



## 1. Project Data

<b>Project ID</b> P163868	<b>Program Name</b> Upper Secondary Reform in Brazil	
<b>Country</b> Brazil	<b>Practice Area(Lead)</b> Education	
<b>L/C/TF Number(s)</b> IBRD-88120,IBRD-88130	<b>Closing Date (Original)</b> 31-Dec-2023	<b>Total Program Cost (USD)</b> 208,031,263.42
<b>Bank Approval Date</b> 14-Dec-2017	<b>Closing Date (Actual)</b> 31-Dec-2024	
	<b>IBRD/IDA (USD)</b>	<b>Grants (USD)</b>
Original Commitment	250,000,000.00	0.00
Revised Commitment	230,685,727.00	0.00
Actual	208,031,263.42	0.00

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## 2. Program Context and Development Objectives

### a. Objectives

According to the Financing Agreement (p. 6), and the Project Appraisal Document (PAD, p. viii), the original Program Development Objectives (PDO) were “to strengthen the capacity of the state secretariats of education to implement the upper secondary reform, prioritizing vulnerable schools, and to increase the Index of Basic Education Development in targeted full-time upper secondary schools in Brazil’s territory.”

At a March 2022 restructuring, the PDO was revised as: "to (i) strengthen the capacity of the state secretariats of education to implement the upper secondary reform, prioritizing vulnerable schools, (ii) support the



expansion of the Full-Time School Program in Brazil's territory, and (iii) support the response to the COVID-19 pandemic in the Upper Secondary Education schools."

With the revision of objectives and some associated outcome indicators and targets at the 2022 restructuring, the project's ambition was reduced. However, the original outcome targets were largely achieved, such that implementing the split rating methodology would not affect the ratings. This ICR Review will therefore not perform a split rating. It will assess achievement of both the original and revised objectives and outcome indicators/targets under its discussion of Objective 2 in Section 4.

**b. Were the program objectives/key associated outcome targets revised during implementation?**

Yes

**Did the Board approve the revised objectives/key associated outcome targets?**

Yes

**Date of Board Approval**

15-Mar-2022

**c. Will a split evaluation be undertaken?**

No

**d. Components**

The project consisted of two components, a Program for Results (PforR) component linking disbursement of project funds directly to achievements in two Results Areas (RA), and an investment project financing (IPF) component.

**Component 1: PforR component** (Original and revised amount: US\$ 221 million, Actual disbursed amount: US\$ 204.4 million)

**RA 1: Support the implementation of the new curriculum.** This RA supported redesigning state curricula to align with the new federal upper secondary curriculum (Novo Ensino Medio, NEM) enacted in 2016. The NEM shifted from subject-heavy content coverage to a competency-based model with a common core and flexible "learning itineraries" students can choose, emphasizing transversal competencies and socio-emotional skills. It also supported teacher training, reorganization of school spaces, and redesign of national assessments.

**RA 2: Promoting the expansion of full-time schools.** This RA supported extending the school day from an average of four hours to seven hours in 1,411 targeted schools throughout the country, enabling curriculum diversification and the development of key competencies according to the NEM. It also contemplated support for new school facilities. Eligible schools had to: (a) have a minimum of 120 enrollments in the first year of upper secondary; (b) have high socioeconomic vulnerability, defined as being in the bottom 40 percent of the distribution of a socioeconomic indicator for their state (the INSE Index, developed by the National Institute of Education Statistics [Instituto Nacional de Estatísticas Educacionais,



INEP]); (c) possess at least four among six basic infrastructure items; and (d) have no more than half of its students already in full-time schooling.

**Component 2: IPF component** (Original amount: US\$ 29 million, Revised amount: US\$ 9.7 million, Actual disbursed amount: US\$ 5.6 million). This component was to provide technical assistance to strengthen the institutional capacity of the Ministry of Education (MEC) and State Secretariats of Education (SEEs), supporting planning, management, monitoring and evaluation, curriculum development, teacher training, and studies to assess reform results. It also included support for gender-specific interventions and management of environmental and social effects.

#### e. **Comments on Program Cost, Financing, Borrower Contribution, and Dates**

**Program Cost.** The total cost of the government program supported by this operation was estimated at US\$1,577 million over the implementation period (PAD, p. vi). In an email to IEG dated January 7, 2026, the project team noted that the actual cost reported by the Borrower was US\$1,024 million, out of which US\$ 247 million qualified as eligible program expenditures (ICR, p. 44).

**Financing.** This project was financed by an International Bank for Reconstruction and Development (IBRD) credit (IBRD 88130) of US\$ 221 million under the PforR instrument, and a credit (IBRD 88120) of US\$ 29 million under the IPF component. At closing, US\$ 204.4 million was disbursed under the PforR credit and US\$ 5.6 million under the IPF credit. The difference from initial plans reflects reductions/reallocations confirmed in the December 2023 restructuring.

**Borrower contribution.** The Federative Republic of Brazil was expected to contribute US\$ 1,327 million to the program (PAD, vi). The actual contribution was US\$ 814 million.

**Dates.** The project was approved on 14 December 2017 and became effective on 23 July 2018. The original project closing date of 31 December 2023 was extended by 12 months, with a final closing date of 31 December 2024. The program underwent two restructurings:

- On 15 March 2022, the first restructuring revised the PDO (maintaining one objective, revising one objective, and adding a new objective) and introduced several changes in the results framework, including changes to PDO-level indicators, the elimination of three DLIs, and the addition of three new DLIs (Restructuring Paper, p. 13). These included measures to respond to the COVID-19 pandemic and to address and overcome implementation delays, especially regarding procurement of technical assistance under the IPF component (ICR, pp. 6 and 17).
- On 22 December 2023, the second restructuring extended the closing date by one year, to provide enough time to complete activities and meet associated targets (ICR, p. 6). Following a change in administration, the Upper Secondary Education Reform implementation was halted between January and August 2023, responding to demands from unions, students' associations, and other stakeholders. After public consultations that revised the Reform, the operation was restructured accordingly. Adaptations included: (i) revision of "learning itineraries" in the new curriculum to include the provision of technical and vocational education and the expansion of hybrid education; (ii) extension of the implementation schedule to give states more time to adapt; and (iii) strengthening of federal financial and technical support to the states to tackle implementation bottlenecks. This restructuring also sought to address procurement-related implementation delays under the IPF component through revised procurement arrangements and verification processes for



eligible expenditures. In the PforR component, there were three DLIs dropped, one DLI revised, and three new DLIs added. In the IPF component, there was a partial cancellation of funds.

### 3. Relevance

#### a. Relevance of Objectives

##### Rationale

**Relevance to country context.** Structural reforms aimed at boosting human capital were a central priority for the Brazilian government. Despite progress in lower levels of education, upper secondary education exhibited high repetition and dropout rates, linked to a lack of student interest in the contents of a poorly delivered and over-packed curriculum, with 13 mandatory subjects that most public schools taught during a four-hour day.

In 2016, the Federal government enacted legislation to reform the upper secondary education system (NEM), introducing a more flexible, competency-based curriculum aligned with the national common core curriculum (Base Nacional Comum Curricular, BNCC). The MEC also launched a policy to promote full-time schools (FTS), extending the school day from an average of four hours to seven hours. While the Federal government sets the overarching norms for all levels of education, the responsibility for delivering upper secondary education lies with the 27 state governments. With the foundation set in 2016, this project played a pivotal role in supporting MEC to lead the NEM reform process and FTS expansion by establishing guidelines, providing technical assistance, and building capacity within the states.

**Alignment with World Bank Group strategy.** The PDOs were closely aligned with the Country Partnership Framework (CPF) at appraisal (FY2018-2023), particularly its Objective 1.3, which focused on increasing the effectiveness of service delivery in education. At closing, the CPF for FY2024-2028 continued to emphasize the importance of improving human capital, with a particular focus on enhancing education outcomes for lower-income populations. The CPF for FY2024-2028 included as indicator 1.3.2 the percentage of upper secondary students in public schools enrolled in full-time schooling, which illustrates how central this project was to the CPF.

**Alignment with previous World Bank projects.** The operation built on prior World Bank analytics and operational experience in Brazil. The three-project, ten-year Fundescola School Improvement Program aimed to improve primary and lower secondary learning outcomes in the country's poorer regions (P050762: Fundescola I, FY1998, US\$62.5 million; P050763: Fundescola II, FY1999, US\$ 202 million; P057653: Fundescola IIIA, FY2002, US\$ 160 million). Like this project, Fundescola supported MEC's collaboration with state education secretariats by decentralizing financing and promoting modern school management practices. Subsequent analytical work extended this approach to upper secondary education, including results-based grants (P162334: Support for Education Policy Reforms in Brazil, ASA, FY2018), skills and jobs (P156683: Brazil Skills and Jobs AAA Phase II, ASA, FY2018), and evidence on the cost-effectiveness of full-time school models (P157908: Rio de Janeiro Education Studies, ASA, FY2017). This project's objectives were appropriately situated within the context of prior Bank support.



**Appropriateness of the PforR/IPF instruments.** The PforR instrument provided financing that incentivized the implementation of the upper secondary education reform program, establishing results-based accountability mechanisms between the Federal government and the states. This approach fostered incentives and clear responsibilities for effective reform implementation and promoted more efficient resource allocation. Complementing the PforR, the IPF component enabled the provision of technical assistance activities, further strengthening the implementation of the reform. For example, the procurement of school kits with necessary equipment for hybrid education using funds from the IPF component was part of a DLI in the PforR component.

## Rating

High

### b. Relevance of DLIs

#### **DLI 1**

##### **DLI**

The MEC NEM Portaria (administrative decree) regulating the support to the Upper Secondary Education Reform has been published by MEC

##### **Rationale**

This DLI was foundational for the reform, as the publication of the MEC NEM Portaria established the legal and regulatory framework necessary for the nationwide implementation of the new Upper Secondary Education model. It signaled federal commitment and provided clear guidance to states, ensuring coherence and legitimacy for subsequent reform activities. Its achievement was a critical first step in operationalizing the reform, directly supporting the objective to implement the upper secondary reform.

## Rating

High

#### **DLI 2**

##### **DLI**

Number of States that formally signed a NEM Portaria Commitment Agreement

##### **Rationale**

By incentivizing formal commitment from state governments, this DLI ensured broad buy-in and alignment across Brazil's decentralized education system. The signing of agreements was essential for securing state-level ownership and accountability, which are prerequisites for effective implementation given that states are responsible for upper secondary education delivery. The DLI was foundational to achievement of the objective to improve the capacity of states to implement the upper secondary reform.



**Rating**  
High

**DLI 3**  
**DLI**

Number of States that achieved 75 percent of the key objectives included in their NEM Implementation Plans

**Rationale**

This DLI incentivized comprehensive, on-the-ground progress by states across the key objectives of their NEM Implementation Plans, i.e., moving beyond paperwork to actual execution of reform activities. However, weaknesses in how those “key objectives” were defined and monitored across states made the DLI difficult to verify and attribute, leading to its being dropped in the first restructuring. According to the Restructuring Paper (p. 8), the NEM Implementation Plan objectives had not been correctly established and therefore could not be monitored properly.

**Rating**  
Modest

**DLI 4**  
**DLI**

Number of States that have their curricula adapted to NEM, validated and published by each State

**Rationale**

Adapting and validating state curricula to the new NEM model was a core output of the reform. This DLI directly supported the program’s objective of modernizing and standardizing upper secondary education, ensuring that all states moved towards a competence-based, flexible curriculum. Its scalable design allowed for partial achievement, reflecting the varying capacities and timelines of states. The DLI was directly connected to achievement of the objective to support state capacity to implement the upper secondary reform.

**Rating**  
High

**DLI 5**  
**DLI**

Number of States that have trained at least 40 percent of school principals and school coordinators in the new Curriculum

**Rationale**

School leaders are the frontline implementers who translate state guidance into pedagogical practice and scheduling, teacher deployment, and school-level management, making DLI5 a direct lever for capacity outcomes articulated in the first objective. This DLI was removed in the operation’s first restructuring, as due



to delays with the new curriculum design and implementation, no training had taken place to date (Restructuring Paper I, p. 8).

**Rating**  
Substantial

### **DLI 6**

#### **DLI**

Number of States with schools in NEM Implementation Pilots

#### **Rationale**

Piloting the new curriculum in selected schools enabled states to test, refine, and demonstrate the feasibility of the reform before full-scale rollout. This DLI was important for building practical experience and identifying challenges. It was directly supportive of achieving the objective to strengthen state capacity to implement the upper secondary reform. However, it was a shortcoming that the DLI did not require or incentivize assessment of the pilots to generate lessons learned.

**Rating**  
Substantial

### **DLI 7**

#### **DLI**

Number of States with revised FTS Implementation Plans approved by MEC

#### **Rationale**

The expansion and improvement of full-time schooling was a central pillar of the reform. This DLI incentivized states to develop and approve robust implementation plans, laying the groundwork for scaling up full-time schools and improving educational outcomes, especially for vulnerable students. It directly supported the operation's second objective to expand FTS.

**Rating**  
High

### **DLI 8**

#### **DLI**

Evaluations and adjustments of the FTS program have been carried out

#### **Rationale**

In its original design, this DLI included three key actions: (i) a pre-evaluation of the FTS program, followed by (ii) commitments by SEEs to adapt their Implementation Plans considering the conclusions of the pre-evaluation, and (iii) a mid-term evaluation, preferably a randomized impact evaluation. This DLI intended to



promote a culture of evidence-based policymaking and continuous improvement, directly supporting the objective to expand FTS. However, its relevance was weakened during implementation, as the first restructuring dropped action (ii), and the second restructuring dropped action (iii), both due to methodological issues (e.g., non-random school selection and non-representative school samples).

**Rating**  
Modest

### **DLI 9**

#### **DLI**

Percentage of agreed FTS key process targets achieved by States as included in their FTS Implementation Plans

#### **Rationale**

This DLI focused on the operationalization of key processes within the FTS program, including management, monitoring, and resource allocation. Achieving these processes was vital for the sustainability and effectiveness of full-time schooling, directly contributing to improved service delivery. The DLI directly supported the objective to expand FTS.

**Rating**  
High

### **DLI 10**

#### **DLI**

Number of States with NEM Implementation Plans with specific strategies to implement NEM in Vulnerable Schools

#### **Rationale**

This DLI was intended ensure focus on vulnerable schools, contributing to the prioritization of vulnerable schools as specified in the first objective, but it was dropped in the first restructuring. According to the Restructuring Paper (p. 8), the NEM Implementation Plan objectives had not been correctly established and therefore could not be monitored properly. In a meeting with IEG on January 5, 2026, the project team asserted that the removal of this DLI did not impact the operation's focus on vulnerable schools, which was sustained through closing. The use of the INSE index to govern policies is an institutionalized priority within MEC.

**Rating**  
Substantial

### **DLI 11**

#### **DLI**



Number of States that have received books and didactic materials in compliance with NEM Legal Framework

**Rationale**

This DLI was introduced in the first restructuring. Ensuring the availability of appropriate teaching and learning materials was critical for the successful implementation of the new curriculum and contributed directly to achievement of the objective to improve states' capacity to implement the upper secondary reform.

**Rating**

Substantial

**DLI 12**

**DLI**

Publication of assessment matrixes of new National Learning Assessment (Exame Nacional do Ensino Médio, ENEM) in accordance with the NEM Legal Framework

**Rationale**

This DLI was introduced in the first restructuring. The development and dissemination of assessment matrices aligned with the new curriculum were essential for monitoring student learning and guiding instructional practices. This DLI strengthened the reform's focus on learning outcomes, contributing directly to achievement of the first objective to implement the upper secondary reform.

**Rating**

High

**DLI 13**

**DLI**

MEC implements measures to respond to COVID-19 crisis

**Rationale**

The addition of this DLI during the first restructuring reflected the program's adaptability and responsiveness to the pandemic. It incentivized the adoption of health protocols, learning recovery strategies, and hybrid education models, ensuring continuity of education and safeguarding student well-being during a period of crisis. It was connected directly to achievement of the objective to support the response to the COVID-19 pandemic in upper secondary schools.

**Rating**

High

**DLI 14**

**DLI**



MEC public consultation with students, teachers, and school managers on the NEM implementation process published

**Rationale**

Following a change in administration, in January 2023 the NEM implementation was halted amid strong opposition from unions, students' associations, and other stakeholders. This DLI, introduced in the second restructuring, was designed to require MEC to conduct and publish structured public consultations and rebuild legitimacy. By creating a formal, transparent channel for stakeholder engagement and feedback, the DLI provided the political and social conditions necessary for NEM to remain viable and to move from suspension toward an adjusted, implementable path. It supported achievement of the first objective to implement upper secondary reform.

**Rating**  
High

**DLI 15**

**DLI**

Restructuring of the Upper Secondary Education Legal Framework published

**Rationale**

This DLI was introduced in the second restructuring. It incentivized monitoring of the institutionalization of changes to the NEM emerging from public consultations. It required changing the legal framework (Law 13415) to revise the "learning itineraries" in the new curriculum, to include the provision of technical and vocational education and expansion of hybrid education. This DLI contributed to achievement of the first objective to implement the upper secondary reform.

**Rating**  
High

**DLI 16**

**DLI**

Strengthening schools' connectivity through the provision of necessary equipment for hybrid education to promote learning recovery strategies

**Rationale**

The second restructuring reallocated IPF component funds to expand support for hybrid education. This DLI incentivized the distribution of school kits needed to help address key challenges raised during the public consultation, including the inequality of school digital infrastructure. It was connected directly to achievement of the objective to support the response to the COVID-19 pandemic in upper secondary schools.

**Rating**



High

## OVERALL RELEVANCE RATING

### Rationale

The PDOs were highly relevant to Brazil’s context and to the Bank’s strategy, aligning with the national Upper Secondary School reform and the government’s push to expand FTS and, later, ensure safe schooling continuity during COVID-19. The operation’s hybrid design (PforR + IPF) and results chain emerged logically from the Bank’s prior support to the education sector in Brazil. The DLI/DLR design was well articulated, with clear definitions and verification protocols; targets were reasonable for the implementation horizon and sequenced to recognize early milestones (e.g., issuance of the MEC Portaria and state commitment agreements) and to incentivize the institutionalization of core systems for NEM rollout, expansion of the FTS program, and pandemic response. The DLI matrix was tightly aligned with the operation’s Results Areas and results framework, supporting critical outputs such as curricula adaptation to NEM, FTS implementation processes, assessment adaptations, didactic materials, and connectivity. Allocations across DLRs were broadly commensurate with their relative importance for achieving other DLRs and Results Areas and, ultimately, the PDOs.

Relevance was sustained through implementation. Two restructurings (March 2022, December 2023) adjusted the DLI matrix and related protocols to accommodate initial delays in the federal reform calendar and disruptions from the COVID-19 pandemic without altering the core ambition: to implement NEM (with emphasis on vulnerable schools) and expand FTS. Adjustments largely extended timelines for DLR achievement, refined definitions/verification, and, where needed, added or retired DLIs to reflect new federal programs/priorities and post-pandemic needs (e.g., adding eligible expenditures and features for didactic materials via the national textbook program, adapting the National Learning Assessments to NEM, and introducing a School Connectivity Program). These changes preserved the integrity of the results chain while keeping DLIs focused on essential outputs and scalable intermediate outcomes at the state level. Overall, the relevance of the PDOs and the operation’s design, including the DLI architecture, is rated High.

### Rating

High

## 4. Achievement of Objectives (Efficacy)

### OBJECTIVE 1

#### Objective

Strengthen the capacity of the state secretariats of education (SEEs) to implement the upper secondary reform, prioritizing vulnerable schools

#### Rationale



The operation was premised on the need to build SEE capacity as a prerequisite for effective implementation of the new upper secondary curriculum (NEM). To that end, it was to provide targeted technical assistance and capacity-building support, including the development and dissemination of reference tools, training for key personnel, and assistance with curriculum adaptation and validation. Financial incentives through DLIs encouraged the Federal government to collaborate with states to formally approve new curricula, comply with national regulations, and implement the reform in a substantial share of schools, with particular emphasis on those serving vulnerable populations. By combining these inputs—technical assistance, capacity building, and financial incentives—the project aimed to institutionalize the reform within SEEs, support robust implementation planning, and establish effective monitoring systems. The expected outcome was that all states would have the capacity to roll out the new curriculum in at least 40 percent of upper secondary schools, including a majority of vulnerable schools, thereby strengthening ownership, accountability, and sustainability and laying the groundwork for improved educational quality and equity.

### **Outputs and Intermediate Results**

MEC provided substantial technical and operational support for NEM implementation, enabling state-level roll-out at the school level. Key results include:

- **Governance and guidance:** MEC issued a Portaria governing NEM (IRI 1.1; DLI 1) and developed and disseminated national implementation guidelines to SEEs (IRI 1.2). It enhanced SEE capacity in planning, implementation, and monitoring; aligned the national textbook and didactic materials program (PNLD) with the NEM framework; and overhauled upper secondary assessments, including ENEM, to reflect the reform.
- **State commitments and curricula:** All 27 states signed the NEM Portaria Commitment Agreement (IRI 1.3; DLI 2; target: 27). Subsequently, all 27 developed, validated, published, and adopted new state curricula incorporating formative itineraries aligned to NEM (IRI 1.5; DLI 4; target: 27).
- **Capacity-building and network reorganization:** Twenty-five states trained key SEE staff, such as school principals, pedagogical coordinators, and teachers, to support NEM implementation (IRI 1.12; target: 25) and reorganized school networks to meet NEM requirements.
- **Technical and professional education:** All 27 states included at least one technical and/or professional education itinerary in their NEM curricular proposals (IRI 1.10; target: 27).
- **Learning materials:** Twenty-six states received books and didactic materials aligned with NEM (IRI 1.14; DLI 11; target: 25).
- **Assessment reform:** A working group was established to develop matrices for the new ENEM, and its outputs were published (DLI 12; DLR 4).
- **Piloting flexible itineraries:** Twenty states conducted pilots of flexible learning itineraries, with particular emphasis on technical education.

### **Outcomes**

The original PDO indicators targeted curriculum implementation beginning in 2019. Due to reform timing, implementation was delayed to 2022, affecting only first-year students in that year; the PDO indicators were therefore reworded to reflect this phased roll-out.

- **Coverage across states:** All 27 states implemented the new curriculum in the first grade of upper secondary in at least 40 percent of state schools (PDOI1; fully achieved; target: 27 states).



- Focus on vulnerable schools: Twenty-six states implemented the new curriculum in the first grade of upper secondary in at least 60 percent of vulnerable schools (PDO12; original target: 27 states; revised target: 22 states), almost meeting the original target and exceeding the revised target.

**Rating**  
High

## **OBJECTIVE 2**

### **Objective**

Support the expansion of the Full-Time School program in Brazil's territory (originally: Increase the Index of Basic Education Development (IDEB) in targeted full-time upper secondary schools in Brazil's territory)

### **Rationale**

The operation supported expansion of full-time upper secondary schooling to increase instructional time, improve engagement and learning, and reduce dropout, especially for disadvantaged students. The approach combined: (a) state-level implementation plans backed by federal approval and monitoring; (b) evaluation and course-correction of the FTS program; and (c) process targets to strengthen core school operations required for full-time school provision. These actions were incentivized through DLIs and complemented by technical assistance, plausibly leading to an increased number of basic education students in full-time schooling.

The original formulation of this objective was situated further along the results chain, with improvements in learning and progression rates (the two components of the Index of Basic Education Development, IDEB) plausibly expected from schools in the FTS program.

### **Outputs and Intermediate Results**

- Revised FTS implementation plans approved in all states: All 27 states had their updated FTS plans approved by MEC (IRI 3.2; DLI 7).
- Program evaluation and adjustment: A pre-evaluation was satisfactorily completed, and the program was adjusted accordingly; the analysis and dissemination of best practices was contracted and progressed toward completion (IRI 3.3; DLI 8). This represented a partial achievement of the original DLI 8, and the full achievement of the revised DLI 8.
- Process targets: States surpassed the agreed threshold for key process targets included in their FTS plans, with 82 percent achieved in 2021, exceeding the 75 percent end target (IRI 3.4; DLI 9).
- Program management and financing instruments in place: MEC continued annual ordinances and per-student financing for FTS (about BRL 2,000 per enrolled student), while noting constraints due to the absence of new adherence ordinances after 2019, which limited further FTS expansion within the operation's time frame.

### **Outcomes**

- Enrollments in FTS programs met the target (with later fluctuation): The PDO target of 350,000 students enrolled in upper-secondary FTS schools was achieved in 2022 (361,329 students). Enrollments then dipped slightly below target in 2023, largely due to the launch of a broader federal



full-time program that shifted expansion across education levels; overall achievement against the expected increase reached 96 percent by closing (PDOI 4).

- System-wide full-time coverage expanded: With the broader national FTS program launched in 2023, full-time coverage in public upper secondary rose from 12 percent (2019) to 24.2 percent (2024), benefiting approximately 1.8 million students, complementary to, and beyond, FTS's scope within the operation.
- Learning signals improved, with cautious attribution: IDEB for upper secondary increased from 3.5 (2017) to 4.1 (2023), and IDEB in all FTS schools rose from 3.8 to 4.4 in the same period; however, the IDEB-focused PDO indicator was dropped during the first restructuring, so attribution within the project is cautious (PDOI 3 dropped). At the restructuring, the target was considered no longer achievable in view of learning losses caused by the pandemic's impact on education, with public schools closed for about 9.5 months on average. Nevertheless, this indicative evidence suggests that the original target of an 18 percent increase in the IDEB of targeted FTS schools (PDOI 3) would have been achieved, and therefore that implementing the split rating methodology would not affect the efficacy rating for this objective.

## Rating

Substantial

## OBJECTIVE 3

### Objective

Support the response to the COVID-19 pandemic in the Upper Secondary Education schools.

### Rationale

The project added a dedicated objective to support a safe and effective reopening of upper secondary schools and build resilience for continued learning during and after COVID-19. The approach combined (a) national health protocols and school-level guidance to enable safe resumption of in-person instruction, (b) a public monitoring portal to track school conditions across states, and (c) the institutionalization and rollout of hybrid/distance education so that instruction could continue amid disruptions. These measures were framed through DLIs to incentivize timely delivery and uptake, while technical assistance and federal-state commitment agreements facilitated adoption at scale, especially in systems with weaker connectivity and capacity.

### Outputs and Intermediate Results

- Health and safety for reopening: MEC established and disseminated national health protocols for schools and created a public web portal to monitor the pandemic's status and school reopening progress (IRI 1.16; DLI 13)
- Hybrid/distance education institutionalization: A national Portaria on hybrid education was issued on November 8, 2022 (Portaria No. 865), and states engaged through commitment agreements under the Innovation Network for Hybrid Learning (Rede de Inovação para Aprendizagem Híbrida), with 51 Innovation Centers established nationwide.
- Learning materials and guidance: MEC developed and disseminated didactic materials aligned with NEM and hybrid delivery (IRI 1.14; DLI 11)



- Connectivity and equipment for hybrid learning: Targets to install media centers in 20 states and deliver 1,000 school kits to vulnerable schools were added (IRI 1.19; DLI 16); by completion, 16 media centers were installed, while school kits were not delivered due to procurement constraints (partial achievement).

### **Outcomes**

- Safe reopening achieved: Key measures to support the safe reopening of NEM schools were implemented nationally, enabling the phased return to in-person instruction (PDOI 5 part 1 achieved).
- Hybrid education offered at scale: 16 states offered a hybrid model of education (PDOI 5 part 2 achieved, target: 15).
- Early system performance signals: Between 2019 and 2023, public schools' IDEB rose modestly, driven mainly by increases in promotion rates; while attribution is cautious, these trends are consistent with the objective's intent to sustain schooling and support recovery strategies post-COVID.

### **Rating**

Substantial

## **OVERALL EFFICACY**

### **Rationale**

Efficacy is rated Substantial. The PDOs overall were substantially achieved, as evidenced by full attainment of key PDO indicator targets, alongside some shortfalls on IRIs. The operation successfully supported statewide implementation of the NEM curriculum, expanded the FTS program, and mounted an effective COVID-19 response that institutionalized hybrid learning and enabled safe school reopening. Successive restructurings appropriately adjusted targets and activities to emerging constraints (including pandemic timing and procurement challenges), helping maintain continuity and relevance. Strengthened SEE capacity—through governance instruments, training, planning, monitoring systems, and the establishment of hybrid learning models—contributed to improved equity and continuity of schooling and to mitigating learning losses. According to the ICR (p.14), while FTS expansion reached approximately 340,000 upper secondary students under the PforR, system-wide full-time coverage has grown to roughly 22.5 percent of the 7.7 million upper secondary students—about 1.7 million—who now benefit from extended instructional time, revised curricula, and management capacity developed under the program and national frameworks.

### **Rating**

Substantial

## **5. Outcome**



The overall outcome of the program is rated Satisfactory, based on High Relevance and Substantial Efficacy.

### **Outcome Rating**

Satisfactory

## **6. Risk to Development Outcome**

The risk to development outcome is low. The reform's objectives remain a national priority and are institutionally anchored in legislation and formal instruments (e.g., BNCC/NEM legal framework and MEC Portarias), with continuity observed across changes in government and only marginal adjustments over time. Residual risks relate primarily to fiscal space and execution capacity: potential budget shortfalls or allocation pressures as the FTS program expands across basic education, administrative transitions every four years that can slow implementation, and uneven institutional capacity across the 27 states. The ICR (p. 21) notes that Brazil "has the capacity to provide continuity to the program," and that risks can be mitigated through federal government oversight and continuous support to strengthen the capacity of SEEs.

## **7. Assessment of Bank Performance**

### **a. Quality-at-Entry**

The operation was strategically relevant and technically coherent, aligning a hybrid PforR/IPF design to Brazil's upper secondary reform. The theory of change was clear and reflected in a concise results framework and DLI matrix, with verification rooted in federal M&E systems and a Program Action Plan to guide implementation. Flexibility was built in, enabling subsequent restructurings to integrate FTS expansion and the COVID-19 response, and to adjust the results framework and verification protocols as the context evolved. The design drew on prior World Bank analytics and operational experience in Brazil (see Section 3a) and explicitly assimilated lessons such as prioritizing social mobilization and communication, recognizing the central role of states and municipalities, strengthening MEC systems for planning/financing/monitoring, providing TA and incentives to build capacity in weaker states, balancing consultants and permanent staff to preserve institutional memory, and supporting implementation continuity across government transitions. It also leveraged international experience with competency-based curricula and full-time schooling.

Key risks (including institutional capacity and technical design) were identified and well mitigated, and the design leveraged Brazil's federal structure and government systems. Some DLIs and program features were explicitly introduced to mitigate the risks of the curriculum reform exacerbating socioeconomic and gender inequalities, such as incentives to the SEE to provide special support to vulnerable schools and gender-specific interventions (PAD, p. 21 and 27). According to the PAD (p. 19), beyond staffing a central Project Implementation Unit, MEC was to hire consultants to provide support at the state level, to expedite implementation and ensure the proper use and documentation of funds.



However, quality-at-entry exhibited shortcomings regarding fiduciary arrangements. The appraisal-stage procurement design did not align with MEC's normal practice of delegating goods procurement to FNDE (National Fund for Education Development, *Fundo Nacional para o Desenvolvimento da Educação*), and the absence of a formal inter-agency agreement at entry left responsibilities and decision flows undefined. These issues contributed to delays and cancellations of TA activities until an agreement was formalized in 2024. In hindsight, ex-ante mitigation could have included (i) aligning the Program Operational Manual and procurement responsibilities explicitly to FNDE's mandate; (ii) securing a signed MEC–FNDE agreement (or making it an effectiveness condition) that set out roles for procurement and eligible-expenditure verification; and (iii) front-loading fiduciary staffing and systems adjustments. That said, as the task team noted in an interview with IEG on January 7, 2026, Brazil's institutional reality—FNDE's procurement authority and political leadership distinct from MEC—meant that some residual risk would have remained even with stronger ex-ante arrangements, since execution depended on inter-agency cooperation beyond the Bank's control.

In addition, several indicators in the original results framework that relied on data outside MEC/INEP's routine reporting proved difficult to measure on the original timetable, requiring adjustments during implementation (ICR, p.20).

### **Quality-at-Entry Rating** Moderately Satisfactory

#### **b. Quality of supervision**

Supervision was intensive, proactive, and adaptive. The Bank maintained frequent engagement, kept the RF/DLIs aligned to what was measurable under COVID-19 (including modifying a PDO indicator), supported broad national consultations, and provided targeted capacity building to sustain momentum through administrative transitions. The restructurings also allowed for clarification of safeguards and verification arrangements, adjustment of disbursement plans, and extension of the closing date to complete core activities. Persistent bottlenecks remained in procurement and fiduciary execution under the IPF TA: slow consultant hiring, unclear institutional arrangements with FNDE, and cancellations of planned goods and firm contracts (e.g., hybrid education kits, multimedia labs), which required continued hands-on support and jeopardized the timely verification of eligible expenditures near closing. Overall, supervision effectively addressed emerging issues and sustained progress toward the PDOs despite systemic constraints.

### **Quality of Supervision Rating** Satisfactory

### **Overall Bank Performance Rating** Moderately Satisfactory

## **8. M&E Design, Implementation, & Utilization**



### **a. M&E Design**

The theory of change was sound and well reflected in the results framework. The PDOs were clearly stated and plausibly linked to the achievement of the results areas and DLIs. The original outcome indicators encompassed all objectives in the PDO statement. Together with the intermediate results indicators and DLI/DLR measures, they covered the key expected outcomes: implementation of NEM, expansion of FTS, and the pandemic response. Although the initial design included outcome-level indicators capturing learning and quality impacts, the restructuring shifted the indicator mix toward process and implementation metrics.

Targets and verification methods were time-bound to reform rollout cycles (e.g., curriculum validation, training delivery, and pilot implementation), with explicit reliance on a robust federal M&E system for basic education (notably INEP's School Census, National Learning Assessment, and IDEB). According to the ICR (p. 18), only 6 out of 24 indicators could not be measured through the existing federal M&E system; these relied on state-level reporting and required strengthening of some SEEs' M&E capabilities, which the IPF technical assistance component supported.

### **b. M&E Implementation**

Implementation of M&E systems was steady, with results routinely monitored through PDO indicators, DLIs, and IRIs in Implementation Status and Results Reports (ISRs). M&E remained adaptive during restructuring, with adjustments to the results framework reflecting new and revised priorities.

Some M&E implementation challenges emerged. First, data availability and timing were disrupted by COVID-19 and institutional transitions, delaying verification for some DLIs and IRIs. Second, technical problems in the School Census constrained measurement of gender-focused indicators and indicators on disadvantaged groups. Lastly, the mid-term evaluation of the FTS program faced methodological issues (e.g., non-random school selection, non-representative school samples), and a process evaluation with a non-experimental design was agreed upon instead.

### **c. M&E Utilization**

M&E evidence was actively used to adjust implementation strategy and inform restructuring. Continuous tracking of DLIs/IRIs guided decisions to re-phase targets, focus on lagging states, and strengthen project management unit (PMU) capacity. For the COVID-19 response, M&E data and analysis informed the design of hybrid education interventions and safe reopening measures across multiple states. Where evidence gaps existed (e.g., gender-focused IRIs, due to census technical issues), the team documented constraints and planned remedial measurement.

### **M&E Quality Rating**

Substantial

## **9. Other Issues**



### a. Safeguards

The operation used a hybrid design—PforR with a Type 1 Technical Assistance IPF component—and was classified as Environmental Category C. On a precautionary basis, OP 4.01 (Environmental Assessment) and OP 4.10 (Indigenous Peoples) were triggered for the IPF component. An Action Plan for managing environmental and social risks under the PforR was agreed during preparation. According to the first Restructuring Paper (p. 11), implementation experienced delays due to late staffing. The Social and Environmental Management Specialist joined the PMU only in February 2021, pushing back actions dependent on this position. Key activities included preparing a Good Practices Guide on Environmental and Social Management of School Works and applying an online verification form to retroactively screen retrofitting and adjustments in FTS schools for environmental and social impacts. As required, stakeholder consultations on the new upper secondary curriculum were conducted, and a dedicated grievance redress mechanism became operational. Compliance with operational policies was continuously rated Moderately Satisfactory in ISRs, as institutional capacity-strengthening activities were completed relatively late.

### b. Fiduciary Compliance

Fiduciary systems were persistently challenged and almost always rated Moderately Unsatisfactory in ISRs. At appraisal, fiduciary risk was rated Substantial, primarily due to the operation's decentralized fund flows, potential delays by FNDE in adapting its management information system to adequately monitor the operation and generate timely Interim Financial Reports (IFRs), and possible execution delays at the decentralized level. The proposed mitigation measures included MEC hiring consultants to support states, expedite implementation, and ensure proper use and documentation of funds. While these risks materialized during implementation, the proposed mitigation did not fully take effect due to delays in hiring the consultants, resulting in continued challenges with timely IFR production and efficient execution of funds at subnational levels. The second Restructuring Paper highlighted the gaps in financial management staffing and reporting arrangements that risked timely information access for the Bank. The analysis of eligible expenditures remained slow, and PMU documentation capacity was noted as critical. The final year of implementation required close monitoring to complete disbursements, procurement, and verification of eligible expenditures within the closing timeline.

### c. Unintended impacts (Positive or Negative)

The ICR does not identify any unintended impacts.

### d. Other

**Gender.** There was a substantial gender gap in favor of girls in upper secondary, with female students more likely to complete upper secondary education. However, girls are underrepresented in sciences, technology, engineering and mathematics (STEM) education. The operation included a Gender Equity Plan, developed with TA under Component 2, and the RF included IRIs to measure progress in reducing gender gaps in upper secondary in general and in STEM subjects in particular. Ultimately, however, progress on these



indicators was not tracked. A third indicator, the number of states with school-based interventions to promote gender equality in at least 40 percent of their schools (IRI 4.2), was partially achieved, with 15 states implementing gender-based interventions.

## 10. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Satisfactory	Satisfactory	
Bank Performance	Satisfactory	Moderately Satisfactory	Moderate shortcomings in Quality at Entry, due to insufficient mitigation of known fiduciary risks, which contributed to procurement delays.
Quality of M&E	Substantial	Substantial	
Quality of ICR	---	Substantial	

## 11. Lessons

The following lessons are a subset of the lessons presented in the ICR (p. 22), some slightly reworded by IEG:

- **PforR operations benefit from reliance, where possible, on indicators monitored regularly with government M&E systems, especially when the government’s systems are robust and provide timely, quality data.** INEP maintains a comprehensive M&E system that is considered one of the largest and most organized systems in the world. Most of the operation's PDOIs and IRIs were selected from among those monitored by INEP. However, a few indicators, including those related to gender, required the establishment of new instruments and the provision of technical assistance to the SEEs to monitor progress. Despite these efforts, it was not possible to obtain timely data for these indicators.
- **Strong fiduciary arrangements and a clear definition of, and agreement upon, responsibilities are critical in a PforR operation.** The fiduciary assessment carried out during project preparation described the responsibilities for fiduciary management and concluded that with TA, those arrangements—using government systems—were considered satisfactory. However, two issues arose during implementation. The first was around defining the eligible expenditure programs to substantiate expenditure against DLIs, which relied on FNDE’s capacity to conduct procurement processes in a timely manner and provide the necessary information for financial management reporting. The second was a lack of institutional arrangements between involved institutions to carry out fiduciary functions. An agreement formalizing the FNDE’s responsibilities under the PforR was neither required nor finalized during preparation/early implementation, resulting in stalled procurement until an agreement was formalized in early 2024. The lack of technical definitions, high turnover of



staff, and uncertainty about the implementation arrangements for procurement caused delays.

- **Flexibility and timely adjustment in response to exogenous events is critical to maintain implementation on track and achieve intended outcomes, and at times may require pausing, stepping back, and reevaluating priorities.** The program faced two events that could have negatively impacted its outcomes: the COVID-19 pandemic and the change in focus of the secondary education reform by a new administration. In both instances, the early response by the World Bank team to respond to these challenges helped ensure a positive outcome. Adjustments to the operation to incorporate hybrid learning models, adjust the RF and DLI Matrix, and extend the implementation period provided a timely response to unforeseen events that could otherwise have had negative consequences.

## 12. Assessment Recommended?

No

## 13. Comments on Quality of ICR

The ICR's narrative is generally clear and candid, drawing on a robust evidence base that includes both the operation's formal results framework and supplementary sector data, as well as qualitative stakeholder feedback. It openly discusses limitations in verifying certain indicators—such as those related to gender and racial equality interventions and hybrid education supplies—and acknowledges delays in implementation, particularly in procurement, financial reporting, and those caused by COVID-19. The report also provides the rationale for project restructuring, distinguishing between pandemic-related impacts and policy shifts under a new administration. The ICR is internally consistent, presenting a logical progression from context and objectives to results, analysis, and lessons learned, which are specific, operationally relevant, and grounded in project experience.

However, there are moderate shortcomings. The ICR lacks a clear and detailed account of revisions and additions to DLIs during program restructurings, making it difficult to assess when and how adjustments were made to the program's structure. The presentation of the operation's theory of change (pp. 47–48) is limited, as it primarily compiles results framework indicators without articulating the key assumptions necessary for achieving intended outcomes. Additionally, the report does not address the reduction in total program disbursement compared to appraisal (only inferred from ICR Annex 3, p. 44), nor its implications.

### a. Quality of ICR Rating

Substantial