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**Meta-evaluation of the accountability agencies' performance in relation to the theme of Full-Time Education (FTE) from the perspective of evaluation guided by the program theory**

**Ana Clecia Medeiro Diniz**

**Marcus Vinicius de Azevedo Braga**

**ABSTRACT**

This article aims to carry out a meta-evaluation of the accountability agencies' performance of Brazilian, at the federal level, in relation to the theme of Full-Time Education (FTE). The aim, through a qualitative approach, is to identify the main criteria evaluated in inspections of ETI's public educational policy, from the perspective of the program's logic. It was found that the centrality of assessments is based on objective quantitative criteria established in current regulations, out of line with the theoretical assumptions of the logic of the FTE program.

**Keywords:** Full-time Education; Auditing; Evaluation by program logic.

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## 1. INTRODUCTION

This article addresses the evaluation of public policies from the perspective of the actions of government institutional actors, also known as internal and external control bodies, such as the Office of the Comptroller General (CGU) and the Federal Court of Accounts – TCU, respectively, at the federal level, as well as at the state and municipal levels, such as state and municipal comptroller’s offices and the state and municipal courts of auditors, investigating how these entities carry out their work from other theoretical evaluation perspectives.

Thus, the aim is to understand how oversight bodies have exercised their authority in evaluating actions and/or programs in the field of education, which promote Full-Time Education (ETI) in the public basic education system. According to the concept adopted by the Brazilian Program, FTE is defined as a system in which students remain at school or engaged in school activities for seven or more hours per day or 35 hours per week, across two shifts (Brazil, 2010; 2023).

The study aims to identify the criteria used in the oversight activities of federal regulatory agencies to verify whether these criteria address the centrality of initiatives and/or programs linked to the Public Policy on FTE in Brazil from the perspective of *theory-driven evaluation*.

According to Rossi, Lipsey, and Freeman (2004), Chen (1989) and Davidson (2005 *cited in Coryn et al.*, 2011), theory-driven evaluation seeks causal relationships among program components to understand successes and failures and identify the intervention’s weaknesses, thereby enabling the generation of information that contributes to the program’s refinement and improvement.

From the perspective of theory-driven evaluation, there is a stakeholder-oriented approach that seeks to conceptually explain the program model in order to clarify how and why the observed results are achieved (Chen, 2005). To this end, authors Rossi, Lipsey, and Freeman (2004) propose that the logic model should include three fundamental components: the program’s organizational plan; its implementation plan; and its theory of impact.

As a methodology, a documentary analysis was conducted of reports stemming from the oversight activities of the respective oversight bodies during the period from 2014 to 2023, focusing on education initiatives and/or programs aimed at FTE in the public basic education system (early childhood, elementary, and secondary education), seeking information on the Program in documents issued by the Ministry of Education (MEC) and the Anísio Teixeira National Institute for Educational Studies and Research (Inep), which is responsible for evaluating<sub>4</sub>

the effectiveness and quality of basic education in Brazil.

## 2. FTE IN BRAZIL

Recent research highlights aspects of the reality of Brazilian education that require improvements in terms of quality. Bastos (2017) points out that the negative consequences of a failing education system signal a wide range of problems, resulting in the formation of less cultured and less educated individuals, leading to the unchecked growth of poverty, marginalization, and the inability to enter the labor market.

Research in this area is justified by the benefits that investments in human capital provide to individuals and society, reflecting on their role in determining individuals' future income and affecting economic growth and development, whether through improving the quality of the workforce and consequently increasing productivity (Aquino, 2011).

According to information available on the MEC's Full-Time School Program website (Brazil, 2023b), the effects of extending the school day are reflected in three major areas: academic, social, and economic. Improvements in performance are observed among the poorest students, along with increased school retention and higher graduation rates among urban groups. There is also a reduction in social vulnerability regarding food security, violence against children and adolescents, and greater access to rights through the social protection network (Rosa; Bruce; Sarellas, 2022).

In his research on the impacts of time spent in school on the proficiency of Latin American students in the 3rd and 6th grades of Basic Education, Dietrich (2019) argues that extending the daily school day yields significant gains; however, the extension of the school day only makes a difference when combined with other structural factors, such as school infrastructure, the social safety net, and pedagogical factors; that is, the extension of the school day is associated with the concept of comprehensive education.

Currently, the FTE policy has been reinforced through the enactment of Federal Law No. 14,640/2023 (Brazil, 2023), which establishes the "Full-Time School Program" with the aim of promoting enrollment in full-time basic education.

Since the 2000s, there have been many initiatives and programs led by states and municipalities to expand ETI, with support from the Ministry of Education (MEC) through specific programs (Brazil, 2023c), such as the Mais Educação Program, which sought to contribute to improved learning by extending the time public school students spend in school, through the

provision of basic education for seven hours a day (Brazil, 2010a).

In line with the proposal of the aforementioned Program, the National Education Plan (PNE) for the decade 2014–2024 was approved, with twenty goals. Goal 6 aims to offer extended school hours in at least 50% of public schools, so as to serve at least 25% of students in basic education by 2024. To this end, nine strategies are outlined with the aim of meeting the proposed increase in class hours and covering everything from federal support to the construction of schools with appropriate architectural standards and furniture, prioritizing socially vulnerable communities.

According to data from the 2022 School Census by MEC/INEP (Brazil, 2022), it is found that of the enrolled students, 18.2% are in FTE schools and 27% of schools offer school activities under the FTE concept, showing respective increases of 4.7% and 5.7% in these percentages compared to the 2013 baseline of 13.6% and 21.03% for the respective indicators.

In 2016, the Ministry of Education (MEC) implemented the “New More Education Program,” which introduced changes such as the Secondary Education Reform, which established the concept of the New Full-Time Secondary Education Program (NEMTI) (Brazil, 2017). Among the various innovations introduced in the curricular and pedagogical spheres, it amended Article 24 of the LDB, thereby progressively increasing the total number of instructional hours for elementary and secondary education from 800 to 1,400 hours over a maximum period of five years, in addition to establishing a ten-year deadline in Article 13 establishing a ten-year deadline to implement the Policy to Promote the Implementation of Full-Time High Schools, regulated by MEC Ordinance No. 727/2017 (Brazil, 2017b).

It should also be noted that the current PNE (2014–2024) was extended until December 31, 2025, to enable the Federal Executive Branch to submit the proposal for the new National Education Plan (PNE) (2024–2034), which maintains Goal 6 of expanding the availability of FTE in the public school system, and Bill No. 5,230/2023 (Brazil, 2023), which aims to include and/or modify regulations related to the aforementioned New Secondary Education Reform approved in 2017.

### **3. OVERSIGHT BODIES AND THE EVALUATION OF PUBLIC POLICIES**

Technical oversight is exercised by internal and external oversight bodies, in collaboration with the Legislative Branch, acting at the federal level through the CGU and TCU, and at the state and municipal levels by the Comptroller’s Offices and Courts of Auditors, with legal

backing from the Constitution (Arts. 70, 71, and 75) and state and municipal laws and regulations (Brazil, 1988).

The courts of auditors have the prerogative to evaluate, on their own initiative or at the request of the Legislature, any government program or agency, provided that the respective jurisdictions of the Union, states, and municipalities are respected. The TCU and the State Courts of Auditors may conduct accounting, financial, budgetary, operational, and asset audits and inspections in agencies of the Legislative, Executive, and Judicial Branches, as well as other entities subject to external control (Brazil, 1988).

Thus, the oversight exercised by control bodies encompasses the parameters of legality, economy, and legitimacy. However, it is not limited solely to these, since the scope of their activities covers auditable aspects whose nature goes beyond verifying compliance with legislation; it is therefore necessary to assess their alignment with criteria of economy and whether they meet legitimate expectations (Lima; Diniz, 2018).

Evaluation is a systematic process of collecting and analyzing information to measure the effectiveness and efficiency of policies and programs, with the aim of improving them and informing decisions regarding their continuation, expansion, reduction, or discontinuation (Rossi, Lipsey; Freeman, 2004). Based on program theory, it seeks to identify causal relationships among program components, highlight successes, errors, and weaknesses, thereby contributing to their improvement.

Chen (2005) notes that, from the perspective of theory-driven evaluation, there is a stakeholder-oriented approach that seeks to conceptually explain the program model in order to clarify how and why the observed results are achieved.

To this end, Rossi, Lipsey, and Freeman (2004) propose that the logic model should include three fundamental components: the program's organizational plan, that is, an understanding of its necessity and a deepening of the problems it seeks to solve, in accordance with the target audience reached, in order to formulate relevant, effective, and efficient programs; the program implementation plan, which encompasses the evaluation of the program's theory and design and provides the logical framework linking program activities to their desired outcomes; and the program's impact theory.

The organizational and implementation plans form the program's process theory, which involves a critical analysis of the theoretical foundations and practical implementation capacity, as well as an evaluation of the execution process and monitoring of results. The third component, the program's theory of impact, suggests the use of evaluation methodologies that isolate

external factors to confidently attribute changes in the target audience to the program's interventions, using comparative analyses, access controls, and statistical techniques to measure observed effects and impacts.

Thus, a program's logic model must include: the program's components (essential and secondary); the related services and practices required to implement its components; the expected results, their targets, and their effects on society and the organization of services.

Given that the intrinsic evaluative nature of these agencies is manifested in the performance of audit activities, the terminology of performance auditing emerged in the mid-1970s as a variation of audit work at a time when government initiatives in North America, Asia, and Western Europe were adopting public administration reform programs stemming from the movement known as New Public Management (NPM), under an approach that valued results above all else (Lima; Diniz, 2018; Denhardt; Denhardt, 2007).

In terms of economy, the audit analyzes whether it is possible to acquire the same product or service at a lower cost. In terms of efficiency, however, it considers not only costs but also time, assessing whether a program delivers the product or service at the lowest cost and in the shortest time. Efficiency involves the concept of productivity. Effectiveness seeks to provide goods or services as planned, and efficiency relates to government objectives (Lima; Diniz, 2018).

Regarding the guidelines for audits in the education sector by the courts of auditors, ATRICON (2015), through Resolution No. 03/2015, directs the efforts of external oversight bodies toward monitoring the goals and strategies set forth in the National Education Plan (PNE), as well as the State and Municipal Education Plans (PEE and PME), covering aspects of governance, timeliness, and operations, in accordance with Guidelines No. 1 and 2.

Also noteworthy are guidelines No. 7 and 11, which direct the results of analyses of compliance with the goals of the respective educational plans into the audits of annual financial statements, and the consequent accountability for poor or inefficient management of the audited entity's public resources; in addition to promoting periodic inspections based on risk analysis of educational programs to assess aspects of infrastructure and pedagogical resources, for example.

#### **4. ANALYSIS OF AUDITS CONDUCTED BY OVERSIGHT BODIES (TCU AND CGU) RELATED TO THE FTE THEME**

This article conducted a meta-evaluation of the public policy known as FTE regarding the assessment carried out by oversight bodies on the subject, through the analysis of reports from audits conducted by the TCU and the CGU over the past ten years, that is, from fiscal years 2014 to 2023.

Regarding the concept of meta-evaluation, Patton (2001), Schwandt (1989), Woodside and Sakay (2001), and Worthen *et al.* (2004) cited in Hedler and Torres (2009) note that the term refers to an evaluation of the evaluation, being a research method that reanalyzes one or more stages of already completed evaluative studies, such that a prior evaluation is conducted using quality and validity standards accepted by the scientific community, thereby generating a new assessment of the evaluative study.

Using a qualitative approach, through analytical categories, we seek to identify the gaps, overlaps, and alignments between the actions of oversight bodies and the logic of FTE programs, which aim to address a specific problem within the context of educational quality.

In this study, six categories were used to consolidate an overview of the evaluation conducted by the oversight bodies regarding the FTE policy, identifying gaps, overlaps, and alignments in comparison with the program's logic. Consequently, 25 reports were selected, of which 15 stem from TCU audits and 10 from the CGU, covering the period from 2014 to 2023. It should be noted that the published reports were chosen because they stemmed from audit work by federal oversight agencies. The search parameter used was the term "Full-Time Education" on the websites<sup>1</sup> of the respective agencies, associating each report found directly or indirectly with ETI.

#### *4.1 Quantitative data and information related to the topic of ETI*

From the document analysis conducted, ten selected audit reports from the CGU addressed the evaluation of the management of External Loan Agreements with the World Bank/International Bank for Reconstruction and Development totaling \$250 million, over a five-year period, through the implementation of the New Secondary Education Program (PNEM).

Since the audit originates from and is associated with a Loan Agreement, it became evident that, based on the analyses conducted under the logic of the FTE Policy, the focus of the reports' evaluations is predominantly associated with aspects of compliance with current legal

<sup>1</sup> Web addresses for audit reports produced and made available by the TCU and the CGU: <https://portal.tcu.gov.br/biblioteca-digital/publicacoes/temari/educacao.htm> and <https://eaud.cgu.gov.br/relatorios?colunaOrdenacao=dataPublicacao&direcaoOrdenacao=DESC&tamanhoPagina=15&offset=0&fixos=#lista>

regulations and the analysis of expenditures and/or financial statements, so that information pertaining to quantitative metrics and data related to FTE themes is limited to the presentation of the project evaluation, covering the forecasting and fulfillment of objectives, strategies, actions, indicators, and targets, in order to deliver products and/or services through organizational processes involving various stakeholders within a specified timeframe (*inputs and outputs*).

It follows, therefore, that all CGU reports focus their assessment on evaluating compliance with the rules established by the loan's financing agency, while addressing only secondary aspects of the FTE Policy. Particular emphasis is placed on evaluating concepts related to the economy and efficiency of financial resources and their disbursement, which reflect an assessment of the program's logic through the one-dimensional lens of whether or not performance indicators are met.

The 2022 report indicates that, in the contracting of Technical Assistance services, the analysis does not evaluate the results and impacts in relation to public policy objectives, focusing solely on compliance with the contracting plan's rules, both at the central agency and in the localities.

In turn, the report on the operational audit conducted by the TCU in 2023 on the NEMTI provides assessments relevant to the logic of the FTE policy, expanding monitoring beyond the financial indicators established for the release of funds and management of the Loan Agreement with the World Bank, emphasizing the need for indicators that, in fact, monitor the implementation of NEMTI in line with the project's objective, which is to implement the new educational model, with a focus on vulnerable schools.

Nevertheless, the evaluation considers analyses pertaining to the logic of the FTE program when addressing the impacts of COVID-19 on the educational sector and the change in the FTE policy's outcome indicator, which replaced the metric of students' IDEB scores with the number of students enrolled in schools participating in NEMTI, because, although the indicator of enrollment growth in NEMTI schools is reasonable, the indicator of these schools' IDEB progress constitutes a qualitative metric that points toward an evaluation seeking the program's effectiveness itself, since it focuses on the quality of results intended by the new educational model proposed by NEM.

As for the TCU reports intended to evaluate the monitoring and fulfillment of the PNE's established goals (2014–2024), in 2015 and 2016, there was no specific analysis on the topic of FTE policy, as they merely propose methods and procedures to be employed for the continuous, regular, and systemic monitoring of the respective plan.

In contrast, the TCU reports from 2018, 2019, and 2024 indicate monitoring and reformulation of the calculation basis related to the target audience of the indicators linked to Goal 6, given the subjectivity of the goal's description, such that no connections are evident between the analyses and the logic of the programs underlying the FTE goal.

The assessment pertaining to the 2017 report reveals that the assumptions and cross-cutting nature of the FTE policy are disregarded, since it does not establish associations or correlations regarding non-compliance with PNE Goal 1, which addresses the universalization of early childhood education, and Goal 6—ETI.

Regarding the Systemic Inspection Reports—Fisceducação—for the years 2014 and 2015, it was through a provision in the 2014 report that the PNE began to be monitored using a methodology developed by the agency. Furthermore, the evaluations did not align with the FTE framework, as they assessed a sample of goals and indicators from the Education Function established in the Multi-Year Plan (PPA) (2012–2015), one of which refers to the expansion of FTE provision, highlighting a bias that points to a disconnect and information gaps—part of which is contained in the PPA and part of which is now contained in the PNE (2014–2024).

It can therefore be said that the main information related to the FTE theme extracted from the evaluations conducted by the CGU and the TCU falls within the scope of verifying objective measures, aiming to assess compliance with criteria established in current regulations, and specifically, compliance with contractual clauses and criteria required for financing from the World Bank/IBRD and the monitoring of targets set out in the PNE (2014–2024), which, as a rule, are far removed from the theoretical concepts proposed by the program logic model of Rossi, Lipsey, and Freeman (2004).

#### *4.2 Curriculum organization and/or pedagogical approach and/or reinforcement of learning competencies related to the FTE theme*

In the CGU's evaluation reports regarding the Secretariat of Basic Education (SEB/MEC) and the State Secretariats of Education (SEE), the Curriculum Organization/Pedagogical Proposal takes a backseat, as the monitoring of the Disbursement-Linked Indicators (DLIs) under the loan agreement demonstrates compliance with the World Bank/IBRD financing project, particularly regarding indicators related to the contracting of technical assistance covering curricular and pedagogical content issues, without providing a comprehensive overview of the subject.

Only the report of the operational audit conducted by the TCU (2023) on NEMTI provi-

des assessments relevant to the logic of the FTE policy. The document evaluates the main deliverables, the cross-cutting nature, and the alignment of the objectives of the projects involving the implementation of the NEM, which aim to provide technical and financial support to the involved actors (MEC and SEE) through four programs.

Thus, a deeper analysis of the program regulations is evident, identifying overlaps among the programs as if they were competing with one another (EMTI – Program for the Promotion of Secondary Schools, Pilot Schools, and ProIF – Training Pathways Program), such that the integrated analysis made it possible to identify aspects of overlap where participation in one program prevents participation in another, generating alleged regional imbalances and disparities among states between one program and another.

The 2014 TCU report, which assessed aspects of Early Childhood Education in an operational audit, addressed issues related to the logic of the FTE program, such as the insufficiency of technical assistance provided to teaching teams. However, the report focuses primarily on infrastructure issues.

Thus, the evaluations conducted by the CGU and the CGU do not delve into the issue of pedagogical resources relevant to this category, thereby ignoring the public policy dimension of ETI, with the exception of the reports cited.

#### *4.3 School Infrastructure in Relation to ETI*

The CGU reports on the SEEs highlight criteria for compliance and regularity in the procurement of goods and the compatibility of expenditures with education. Physical inspections with photographic records verified whether the goods and services procured by the EMTI Program met their intended purposes and were available to students. Underutilization of some goods was observed.

The 2014 TCU report resulted from an assessment of factors affecting the quality and coverage of secondary education in Brazil, through a collaborative system involving 28 participating courts of auditors across four thematic areas: coverage, teachers, management, and financing. Once again, an evaluation has been conducted that disregards the data and theoretical assumptions underpinning the EMTI policy, particularly because the information surrounding the issue it was found that approximately 500 municipalities in Brazil did not have sufficient allocable school infrastructure (exclusively buildings) to serve the entire population aged 15 to 17, with an estimated deficit of at least 38,000 seats.

The 2016 TCU report found that more than 50% of the 679 public schools inspected had poor or inadequate infrastructure. However, there was a lack of alignment with the FTE policy, as the assessment did not differentiate the type of services provided by the schools.

The report further emphasizes that budgetary and cost considerations remain a predominant focus of the analyses, as schools' dependence on federal funds from programs that have been suspended and may be discontinued compromises the implementation of the FTE policy.

It is concluded that the evaluations conducted by the TCU delve deeper into the issue of infrastructure, showing a closer alignment with the logic of the FTE policy.

#### ***4.4 Costs/Budget and/or compliance of Financial Statements and/or Financial Resources allocated related to the FTE theme***

Regarding the CGU reports, there is an emphasis on issues pertaining to the analysis of eligible expenditures in the financial statements submitted to the World Bank/IBRD regarding Loan Agreements totaling \$250 million, within a five-year timeframe for the implementation of the PNEM. The amount was allocated to Component 1 (*Program for Results – PforR*) – \$221 million and to Component 2 (*Investment Project Financing – FPI*) – Technical Assistance – \$29 million, with disbursements contingent upon achieving the IVDs.

Of the amounts disbursed by the World Bank, the project has reached 77% and 21% for Components 1 and 2, respectively. It is noted that the analysis of eligible expenses focuses on budget execution and that, given the difficulty in verifying the funds transferred to the State Education Secretariats (SEEs) linked to Component 1 (EMTI), in addition to payments for scholarshipsto support actions aimed at developing the curriculum matrix for the New High School System in the states, expenditures were appropriated from the National Program for Books and Teaching Materials (PNLD) and from the sample assessment of expenses incurred in the execution of funds transferred to the SEEs related to the Full-Time High School Program (EMTI).

There was a misalignment between the PNLD/2021 criteria and the logic of the FTE program, as only contracts with the “IBRD Anti-Fraud and Anti-Corruption Clause” were eligible for funding. Thus, only expenses under Object 2 (Projects by Areas of Knowledge) were considered for accountability, while those under Object 1 (Life Project and Integrative Projects) were excluded, despite being aligned with the program’s theoretical assumptions.

It is evident, therefore, that the evaluation conducted lacks alignment with the require-

ments for the planning and implementation of a public policy on FTE in terms of understanding the program's theoretical foundations and its practical capacity for implementation, accompanied by an assessment of the implementation process, with the aim of maintaining the integrity of what was planned during execution and monitoring the results obtained, in addition to evaluating its impact, as argued by Rossi, Lipsey, and Freeman (2004).

In turn, the report on the operational audit conducted by the TCU in 2023, in addition to covering financial and regulatory aspects, highlights budgetary issues related to the FTE policy and the time frame of the program's funding policy (ten years), since this could lead to a disruption in support for the actions, compromising the adequacy and improvement of ETI.

#### *4.5 Compliance/regularity with current legal regulations regarding ETI*

The CGU's evaluation reports, stemming from a Loan Agreement, focus primarily on compliance with legal standards and economic aspects, such as costs, financial statements, and fulfillment of contractual clauses. The analysis is heavily influenced by the terms of the contract, addressing expenditures, procurement/bidding, and financial regularity, with little emphasis on the rationale behind the FTE Policy.

Given the weaknesses and various problems identified throughout the CGU reports for the years 2018, 2019, 2020, and 2021 regarding the verification of expenditures related to Component 1 with the World Bank, in the 2022 CGU evaluation report on SEB/MEC, it appears that the analysis of expenditures was disconnected from the logic of the FTE program, as the evaluations focus on analyses whose scope is the compliance/regularity of appropriate expenditures related to the PNLD and the EMTI program, regarding the bidding process, documentary support and effectiveness of expenditures, and the regularity of the application of funds that the SEEs received related to the EMTI program within a sample of four states that met the requirements of the Loan Agreement with the World Bank/IBRD.

The 2014 and 2016 TCU reports evaluated the infrastructure of early childhood and elementary school facilities, respectively. The 2014 report, focused on the FTE policy, evaluated two types of construction projects for full-time or two-shift schools, with a capacity of 120 to 240 students. The evaluation focused on budgetary aspects and the compliance of procurement and contracting procedures, highlighting obstacles in the accountability of funds, without delving into the rationale behind the ETI.

In turn, the 2014 TCU report, regarding the operational audit of the Proinfância Pro-

gram, aligns with the logic of the FTE program, although it focuses on bureaucratic and quantitative issues. It focuses on aspects such as overcrowding, inappropriate use of spaces, underutilization of infrastructure, the unsuitability of spaces for regional diversity, insufficient technical assistance to teaching staff, and failures in the control of resources allocated for the initial maintenance of new units.

#### *4.6 Findings regarding the FTE theme*

Regarding the CGU's evaluation reports on the FTE theme, these reveal weaknesses related primarily to compliance with current regulations, costs/budgets, and financial statements. Notable issues include problems with the receipt and monitoring of financial resources, partial compliance with the IVDs associated with World Bank/IBRD financing, and the underutilization of released funds, with strategic planning being heavily influenced by the terms of the Loan Agreement.

Meanwhile, the TCU reports tracking the PNE targets—2014 to 2024—point to conclusions that measure the estimated levels of compliance/non-compliance risk for the plan's 20 targets, with an assessment that most targets would not be met within the PNE timeline, with no correlation to the logic of the FTE program regarding aspects of Target 6 – ETI.

In contrast, the operational audit report on NEMTI conducted by the TCU in 2023 focused on aspects aligned with the FTE logic, with an emphasis on students. It highlighted the need for surveys and assessments regarding the implementation of curriculum frameworks and the expansion of course hours, fundamental aspects in impact evaluation according to the program logic proposed by Rossi, Lipsey, and Freeman (2004).

The TCU reports from 2014 and 2015 identify opportunities for improvement in the transparency of budgetary and financial data, in public education policies, and in the indicators of the 2012–2015 PPA and the PNE. The evaluations highlight the increase in expenditures for the Education Sector, indicating a departure from the FTE program's logic, as the evaluation is guided by a legal budgetary planning instrument (PPA) rather than focusing on the specific objectives of the ETI.

The 2014 TCU report is partially aligned with the logic of the FTE program, highlighting that good infrastructure is essential but not sufficient to ensure quality early childhood education. It emphasizes that expanding access must be accompanied by improvements in quality and points out gaps in pedagogical resources. It also acknowledges that existing controls do not

allow for the evaluation of the program's investment outcomes, highlighting a disconnect from central aspects of the FTE policy.

The recommendations and findings of the CGU and TCU reports are generally not aligned with the central aspects of the FTE program's logic, focusing instead on bureaucratic and ancillary issues. With the exception of the TCU reports from 2023 and 2014, which drew connections to the program theory proposed by Rossi, Lipsey, and Freeman (2004), offering a perspective more aligned with the structure, functions, and procedures necessary to achieve the program's objectives.

It is also worth noting that two audit reports—one produced by the TCU (2011)<sup>2</sup> and the other by the Court of Auditors of the State of São Paulo (TCE/SP) (TCE/SP, 2023)<sup>3</sup>—deserve special mention, as they focus on criteria more aligned with the program's logic. The first, derived from an audit conducted by the CGU, addresses irregularities in the data reported in the 2009 school census for the city of Nova Iguaçu, Rio de Janeiro.

In the second report, a convergence with the logic of the FTE program is evident, as it seeks to evaluate, albeit still only from a quantitative perspective, specific issues of the FTE policy in order to obtain a quantitative/statistical diagnosis of the current status of the implemented FTE policy in the State of São Paulo, regarding compliance with Goal 6 of the PNE and the following aspects pertinent to ETI, related to the service network and school units.

## **5. CONCLUDING REMARKS**

ETI has been adopted as a priority in the discourse of governments at various levels in the 21st century. There is a consensus on its importance, and this needs to be reflected in the actions of oversight bodies; the study shows that the program's logic is largely absent from evaluation scopes.

Although various oversight initiatives have been identified in the educational field, across the various levels of basic education (Early Childhood Education, Elementary Education, and Secondary Education), there is a noticeable absence of discussion regarding the cross-cutting nature of the FTE Policy during the development and implementation of related actions within decentralized federal structures, particularly when the responsibilities and competencies of each educational level branch out across the federal, state, and municipal levels.

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2 Judgment No. 749/2011 – Plenary Session – TCU.

3 Report on the TCE/SP's Ordered Audit of the Full-Time Schools Program (2023).

Consequently, it is observed that the reports address financial issues and their compliance with current regulations. This perspective narrows the view of the Full-Time Education Policy, as the main essential and characteristic aspects of the Full-Time Education Program were not addressed, particularly regarding the aspects and impacts of extending the minimum class hours to seven hours for students, since it is known that the measurement and supposed fulfillment of the targets set for the indicators of PNE Goal 6 are insufficient to demonstrate the effects and impacts solely through the number of schools offering “full-time” enrollment and/or the number of students enrolled in Full-Time Education (ETI) schools.

The approach to evaluations, detached from the logic of the Program, does not adequately address the key aspects of improving public education. The analyses focus on indicators and financial compliance, without delving deeply into the central themes of ETI. Despite the availability of financial resources, the evaluation does not consider the essential aspects of FTE planning and implementation.

The allocation of expenditures pertaining to the PNLD, a program that predated the FTE Policy, reveals that the logic of the FTE program was ignored and/or overridden, since, in order for PNLD expenditures to be considered eligible, a condition was adopted requiring the inclusion of anti-fraud and anti-corruption clauses mandated by the World Bank/IBRD in contracts with publishers hired to supply the teaching materials and textbooks that would meet the NEM’s curriculum requirements.

Regarding the evaluations conducted by the TCU, the analyses pertain to objective measures, as the reports outline methodologies to monitor compliance with PNE Goal 6 and its indicators, presenting only distant and sporadic connections to the logic of the FTE program.

The 2023 TCU report adopts an approach more aligned with the logic of ETI, going beyond the simple monitoring of PNEM indicators. It addresses aspects that directly impact the program’s target audience, reflecting a maturation in oversight and aligning with the perspective of Rossi, Lipsey, and Freeman (2004), who emphasize the need to delve deeper into the problems the program seeks to resolve. The report evaluates the program’s theory and design, establishing a logical connection between activities and desired outcomes.

In this regard, the perspective adopted in the report aligns with the logic of the FTE program, as it highlights the connections between the activities that provide the program’s design framework and the desired outcomes, given that the causes, effects, and risks arising from overlaps and differences in the specific objectives of programs (EMTI – Program for the Promotion of Full-Time High Schools, Pilot Schools, and ProIF – Training Pathways Program) were evaluated

in order to justify alleged equity based on the eligibility and exclusion criteria for participation in one program over another, balancing higher or lower numbers of schools in one program relative to another, based on a logic of balancing school numbers across different programs, with the aim of fostering an inter-federative relationship geared toward reducing regional and social inequalities throughout the national territory.

In this context, it is also evident that a path must be charted and followed to reduce the gaps present in the FTE program's logic regarding the identification of the main causes and impacts of the actions carried out on the target audience involved, whether students, education professionals, schools, Department of Education offices, families, or society.

Corroborating the arguments cited by Braga's (2019) studies, which analyze various educational programs within the federal government, the logic of these programs is dynamic, changing in response to shifts in the institutional environment; this aspect is reflected in the CGU's evaluations when it links the allocation of funds to support Comprehensive Education as a strategic issue within the education sector. However, the discussion of FTE does not feature as a central element in the vast majority of CGU and TCU reports in this study, missing an opportunity to engage with the centrality of the policy.

The CGU and TCU evaluations point to a persistence of similar problems, a systemic nature that ultimately emerges in the ex-post compliance analysis, but which would greatly enhance the evaluations if they considered ex-ante the logic of the programs in defining their scopes, with a view to reducing the gap between the central issues of the FTE policy and ancillary matters and compliance with objective criteria of the regulations.

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