
National education plan (2014-2024) and its monitoring by the Federal Court of Accounts¹

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Abstract

The supervision of public resources has become one of the axes of Brazilian educational policy. This understanding has been guiding the actions of the Federal Court of Accounts (TCU, in Portuguese abbreviation) regarding the monitoring of the National Education Plan (2014-2024) [PNE, in Portuguese abbreviation]. This article aims to address this issue and is structured in three sections: the first discusses the role of the TCU as an external control body in monitoring the PNE; the second highlights the methodology used to monitor the PNE; the third presents the results of the 4th PNE Monitoring Report, produced within the TCU. The research procedure used was document analysis and consultation to the database on the TCU's website. The conclusion brings to light the importance of monitoring and evaluation of the PNE by external control bodies to public policy makers as the TCU, in view of the need for civil society to monitor the actions taken and the results achieved by the mentioned plan.

Keywords: Federal Court of Accounts. National Education Plan. Monitoring. Evaluation.

Plano Nacional de Educação (2014-2024) e o seu acompanhamento pelo Tribunal de Contas Da União

Resumo

A fiscalização dos recursos públicos tem se constituído em um dos eixos da política educacional brasileira. Esse entendimento vem norteando as ações do Tribunal de Contas da União (TCU) em relação ao acompanhamento do Plano de Nacional de Educação PNE, 2014-2024 [PNE]. Este artigo objetiva abordar essa temática e se estrutura em três seções: a primeira discute a função do TCU como órgão de controle externo no acompanhamento do PNE; a segunda coloca em destaque a metodologia utilizada para acompanhar o PNE; a terceira apresenta resultados do 4º Relatório de Acompanhamento do PNE, produzido no âmbito do TCU. Utilizou-se como procedimento de pesquisa a análise documental e consulta à base de dados do TCU. A conclusão traz a lume a importância do monitoramento e da

avaliação do PNE por órgãos de controle externo para os formuladores de políticas públicas como o TCU, tendo em vista a necessidade da sociedade acompanhar as ações desenvolvidas e os resultados alcançados pelo mencionado plano.

Palavras-chave: Tribunal de Contas da União. Plano Nacional de Educação. Monitoramento. Avaliação.

El plan nacional de educación (2014-2024) y su acompañamiento por el tribunal de cuentas de la unión

Resumen

La fiscalización de los recursos públicos se ha convertido en uno de los ejes de la política educativa brasileña. Ese entendimiento viene orientando la actuación del Tribunal de Cuentas de la Unión (TCU, abreviación en portugués) en lo que se refiere a la fiscalización del Plan Nacional de Educación (2014-2024) [PNE, abreviación en portugués]. Este artículo pretende abordar esa cuestión y está estructurado en tres secciones: la primera discute el papel del TCU como órgano de control externo en el seguimiento del PNE; la segunda destaca la metodología utilizada para el seguimiento del PNE; la tercera presenta los resultados del 4º Informe de Acompañamiento del PNE, elaborado en el seno del TCU. El procedimiento de investigación utilizado fue el análisis documental y la consulta a la base de datos del TCU. La conclusión trae a la luz la importancia del monitoreo y evaluación del PNE por órganos de control externos para los formuladores de políticas públicas como el TCU, ante la necesidad de la sociedad de acompañar las acciones emprendidas y los resultados alcanzados por el mencionado plan.

Palabras clave: Tribunal de Cuentas de la Unión. Plan Nacional de Educación. Monitoreo. Evaluación.

Introduction

Brazilian education policy, in the context of the new public management, has taken on a configuration characterized above all by the monitoring and inspection of public resources. Based on these guidelines, the management of these services is based on a new form of control, shifting the axes of processes to results. This approach forms an organizational structure based on the decentralization of processes and the search for greater participation by the private sector and civil society organizations in policy management (Brasil, 1995). This matrix has been guiding the actions of the Federal Court of Accounts (TCU, in the Portuguese acronym) in relation to

monitoring the National Education Plan (2014-2024), a competence assigned to it by Judgement 528/2015 and approved by Judgements 795 and 2,921/2016-TCU-Plenary.

This article aims to address this issue and is structured in three sections, as follows: the first discusses the role of the Federal Court of Accounts (TCU) as an external control body in monitoring the National Education Plan (PNE, in the Portuguese acronym); the second highlights the methodology used to monitor the PNE; the third presents some results of the 4th PNE Monitoring Report, produced by the TCU with emphasis on the period of the Covid-19 pandemic. The text highlights the importance of follow-up and monitoring of the actions of the National Education Plan (2014-2024) by the TCU, which has sought to disclose, through reports, the results of the actions implemented and suggest measures to resize the actions of the Ministry of Education MEC, seeking to increase the effectiveness of the National Education Plan (PNE) targets and thus meeting the transparency requirements of the New Public Management.

The role of the Federal Court of Accounts as a strategy for monitoring education policies

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Federal Court of Accounts (TCU) is a body that assists the National Congress in the monitoring, inspection and financial, accounting, operational and asset execution of public patrimony resources in Brazil. Created by the Federal Constitution of 1988, its functionality was described, notably, in Article 71. This article states that: "External control, the responsibility of the National Congress, shall be exercised with the assistance of the Federal Court of Accounts" (Brazil, 1988). Among the functions set out in this article, it is worth highlighting those specified in Sections VI and VII, transcribed below:

VI - to supervise the application of any resources transferred by the State by means of a covenant, agreement, adjustment, or other similar instruments, to a state, federal district or municipality;

VII - to provide the information requested by the National Congress, by any of its Houses, or by any of the respective Commissions, on the accounting, financial, budgetary, operational, and patrimonial supervision and on the results of audits and inspections carried out (Brazil, 1988).

In the terms mentioned above, the Federal Constitution assigned the Federal Court of Accounts (TCU) the role of overseeing and controlling public accounts. As a result, this institution has taken on a substantial role in Brazilian public administration. With control actions largely aligned with international standards, such as those of The International Organization of Supreme Audit Institutions (Intosai), the TCU adopts, in its documents, the concept of management linked to the idea of good practices of New Public Management.

It is important to emphasize that New Public Management has accountability as its conceptual basis for holding public agents to account, based on evaluation, accountability, and responsibility, which in most educational policies has been neoconservative, making explicit a “[...] hierarchical-bureaucratic or technocratic and managerialist process of *accountability* [...]” (Afonso, 2012, p. 472). This control-oriented management model greatly reduces public management to risk control practices.

However, although there is criticism of recurrent accountability in education policies, we recognize the need for regulation and transparency in public action. This should be based on transparency of actions and the necessary accountability, which can be based on “[...] multiple, more sophisticated and diversified evaluation procedures and instruments [...]” (Afonso, 2012, p. 477), based on democratic practices. Accountability would be the counterpoint in public management to the blaming of public agents, composing a management framework with realistic-propositional information and justifications, based on the collective.

In the context of public management, the Federal Court of Accounts (TCU) plays a role in shaping Brazilian public policies, due to its broad scope of action with recommendations, including the provision of sanctions for public managers. Its role extends to the intervention dimension, and is made explicit in Article 71 of the 1988 Federal Constitution, whose attribution is set out in item VIII in the following terms: “[...] apply to those responsible, in the event of illegal expenditure or irregularity of accounts, the sanctions provided for by law, which will establish, among other penalties, a fine proportional to the damage caused to the treasury” (Brazil, 1988, p. 62).

With a strategic role in monitoring public policies – by applying legal conditions that demand compliance with guidelines – the Federal Court of Accounts (TCU)’s conceptions and practices end up inducing a public policy

model. Therefore, to pay attention to its definitions is to identify the necessary points that make up its theoretical-conceptual framework, making it important to understand public management in the context of the guidelines and prescriptions of the National Congress.

In the scope of the Federal Court of Accounts (TCU)'s formulations, public policies are considered to be the actions carried out by a government, or rather, interventionist actions, as well as guidelines that deal with public problems, or not, setting a precedent for non-action, as long as they are public problems provided for by law (Brasil, 2020, p. 13). For the TCU, public problems “[...] are essentially characterized by being problems that governments have taken upon themselves to deal with (either in the form of action or deliberate non-action).”

The approach of public policy as a process of clashes, interests and negotiations between agents, groups, and institutions of the State and civil society, with projects of society in dispute, as Azevedo (2004) argues, does not seem to be the core adopted by the Federal Court of Accounts (TCU). Although it considers that there are different pressures and interests present in political decisions, by evoking Article 37 of the 1988 Federal Constitution, the TCU also argues that social and moral criteria must be assumed in accordance with democratic values for public policies to play their social role (Brasil, 2020).

In the context of monitoring education policies, notably the National Education Plan 2014-2024 (PNE 2014-2024), the Federal Court of Accounts (TCU) has focused on analyzing risk events with a specific methodology detailed in Judgments 795 and 2,921/2016-TCU-Plenary (2016), which will be described in the next section of this article.

However, we would like to point out that the methodology used to monitor the National Education Plan (PNE) 2014-2024 is detailed in the Public Policy Control Reference (Brazil, 2020). This document is presented as a support for assessing the level of maturity of Brazilian public policies. It also includes conceptual definitions, techniques and audit frameworks that reaffirm the parameters of managerialism in public management to induce good practices in public administration based on GUID 9020 from The International Organization of Supreme Audit Institutions (Intosai).

It is an extensive document that guides how to manage a public policy from the diagnosis of the problem, through its institutionalization and culminating in its evaluation. It sets out six distinct stages that unfold in internal auditing processes and in the induction of good practices. Thus, the Reference is presented as a synthesis of the Federal Court of Accounts (TCU)'s work in recent years in monitoring, controlling, and inspecting public policies and demonstrates a broad understanding of public management.

In this context, in monitoring the National Education Plan (PNE) 2014-2024 and other educational policies, the TCU has built a management model that reverberates in the very conception of educational policy, its principles and priorities. In the case of the PNE, its targets and strategies were subject to a monitoring methodology discussed in detail below.

Methodology used by the Federal Court of Accounts (TCU) to monitor the targets of the National Education Plan and its relationship with New Public Management

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The National Education Plan 2014-2024, approved by Law 13.005, of June 25, 2014, is characterized as a State plan, expressing a public policy proposal for Brazilian education and establishing targets and objectives for its achievement. For some public policy analysts, such as Saraiva (2006, p. 29), it can be understood as "[...] a system of public decisions aimed at preventive or corrective actions or omissions, designed to maintain or modify the reality of one or more sectors of social life."

In the conceptual field, it is also worth noting the position of Lascoumes and Le Galès (2012), who express a position according to which public policy can be understood as an action developed by an authority (alone or in partnership). It aims to solve a situation perceived as a problem and therefore has intentionality and aims to respond to a public problem, involving multiple actors.

Any reflection that takes one of these concepts as a reference highlight that monitoring and evaluation are important stages in the implementation of a public policy and aim to verify the efficiency, effectiveness and transparency of the actions carried out. Draibe (2001) argues that the immediate objectives of the policy can also be imposed on the evaluation, such as detecting difficulties

and obstacles and producing recommendations that make it possible to correct the course of a program. It should be noted that, in the current context, the evaluation of public policies has been consolidated, taking as a reference point the guidelines of the New Public Management, which reshapes the very nature of the policy.

In line with this managerial perspective, Article 5, I to IV, of Law 13.005, of June 25, 2014, which approves the National Education Plan (PNE) 2014-2024, assigns responsibility for the continuous monitoring of the PNE's targets and periodic evaluations to five competencies (Brasil, 2014). These are: the Ministry of Education; the Education Commission of the Chamber of Deputies; the Education, Culture and Sport Commission of the Federal Senate; the National Education Council; and the National Education Forum (FNE, in the Portuguese acronym).

These definitions highlight the role of external control in monitoring and evaluating the National Education Plan (PNE). Based on this understanding, the role of the Federal Court of Accounts (TCU) stands out, that, since the 1980s, has been acting as an auxiliary body to the National Congress in operational or performance audits. Bastos (2002) highlights the TCU's pioneering role in bringing to Brazil a type of control that has played a significant role in the modernization of public institutions in countries such as Great Britain, United States and Canada, among others, within the scope of New Public Management. According to the author,

This type of audit is based on the principle that public administrators have a duty to render an account of their activities to society (accountability), not only by acting with integrity, but also by meeting the criteria of economy, efficiency and effectiveness of the acts carried out. Operational auditing is, therefore, concerned with evaluating factors related to the quality of management, and seeks to assess the extent to which public administrators manage the resources under their responsibility economically and efficiently, and whether the activities and programs implemented achieve the intended objectives and expected targets (Bastos, 2002, p. 7).

In compliance with these normative prescriptions, the evaluation and monitoring of the targets and strategies of the National Education Plan (2014-2024) became the responsibility of the Federal Court of Accounts (TCU), the body that oversees the use of public resources by government officials, thus

taking on the role of a control body and rendering accounts to society. In the context of New Public Management, this process has been used as a way for governments to model systems and promote practices of holding public managers accountable, accountability, regulation of private activity and social control.

As an external control body, the TCU prescribes in its Internal Regulations, Article 241, the functions of monitoring and inspection, establishing that they must be carried out concurrently with the execution of management acts. This article explains that monitoring is the inspection tool used by TCU to:

II - Examine, over a predetermined period, the legality and legitimacy of the management acts of those subject to its jurisdiction, in terms of accounting, finance, budget and patrimonial; and

II - Evaluate, over a predetermined period, the performance of the bodies and entities under its jurisdiction, as well as government systems, programs, projects, and activities, in terms of the economy, efficiency and effectiveness of the acts performed (Tribunal de Contas da União, 2018).

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It is worth remembering that the Federal Court of Accounts (TCU)'s monitoring of the National Education Plan (PNE) 2014-2024 began in 2015, when, in assessing the 2014 Systemic Report on the Inspection of the Education Function (FiscEducação, in the Portuguese acronym), it issued Judgement 528/2015, determining, in its item 9.5, that the General Secretariat for External Control should

[...] establish a specific and continuous work process for monitoring the National Education Plan, so that this Court can communicate to society and the National Congress, year by year, in the FiscEducação editions, the evolution of the development of the plan, the fulfillment of the obligations established therein for the various operational instances, the results already achieved and to be achieved (Tribunal de Contas da União, 2015).

Subsequently, through Judgements 795 and 2,921/2016-TCU-Plenary, the Federal Court of Accounts (TCU) approved the methodology for this monitoring, based on the premise that it was necessary to identify risk

events that could have a negative impact on the achievement of the National Education Plan (PNE). In this sense, it established a specific methodology to monitor the PNE 2014-2024, continuously checking the development of the Plan, compliance with the obligations contained therein and the results achieved and to be achieved (item 9.5 of Judgement 528/2015-TCU-Plenary).

The reorganization of the PNE's targets and strategies would be based on the detection of these risks, which would guide decision-making on planned actions and the main control actions in the area of education. The methodology followed by the TCU provides for the publication of periodic reports, with the aim of communicating to society and the National Congress the efforts made by the TCU in overseeing the PNE.

The Monitoring Plan proposed by the Federal Court of Accounts (TCU) had the general objective of establishing a specific and continuous work process for monitoring the National Education Plan (PNE) 2014-2024 throughout its term (item 9.5 of TCU Judgement 258/2015-Plenary). This monitoring would be based on four basic principles: a) *focus on risk* – the monitoring and evaluation of the PNE should be based on a method that allows the identification of risks associated with its targets and strategies; b) *selectivity* – concerning the selection of topics that will be evaluated as a priority, given that they are multifaceted, as well as the institutional capacity of the TCU to carry out this evaluation and the responsibility of other federated entities in monitoring the targets of the PNE (2014-2024); c) *monitoring* – which should add transparency and value to the PNE monitoring cycle, shedding light on the effectiveness of the plan and communicating its conclusions to society; and d) comply with the principle of decentralization of educational management in Brazil, especially in basic education, considering that some control strategies or actions may require the establishment of partnerships or cooperation agreements with other Brazilian courts of accounts, in order to increase the impact and effectiveness of the monitoring work (TCU, 2015).

Considering the complexity of the National Education Plan, as it covers various components of the Brazilian education system, the methodology implemented by the Federal Court of Accounts (TCU), in a first phase, grouped the 20 targets and 254 strategies into the following categories: (a) infrastructure and equipping of teaching units; (b) training and valuing of education professionals and technical-administrative professionals; (c) support for the student; (d) support for the student's family; (e) organization, structuring, revision

and availability of curricula, content, methods and educational materials; (f) school management; (g) management of education systems; (h) regulation of education; (i) educational evaluation (TCU, 2015).

The second stage of the methodology proposed by the TCU consisted of optimizing the monitoring work by selectively acting on priority issues each year. This involved making strategic choices based on a judgment of the materiality, relevance and vulnerability of each target and associated strategies. According to the TCU (2015), relevance is a criterion that seeks to value aspects of the National Education Plan (PNE) targets such as: a) the relative importance of the strategy in the context in which the target is inserted; b) the profile and coverage of the population benefited; c) the priority given to the issue on the government's political agenda, in public plans and budgets and in international agreements; d) the level of importance attributed by experts and stakeholders consulted; e) discussion of the subject in forums, councils, conferences and committees of the National Congress; and f) the presence of the issue in the media.

Materiality, according to the Federal Court of Accounts (TCU) (2015), is expressed in the volume of resources involved in each context. The forecast and execution of budget expenditure (volume of resources budgeted, committed, and actually paid out) are examples of materiality indicators.

The vulnerability criterion highlights situations or adverse factors that limit, or may limit, the achievement of the results intended by the target or the failure to achieve them within the stipulated timeframe. These include, among others, the repeated targets that were not achieved in the previous National Education Plan (PNE) (2001-2010); the evolution of indicators – trends or risks that the target will not be achieved or will be achieved with very heterogeneous performance among the units of the Federation –; the lack of indicators or reliable or up-to-date information on the implementation of the strategy; and the lack of clarity on responsibility.

The criterion of adding value is related to the production of new knowledge and perspectives that the TCU's monitoring can provide on the object of control, including the proposal of recommendations or determinations.

The workflow proposed by the TCU (2015) ranges from the collection of data and information that adds prospective knowledge of priorities, targets, indicators, institutional responsibilities, allocation of budgetary resources,

initiatives, actions and results achieved in relation to the implementation of the National Education Plan (PNE), to the development of more complex activities, which involve the application of techniques for identifying and classifying risks and conducting surveys, interviews and debates with managers, specialists and organized segments of society interested and involved in the subject.

This Federal Court of Accounts (TCU) action to monitor and evaluate the PNE relied on the use of technology to broaden access to information and implement a new public management model using digital platforms. The first instrument, which was scheduled to be delivered in 2016, is the internalization and systematization of the advanced use of education databases to support the external control activities carried out by SecexEducação and other units dealing with the subject.

The second project is also related to the use of information technology tools. In 2014, SecexEducação began building the Education Dashboard, which is an initial version of a tool that makes it possible to present useful information for controlling the education function, from various available databases.

The use of digital platforms can be considered, according to Araújo and Maia (2014), one of the most significant actions of public administration today, achieving positive results in terms of organizing information, reducing costs, increasing transparency, and reducing the potential for corruption.

In summary, it is possible to indicate that the model for evaluating and monitoring the National Education Plan (PNE) proposed by the Federal Court of Accounts (TCU) fits in with the conceptual bases of the new public management, as far as it seeks to rationalize spending and increase the efficiency of results, using strategic planning and risk management to do so.

Monitoring the 4th Cycle: focus on the effects of Covid-19 and repercussions on the National Education Plan (PNE) targets

Federal Court of Accounts (TCU)'s monitoring of the PNE 2014-2024 began in 2015, as stated in item 9.5 of Judgement 528/2015, which determined the proposal of a method and procedures to be used by the Court in the continuous, regular, and systemic monitoring of the PNE. To date (May 2023), four reports have been produced. The first report presented an overview of the achievement of the PNE's targets up to 2017/2018. The second, in addition

to providing an overview of the evolution of the fulfillment of the PNE's targets and strategies, deepened the analyses regarding the following targets foreseen in the PNE: Target 4 – special education; Target 18 – career plans for education professionals; and Target 19 – democratic management. The aim of the third monitoring report was to assess the role of the Ministry of Education in coordinating strategies that promote federative cooperation to achieve the targets. The fourth edition, which is the focus of this article, sought to focus on the actions taken by the Ministry of Education to reduce the effects of the Covid-19 pandemic on education, especially basic education.

It is important to consider that the analyses carried out by the Federal Court of Accounts (TCU) sought to assess the impacts caused by Covid-2019 on the education system, which lasted until 2021. There is no evaluation in the reports on Targets 12, 13 and 14, which deal with higher education. In the 4th cycle report, the TCU seeks to answer a guiding question: to what extent are the actions taken by the Ministry of Education are successful in mitigating the main negative effects of the Covid-19 pandemic on basic education, considering the guidelines of the National Education Plan (PNE)? This question was answered with the support of the methodology adopted for monitoring the PNE, which was concerned with strategic planning and risk management, given that, according to the TCU, it was not possible to disregard the crisis generated by the pandemic for educational systems and the negative impacts on achieving the PNE targets.

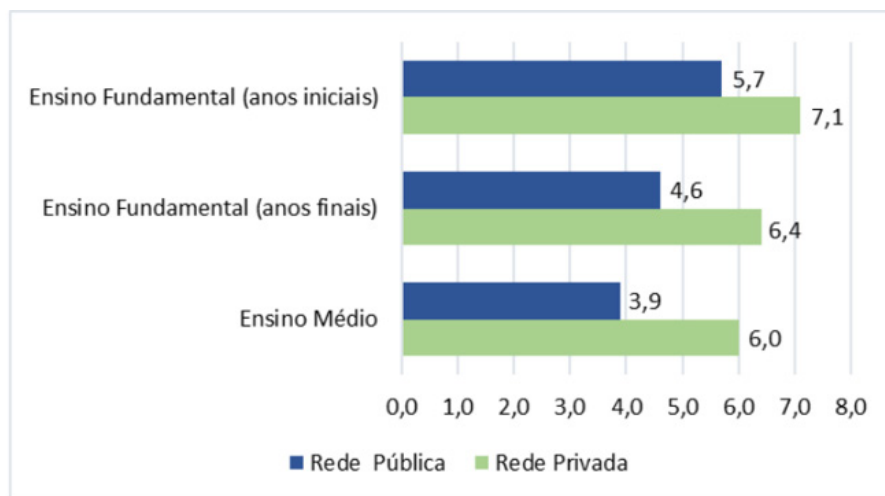
Some general trends are presented in the 4th Monitoring Report on the PNE targets. The analyses presented so far highlight the difficulties in meeting the PNE targets, aggravated by the Covid-19 crisis. According to the 4th Cycle Report (TCU, 2020), the long period without face-to-face classes had a negative impact on student learning, given the difficulties faced by education networks, especially regarding the absence of face-to-face classes and the continuity of remote teaching during the pandemic.

CP/CNE Opinion No. 5, of April 28, 2020, which foresaw the possibility of a long suspension of face-to-face school activities due to the pandemic, already made some discouraging predictions. In this sense, it predicted that educational systems would have to face the difficulty of replacing suspended classes, face-to-face and in full time; the setbacks in the educational process and in the learning of students subjected to long periods without regular educational activities; the structural and social damage for low-income

students and families; and, in general, the abandonment and increase in school dropouts.

One of the targets of the National Education Plan (PNE) most impacted by the Covid-19 pandemic was Target 7, which aims to promote the quality of basic education at all stages and modalities and achieve the national averages stipulated by the Basic Education Development Index (IDEB, in the Portuguese acronym) (BRASIL, 2014). The national averages set for the IDEB in 2021 would be 6.0 for the initial years of elementary school; 5.5 for the final years of elementary school; and 5.3 for high school.

Graph 1 - Comparison between Education Development Index (IDEB) 2019 for public and private schools



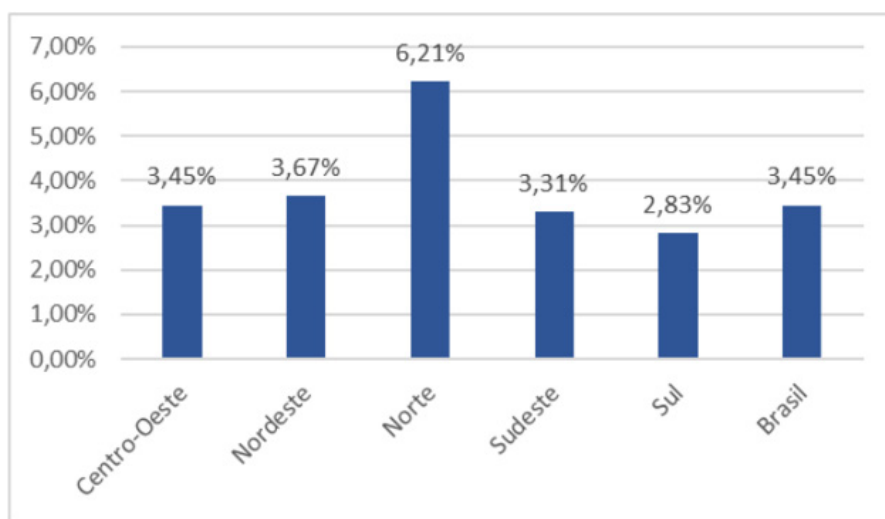
Source: TCU (2020).

The results show that only in the initial years of elementary school of the public education system come closer to achieve the target, with an index of 5.7, while the private network schools exceeded the established index. In the final years of this stage of education, the Education Development Index (IDEB) reached 4.6 in the public network and 6.4 in the private network exceeded the target. In the final years of high school, the public network fell short of the target, with the worst result. In this way, the effects of the pandemic may have led to a setback in the results already achieved in the initial years of elementary

school and further increase the deficit for the final years of elementary school and for high school.

Regarding Target 2, which proposes to “[...] universalize nine-year elementary education for the entire population aged six to fourteen and ensure that at least 95% of students complete this stage at the recommended age by 2024 [...]” (Brasil, 2014), the report shows that, in 2020, there were a significant number of students in the country who, in addition to not having completed basic education, which is already serious, were not even attending school. This situation can be seen in graph 2.

Graph 2 - Distribution of children and adolescents aged 6 to 17 with incomplete basic education who were not attending school (%) in November 2020

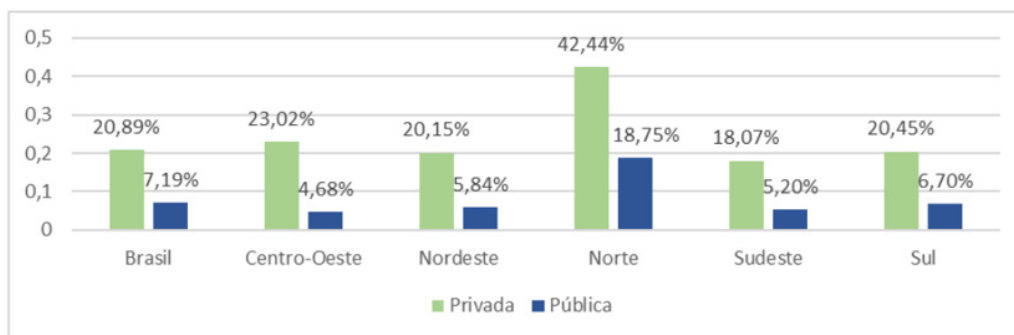


Source: TCU (2020).

In Brazil, the number of children and adolescents aged between 6 and 17 with incomplete basic education who were not attending school reached 3.45% in 2020. Among the regions, the North has the highest percentage, with 6.21% of pupils out of school, followed by the Northeast, with 3.67%. The region with the lowest number of pupils in this situation and closest to achieving the target is the South, with only 2.83% of pupils out of school.

Another important finding of the 4th Federal Court of Accounts (TCU) Report was the difference in attendance at classroom classes between the public and private schools. When evaluating the attendance of students aged 6 to 17 in face-to-face classes, by administrative instance of education, in 2020, at the height of the pandemic, it can be seen that the losses in the educational field were enormous, especially given that face-to-face classes are considered fundamental for the formation of citizenship and knowledge. The data recorded in graph 3 illustrates this situation.

Graph 3 - Distribution of students aged 6 to 17 taking face-to-face classes in November 2020, by school network (%)



Source: TCU (2020).

In Brazil, in 2020, only 7.19% of public-school students attended face-to-face classes, while in the private school system this rate reached 20.89%. The North region had 42.44% of private school students attending face-to-face classes, and only 18.75% of public-school students (a difference of 23.69%). Next, the Midwest had 23.02% of students in face-to-face classes in the private network and only 4.68% in the public network, representing a difference of 18.34%. The Northeast has the third highest rate of inequality in terms of students' access to face-to-face classes (14.31%). In the private network, there are 20.15% and, in the public network, only 5.84%. The Southeast has a rate of participation of students in face-to-face classes in the private network of 18.07% and in the public network of 5.20% (a difference of 12.87%), making it the smallest disparity between the administrative networks. The South

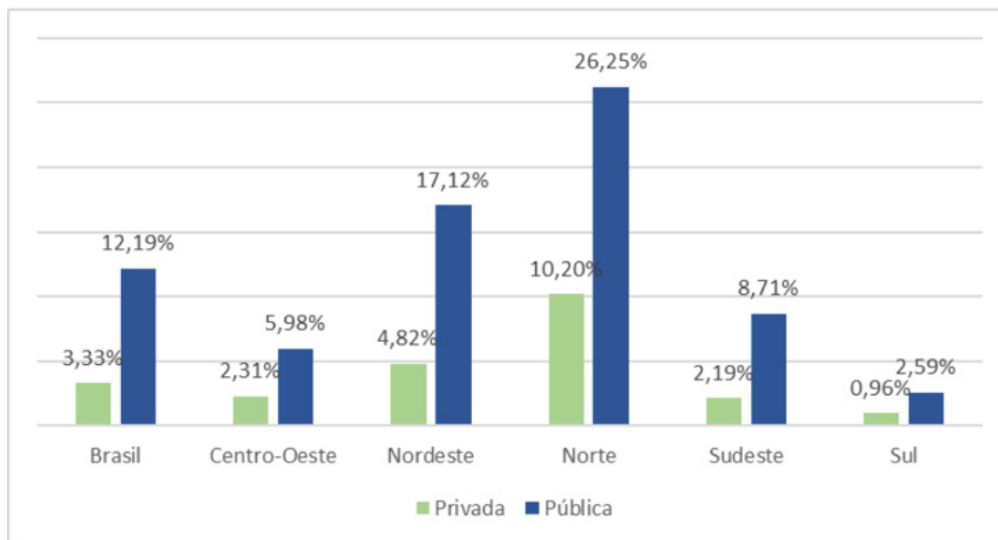
region had a private school attendance rate of 20.45% and a public-school attendance rate of 6.7% (a difference of 13.755%).

Thus, in the context of the Covid-19 pandemic, both public and private schools have been impacted in terms of students' access to face-to-face classes, but it is worth noting that students enrolled in public schools, as the data shows, have been hit the hardest. Several factors can be put forward to explain this situation, including the lack of the economic structure of families to cope with the demands of the pandemic; good technological and internet resources so that students could take part in classes; adequate teaching materials to accompany the curricular content; and professionals trained to deal with the new teaching and learning modality.

The data shows that the public school system has been more affected by Covid-19 than the private school system, thus reflecting the widening gap between society's most fragile populations, who notably attend public schools.

Another aspect considered in this reflection refers to the way in which public and private schools have dealt with the problem of teaching and learning during the pandemic. The methods adopted were diverse and varied according to the region and municipality. Many students were unable to attend school in 2020, as can be seen in graph 4.

Graph 4 - Percentage of students aged 6 to 17 who did not have school activities available to do at home, by region and network, in November 2020



Source: TCU (2020).

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Graph 4 shows the percentage of students aged 6 to 17 who answered that, in 2020, they had no school activities available to do at home (online classes, homework, directed study etc.). In Brazil, the percentage of public-school students was 12.19% and private school students 3.33%. Of this total, the highest percentage is concentrated in the North region, which had a percentage of 26.25% in public schools and 10.20% in private schools. Another region that suffered a lot was the Northeast, where the public-school rate reached 17.22%, while in private schools only 4.87% of students had no activities to do at home.

The report notes that, in the context of the pandemic, young people from the lower classes have seen the social gap between the different social classes widen exponentially. The lack of suitable equipment at home, such as computers and smartphones, was one of the main problems faced during the suspension of face-to-face classes. These factors will have a significant impact on achieving all the targets and strategies of the National Education Plan (PNE) (2014-2024). The failure to achieve the targets of the PNE (2014-2024) and the little evidence that this can happen in the expected period (2024) are an

indicator of the lack of prioritization of the educational field and the lack of more organic action by the Ministry of Education to mitigate all the problems that have arisen in the pandemic.

Certainly, this weakness in achieving the PNE has been impacted by the Covid-19 pandemic, but the failure to achieve many of its targets is strongly linked to the lack of a consistent policy for managing and financing education in the country. There is no doubt that the political strategies taken in the 2019/2022 period had negative effects on the viability of the targets of the National Education Plan (PNE) (2014-2024).

Final considerations

In all the targets analyzed by the Federal Court of Accounts (TCU), it was found that, during the Covid-19 pandemic, there was a setback in quality and educational indices across the country. The data shows that students, especially those in the public school system, have had more difficulties in dealing with the problems of the pandemic, which indicates a probable increase in educational inequalities between the public and private systems and between regions, with a negative emphasis on the North and Northeast regions. The understanding of the TCU report is that it is necessary for the authorities to be more attentive to regional differences, which have tended to increase even more with the pandemic, requiring that guidelines for supplementary and redistributive actions take these discrepancies into account. We also note the Ministry of Education's low capacity to formulate and coordinate actions aimed at mitigating the effects of the Covid-19 pandemic on basic education, which may indicate flaws in its strategic planning, and that its management did not take into account the risks arising from the impacts caused by the pandemic on the education sector. In this sense, it is necessary to point out flaws in the Ministry of Education's actions regarding the coordination of sub-national entities.

According to the report, there was no prioritization of strategic reorientation actions by the top management of the Ministry of Education, which led to actions without priority centrality for dealing with the crisis, aggravating the harmful effects of the pandemic on basic education, with repercussions on state and municipal education networks.

The importance of monitoring and evaluating the National Education Plan (PNE) by external control bodies for public policy makers such as the Federal Court of Accounts (TCU) should be noted, given civil society's need to monitor the actions taken and the results achieved by a public policy as important as education.

Note

1. This article was drawn up based on the database organized as part of the research project "Expansion and Quality of Higher Education in the Context of the National Education Plan (PNE 2014-2024): Political Transitions, New Modes of Regulation and Prospects for Social Control", funded by CNPq and developed in cooperation between the Federal Universities of Goiás and Rio Grande do Norte.

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