, says it's seeing the college sports as "bankrupt", in need of a command change. The university that has a lower cost, says that it sees the college sports as just spent. The federal agencies says they believe in college sports as an investment towards the formation of citizens, life quality to their community, socialization and training new talent. So, watching the speech of managers itself, we can consider that the return coming from the university sports should happen in a long term reality.

Note that the data presented on our study were obtained through interviews with the FUEMS chairman and with five (5) sports managers of the eight (8) affiliate SEIs, which are: Anhangüera UNIDERP; IESF; UCDB; UFGD; UFMS, whereas the other (AEMS, and MAGSUL UNIGRAN) did not meet our contacts.

CONCLUSION

At the end of this short study, we perceive the need for emergency actions and point out the need to improve the university sports in Mato Grosso do Sul, because we notice a lack of motivation by SEIs to be a FUEMS member, two of which claimed to have left the organization by the federation and one among them said that it was because of the lack of resources and difficulties encountered cannot be larger than the common goal of developing the college sport, both in the sense of forming citizens, their community's life quality, socialization and training of new talent, and transforming sport in a way to promote the university and its social commitment, where the SEI, its professionals, the academic community and society as a whole will benefit from.

Another key issue is the lack of media return, causing a barrier to private capital fund-raising through sponsorships, due to the poor visibility that enables the media to slant university competitions. Regarding the format of the college competition in our state, we understand that the behest of game should be respected, leading to disputes within the universities, making the academic community mobilize itself, giving more visibility to the task, creating a healthy rivalry and giving teams greater motivation.

We cannot fail to mention as a suggestion, the enhancement of existing laws, accounting the channeling of resources for college sport within the current structure composed by COB, CBUD, Federations and SEIs, and the creation of laws complementing them so that college sports would not be at the mercy of interpretation and political will in exchange for each mandate.

Finally, we suggest, the academic community, a better targeting towards their studies on college sport, scrutinizing all this unexplored universe and providing greater scientific basis to that battle for it.

REFERENCES


STAREPRAVO, Fernando Augusto; REIS, Leoncio José de Almeida; MEZZADRI, Fernando Marinho; MARCHIJA,
Brazil is a country known for its great sporting potential, but also features the often amateur structure of its sport. Not infrequently witness the interviews of athletes speaking about the lack of incentives and structure they face in their daily lives as well as many other difficulties involving Brazilian sportsmen. When we turn our attentions to college sport, that reality sometimes aggravates and the abandonment worsens. Often, athletes use personal financial resources to participate in competitions. They have to pay for their travel, accommodation, food and the value of registration for the event itself. These athletes reconcile studies, jobs and training (in some cases at inappropriate times such as lunchtime or early morning). Turning our gaze to first world countries like the U.S., we can observe a very different reality. The American college sports can be often compared, with professional sports in Brazil. There are many examples, from basketball, football, baseball, golf to NASCAR. Thus, focusing on Brazil, particularly in the Mato Grosso do Sul region, in this study we aim to analyze the current situation of college sports in Mato Grosso do Sul and thereafter propose actions that will promote its development.

KEYWORDS: Sport University; Sports Organization; Sports Management.

ABSTRACT
Brazil is a country known for its great sporting potential, but also features the often amateur structure of its sport. Not infrequently witness the interviews of athletes speaking about the lack of incentives and structure they face in their daily lives as well as many other difficulties involving Brazilian sportsmen. When we turn our attentions to college sport, that reality sometimes aggravates and the abandonment worsens. Often, athletes use personal financial resources to participate in competitions. They have to pay for their travel, accommodation, food and the value of registration for the event itself. These athletes reconcile studies, jobs and training (in some cases at inappropriate times such as lunchtime or early morning). Turning our gaze to first world countries like the U.S., we can observe a very different reality. The American college sports can be often compared, with professional sports in Brazil. There are many examples, from basketball, football, baseball, golf to NASCAR. Thus, focusing on Brazil, particularly in the Mato Grosso do Sul region, in this study we aim to analyze the current situation of college sports in Mato Grosso do Sul and thereafter propose actions that will promote its development.

RÉSUMÉ
Le Brésil est un pays connu pour son potentiel sportif très bien, mais se distingue également par la structure de son sport amateur souvent. Il n’est pas rare témoin des interviews d’athlètes parlant de l’absence d’incitations et le manque de structure auxquels ils sont confrontés dans leur vie quotidienne ainsi que de nombreuses autres difficultés impliquant des athlètes brésiliens. Quand nous nous tournons notre attention au sport universitaire, que la réalité parfois s’aggrave et l’abandon s’accroît. Souvent, les athlètes utilisent des ressources financières personnelles pour participer aux compétitions. Avoir à payer les voyages, l'hébergement, la nourriture, le seu de la valeur de l'enregistrement de l'événement lui-même. Ces athlètes concilient études souvent des emplois et de formation (dans certains cas, à des moments inappropriés tels que le midi ou tôt le matin). Tourner notre regard vers les pays du premier monde, comme les États-Unis, nous voyons une réalité très différente. Les sports américains universitaires peuvent être comparés, souvent avec le sport professionnel au Brésil. Les exemples sont nombreux, passant de basket-ball, le football, le baseball et le golf et venant NASCAR. Ainsi, en se concentrant sur le Brésil, en particulier dans le Mato Grosso do Sul, dans cette étude, nous avons pour objectif d'analyser la situation actuelle du sport universitaire dans le Mato Grosso do Sul et à partir de là proposer des actions qui favoriseront leur développement.

MOTS-CLÉS: Sport de l'Université; Organisation sportive, Sports Management.

RESUMEN
Brasil es un país conocido por su gran potencial deportivo, sin embargo se destaca también por su estructura muchas veces amadora de su deporte. No raramente vemos entrevistas de atletas hablando de la falta de incentivo y de la falta de estructura que enfrentan en su día a día, aparte de tantas otras dificultades que envuelven los deportistas brasileños. Cuando volvemos nuestras atenciones al deporte universitario, esa realidad, por veces, empeora y el abandono se agrava. Muchas veces los atletas utilizan recursos financieros personales para poder participar de competiciones. Tienen que pagar viajes, estadias, alimentación, aparte del valor de la propia inscripción en el evento. Esos atletas concilian estudios, muchas veces empleos, y entrenamientos (en algunos casos en horarios inadecuados como horario de comida o en la madrugada). Volviendo nuestras miradas hacia los países de primer mundo, como los EE. UU., vemos una realidad muy diferente. El deporte universitario norte-americano puede ser comparado, muchas veces, con deportes profesionales de Brasil. Ejemplos son diversos, pasando por el básquetbol, futbol americano, beisbol y llegando al golf o NASCAR. Así, con foco en Brasil, en especial a Mato Grosso do Sul, tenemos como objetivo de este estudio analizar la coyuntura actual del deporte universitario en Mato Grosso do Sul y a partir de eso proponer acciones que vengan a favorecer su desarrollo.

PALABRAS-CHAVE: Deporte Universitario; Organización Deportiva; Gestión Deportiva.

DIAGNÓSTICO DEL DEPORTE UNIVERSITARIO DE MATO GROSSO DO SUL (MS), BRASIL

Brasil es un país conocido por su gran potencial deportivo, sin embargo se destaca también por su estructura muchas veces amadora de su deporte. No raramente vemos entrevistas de atletas hablando de la falta de incentivo y de la falta de estructura que enfrentan en su día a día, aparte de tantas otras dificultades que envuelven a los deportistas brasileños. Cuando volvemos nuestras atenciones al deporte universitario, esa realidad, por veces, empeora y el abandono se agrava. Muchas veces los atletas utilizan recursos financieros personales para poder participar de competiciones. Tienen que pagar viajes, estadias, alimentación, aparte del valor de la propia inscripción en el evento. Esos atletas concilian estudios, muchas veces empleos, y entrenamientos (en algunos casos en horarios inadecuados como horario de comida o en la madrugada). Volviendo nuestras miradas hacia los países de primer mundo, como los EE. UU., vemos una realidad muy diferente. El deporte universitario norte-americano puede ser comparado, muchas veces, con deportes profesionales de Brasil. Ejemplos son diversos, pasando por el básquetbol, futbol americano, beisbol y llegando al golf o NASCAR. Así, con foco en Brasil, en especial a Mato Grosso do Sul, tenemos como objetivo de este estudio analizar la coyuntura actual del deporte universitario en Mato Grosso do Sul y a partir de eso proponer acciones que vengan a favorecer su desarrollo.

PALABRAS-CHAVE: Deporte Universitario; Organización Deportiva; Gestión Deportiva.

RESUMO
O Brasil é um país conhecido pelo seu grande potencial esportivo, porém se destaca também pela estrutura muitas vezes amadora de seu esporte. Não é raro assistirmos a entrevistas de atletas falando da falta de incentivo e da falta de estrutura que enfrentam em seu dia a dia, muitas vezes outras dificuldades que envolvem os esportistas brasileiros. Quando voltamos nossas atenções ao esporte universitário, essa realidade por vezes piora e o abandono se agrava. Muitas vezes os atletas utilizam recursos financeiros pessoais para poderem participar de competições. Têm de pagar viagens, estadias, alimentação, além do valor da própria inscrição no evento. Esses atletas conciliam estudos, muitas vezes empregos, e treinos (em alguns casos em horários inadequados como horário de almoco ou de madrugada). Voltando nossos olhares para países de primeiro mundo como os EUA, vemos uma realidade muito diferente. O esporte universitário norte-americano pode ser comparado, muitas vezes, com esportes profissionais do Brasil. Os exemplos são diversos, passando pelo basquetebol, futebol americano, beisbol e chegando ao golfe e NASCAR. Assim, como foco no Brasil, em especial à Mato Grosso do Sul, temos como objetivo desse estudo analisar a conjuntura atual do esporte universitário em Mato Grosso do Sul e a partir daí propor ações que venham a favorecer o seu desenvolvimento.

PALAVRAS-CHAVE: Esporte Universitário; Organização Desportiva; Gestão Esportiva.