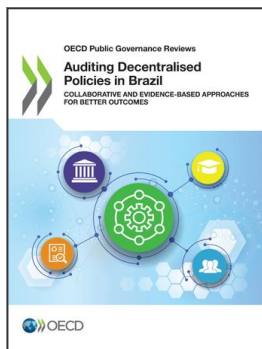


# Abbreviations and acronyms

|           |   |
|-----------|---|
| ABRACOM   | Brazilian Association of Municipal Courts of Accounts               |
| ACA       | Austrian Court of Audit   |
| ACAG      | Australasian Council of Auditors-General                            |
| ADE       | Education Development Arrangements                                  |
| AFROSAI-E | African Organisation of English-speaking Supreme Audit Institutions |
| ANA       | National Assessment of Literacy                                     |
| ASF       | Supreme Audit Institution of Mexico                                 |
| ATRICON   | Association of the Members of the Brazilian Courts of Accounts      |
| BNCC      | National Common Curricular Basis                                    |
| BRL       | Brazilian real  |
| CAQ       | Cost Pupil Quality Index  |
| CNE       | National Education Council  |
| CNJ       | National Council of Justice   |
| CNMP      | National Council of the Public Prosecutors                          |
| CONACI    | National Council of Internal Control                                |
| CONAE     | National Education Conference                                       |
| COPEM     | Co-ordination of Cooperation with Municipalities                    |
| CREDE     | Regional Education Development Co-ordinators                        |
| CRTC      | Regional and Territorial Chambers of Accounts of France             |
| DNB       | De Nederlandsche Bank   |
| DRE       | Regional Education Boards   |
| ENEM      | National Secondary Education Examination                            |
| EUROSTAT  | European Statistics   |
| FNDE      | Fund for the Development of Education                               |
| FNE       | National Education Forum  |
| FPE       | State Participation Fund  |
| FPM       | Municipality Participation Fund                                     |

|            |  |
|------------|--|
| FTA        | Fault Tree Analysis  |
| FUNDEB     | Fund for the Development of Basic Education and Appreciation of Teachers   |
| FUNDEF     | Fund for the Development of Primary Education and Appreciation of Teachers |
| GDP        | Gross Domestic Product   |
| GIS        | Geographic Information System  |
| IBGE       | Brazilian National Statistical Office                                      |
| ICMS       | Brazilian Value-Added Tax  |
| IDEB       | Basic Education Development Index  |
| IDHM       | Municipal Human Development Index  |
| IEGE       | State Management Efficiency Index  |
| IEGM       | Municipal Management Efficiency Index                                      |
| INDICON    | National Network of Public Indicators                                      |
| INEP       | National Institute for Educational Studies and Research                    |
| INFOCONTAS | National Strategic Information Network for the External Control            |
| INTOSAI    | International Organization of Supreme Audit Institutions                   |
| IQE        | Quality of Education Index   |
| IRB        | Rui Barbosa Institute  |
| ISSAI      | International Standards of Supreme Audit Institutions                      |
| LDB        | Law of Directives and Bases of National Education                          |
| LGSNA      | General Act of the National Anti-corruption System of Mexico               |
| MEC        | Brazilian Ministry of Education  |
| MLG        | Multi-level Governance   |
| NAO        | National Audit Office of the United Kingdom                                |
| NCA        | Netherlands Court of Audit   |
| NRA        | National Risk Atlas of Mexico  |
| OAG        | Office of the Auditor General of Canada                                    |
| OCEXs      | External Control Bodies of the Autonomous Communities of Spain             |
| PAIC       | Literacy at the Right Age Programme  |
| PAR        | Co-ordinated Action Plan   |
| PDDE       | Direct Money at School Programme   |
| PISA       | OECD Programme for International Student Assessment                        |
| PNAE       | National Programme of School Meals   |
| PNATE      | National Programme to Support School Transportation                        |
| PNDR       | National Policy for Regional Development                                   |
| PNE        | National Education Plan  |

|               |  |
|---------------|--|
| PNLD          | National Programme of Textbooks                                |
| PROMOEX       | Programme for the Modernisation of the External Control System |
| SAEB          | Evaluation System for Basic Education                          |
| SAI           | Supreme Audit Institution                                      |
| SecexEducação | TCU Education Secretariat                                      |
| SFP           | Ministry of Public Administration of Mexico                    |
| SIGEN         | Comptroller General of Argentina                               |
| SIOPE         | Educational Public Budget Information System                   |
| SNE           | National Education System                                      |
| SNF           | National Auditing System in Mexico                             |
| SSG           | Strategic Scrutiny Group of Scotland                           |
| TCE           | Brazilian State Courts of Accounts                             |
| TCM           | Brazilian Municipal Court of Accounts                          |
| TCU           | Brazilian Federal Court of Accounts                            |
| UNDIME        | National Union of Municipal Education Managers                 |



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