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University Governance and Strategic Planning: An Analysis of the Implementation of the UFS 2021-2025 Institutional Development Plan in Light of the TCU Framework

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Abstract

This study analyzes the implementation of the Institutional Development Plan (PDI) 2021–

This study analyzes the Institutional Development Plan (PDI) of the Federal University of Sergipe (UFS) in 2025, based on the public governance mechanisms defined by the Federal Court of Accounts (TCU): leadership, strategy, and control. The PDI, a mandatory strategic and normative document for Federal Institutions of Higher Education (IFES), was modified in an adverse context – the COVID-19 pandemic – which imposes additional challenges to the process. The work adopts a qualitative approach, using semi-structured interviews with staff directly involved in the plan's development and document analysis of the PDI itself. The analysis shows that governance principles are generally present in the document, especially regarding leadership and strategy, with emphasis on actions related to supervision, risk management, and results monitoring. However, weaknesses are observed regarding the evaluation of user satisfaction, the effectiveness of internal audits, and the promotion of accountability. Despite these gaps, the results demonstrate the consolidation of governance practices and integration between strategic planning and public management at UFS. The study concludes that the full adoption of governance mechanisms is important to improve the effectiveness of the Institutional Development Plan (PDI) and strengthen the transparency and quality of institutional management.

Keywords: PDI; Public Governance; Strategic Planning.

Abstract

This study analyzes the implementation of the Institutional Development Plan (PDI) 2021–2025 of the Federal University of Sergipe (UFS), based on the public governance mechanisms defined by the Brazilian Federal Court of Accounts (TCU): leadership, strategy, and control. The PDI, a mandatory strategic and regulatory document for Federal Institutions of Higher Education (IFES), was developed during the adverse context of the COVID-19 pandemic, which added further challenges to the process. The research adopts a qualitative approach, using semi-structured interviews with staff directly involved in drafting the plan, along with documentary analysis of the PDI itself. The analysis shows that the governance principles are generally present in the document, particularly regarding leadership and strategy, with emphasis on actions related to integrity, risk management, and results monitoring. However, weaknesses are observed in areas such as user satisfaction assessment, the effectiveness of internal audit, and the promotion of accountability. Despite these gaps, the results demonstrate the consolidation of governance practices and the integration of strategic planning with public management at UFS. The study concludes by highlighting the importance of fully adopting governance mechanisms to enhance the effectiveness of the PDI and strengthen institutional transparency and quality management.

Keywords: PDI; Public Governance; Strategic Planning.

1. Introduction

The need to modernize the public sector has led to the need to create a Planning instrument. In this context, the Strategic Development Plan (PDI) is a



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mandatory strategic management tool for Federal Institutions of Higher Education (IFES), regulated by Law No. 10.861/2004 and Decree No. 9.235/2017. The PDI is described by the System The National Higher Education Evaluation System (SINAES) is the document that formalizes the commitment of the Higher Education Institution (HEI) to its mission, goals, and pedagogical guidelines and strategies for action. Within the scope of SINAES, the PDI is considered a central object of analysis by The Secretariat of Higher Education (SESu) during the supervision phase carried out by the MEC (Ministry of Education), which must include... The document outlines the institution's mission, objectives, and goals. Another phase also considers the... PDI is the process of accrediting and authorizing new undergraduate courses and reaccrediting existing ones. Higher Education Institutions (HEIs), in both on-campus and Distance Education (DE) modalities. A The evaluation of Higher Education Institutions through SINAES necessarily considers, Among other things, "the institution's mission and institutional development plan" includes central elements of analysis (art. 3, §1, I, Law No. 10.861/2004), highlighting the PDI as a key piece. for the self-assessment and external evaluation of institutions. In this context, the 2021-2025 Institutional Development Plan (PDI) of The Federal University of Sergipe's work was developed during the most critical period of the pandemic. COVID-19. Which in itself would already represent a challenge, as it is a document of utmost importance. Its importance to the institution has become even more complex in light of the numerous uncertainties. imposed by the pandemic scenario. Thus, in addition to the requirements inherent in institutional planning, It was necessary to consider the exceptional conditions and unpredictable impacts of that moment. historical overview (FEDERAL UNIVERSITY OF SERGIPE, 2021). Right from the presentation, they were The challenges to be faced in the uncertain scenario of the so-called "new normal" were highlighted. There was a clear concern about addressing social inequalities, which have become even more prevalent. most evident in this context. The document also pointed to the need to adopt new pedagogical strategies, restructuring of work dynamics and organization of spaces academic factors, such as the appropriate number of students in classrooms and laboratories, in addition to reconfiguration of sporting and scientific events (FEDERAL UNIVERSITY OF SERGIPE, 2021). Another highlighted concern was budgetary constraints, both in relation to budget items both operating and investment expenses present the challenge of preventing the institution from regressing. of the achievements reached over the previous years. Even after outlining the challenges posed by Given the COVID-19 pandemic and the resulting budgetary constraints, the presentation topic is... It concludes with a hopeful and perhaps even ambitious tone, highlighting the institution's potential in to consolidate the foundations of an increasingly innovative, integrated, and inclusive university. Being the PDI is a mandatory document of fundamental importance for the institution's planning; this The study highlights the need to evaluate the implementation of the Institutional Development Plan (IDP) based on the perceptions of those involved. from the perspective of public governance, considering the mechanisms of evaluation, direction and monitoring defined by the TCU. Given its relevance, the Institutional Development Plan



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(PDI) should not be limited to fulfilling the formal requirements for its preparation. In order to comply

To fully realize its strategic role, it is essential that it goes beyond the minimum requirements established.

in article 21 of Decree No. 9.235/2017 and its subsections, also incorporating robust mechanisms of evaluation, guidance and monitoring, according to guidelines established by the Federal Court of Accounts (TRIBUNAL DE CONTAS DA UNIÃO, 2020). This work aims to...

to analyze the implementation of the Institutional Development Plan (PDI) 2021-2025 of

Federal University of Sergipe in light of the public governance mechanisms defined by the Court

of the Federal Court of Accounts (TCU), identifying points of compliance, gaps and obstacles in its

conception and execution. This study highlights the need to evaluate the implementation of the PDI based on the perceptions of those involved, from the perspective of public governance, considering the mechanisms of

evaluation, direction and monitoring defined by the TCU. For the methodological investigation,

both the data available in the document itself and in the institutional results are considered, as well as

the insights gained through interviews with those responsible for its creation, allowing

thus the identification of operational and strategic bottlenecks (gaps) that impact the effectiveness of

Institutional planning. In addition to this introductory section, the work presents a theoretical framework.

which addresses topics such as planning, strategic planning, and strategic planning in

Federal Educational Institutions, as well as their mechanisms and components and strategic management.

The methodology section describes the methodological approach adopted for conducting the study.

The analysis of the results is structured based on the strategic objectives of the Institutional Development Plan (PDI), linking them to...

governance mechanisms defined by the Federal Court of Accounts (TCU) – leadership, strategy

and control – and the respondents' perception of whether or not it is being followed. Finally, the

The final considerations present the main conclusions resulting from the research, highlighting the most relevant findings.

2. Theoretical Framework / Results

Planning is structured around three interdependent dimensions: past, present, and

The future. The past provides the essential database for historical analysis, allowing

To understand the choices made and their resulting impacts. The present reveals the current state.

and allows for a critical assessment of areas for improvement. The future, by its very nature

Uncertain and unpredictable, this is the field where planning becomes fundamental: a tool

A strategy that, through the application of methods and techniques, seeks to reduce uncertainties and guide the construction of more desirable scenarios (MATUS, 1993).

According to Madanipour (2015, p. 31), "planning is a future-oriented attempt

to (re)order aspects of social life." In this context, we observe the macro function of planning,



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and its applicability in all aspects of society.

Over time, planning has become established as a technical activity.

Strategic planning, in its essence, is fundamental for guiding business actions.

The modern approach gained strength from the Industrial Revolution, when transformations in

Production processes demanded greater organization and predictability. With the advancement of globalization and

With increased competitiveness, it has become essential for organizations to resort to...

Planning as a tool to conquer and maintain your place in the market, thus becoming...

a prominent element in contemporary management (CHIAVENATO; SAPIRO, 2003).

According to Anthony (1965), planning and control systems play a role

fundamental in organizational analysis and the decision-making process. The author establishes a

A direct connection is established between planning and managerial control, by introducing a conceptual classification.

which encompasses strategic, tactical, and operational planning. Each of these levels is presented.

as essential for the efficient conduct of organizational activities, being crucial for the

achieving the objectives and the success of the organization at its different levels of operation.

New challenges for organizations have led to an evolution in strategic planning.

Strategic planning acts as a fundamental tool to help organizations...

building their future, by enabling the identification of opportunities, the adaptation of plans in the face of

deviations and the alignment of strategies with the constant changes in the business environment, aiming to

to improve both internal and external performance (SANTOS; HOEGEN, 2022).

In this sense, Mintzberg (1994) criticizes the traditional view of strategic planning as

a purely analytical and formalized process, arguing that true strategy emerges from

It's about organizational practice and learning, not just rigid, predefined plans. There is a

A clear distinction is made between strategic planning and strategic thinking. While the former is

Directly related to strategy development, this is much more complex and sophisticated.

Given the distinctions between the public and private sectors, planning practices were

initially incorporated by the private sector. Over time, however, the increasing complexity of

The functions and demands of public administration have led the public sector to progressively adopt...

the principles of planning, recognizing their importance in the organization and execution of

government policies and actions (BRESSER-PEREIRA, 1998).

Strategic Planning (SP), by its dynamic and innovative nature, has gained

Growing prominence in recent years. Among the various approaches adopted within the scope of the PE, three stand out.

The following stand out as the most widely used in public institutions: the Balanced Scorecard (BSC), the

Management by Guidelines (MBG) and the Grumbach Method (SILVA; GONÇALVES, 2011).

Recognized as an indispensable practice for the efficiency of the public sector, planning

It has become a central element in formulating strategies that adequately guide the



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activities of government agencies at all levels (MATUS, 1993). In this context, the Federal Institutions of Higher Education (IFES), as public organizations, centers of Knowledge production and innovation reaffirm their role in promoting this new reality. administrative planning-oriented in the public sector (SECCHI, 2017).

Law No. 10,861/2004, which establishes the National System for the Evaluation of Higher Education. (SINAES), establishes in its article 3, item I, that the evaluation of higher education institutions It should consider, among other elements, the institutional mission and the Development Plan. Institutional Development Plan (PDI). This guideline highlights the relevance of the PDI as a fundamental instrument of Strategic planning of Federal Institutions of Higher Education (IFES), guiding their actions. and goals in a way that aligns with the institutional mission and objectives.

With the aim of regulating the provisions set forth in law, Decree No. 9,235/2017 deals with from the exercise of the functions of regulation, supervision and evaluation of higher education institutions. and undergraduate and graduate courses within the federal education system. In its article 20, Section 1, paragraph b, of the decree establishes the mandatory submission of the Development Plan. Institutional Development Plan (PDI) in the accreditation processes of Federal Institutions of Higher Education (IFES), reinforcing its importance as a strategic and normative instrument.

The regulatory decree also presents a relevant provision by establishing the Minimum elements that should comprise the Institutional Development Plan (IDP), detailed. in the 11 sections of article 21. Among these elements, the institutional mission, objectives and stand out. goals in the institution's areas of operation, as well as, where applicable, the history of their implementation. and development.

Given the mandatory nature of the Individual Development Plan (IDP) established in the legal regulations presented, in addition to its role as an instrument of governance and management, and being the Federal Court of Accounts (TCU), The body that oversees how the federal government uses the public budget and assists the National Congress. to monitor whether resources are being applied correctly. More than pointing out flaws, the TCU It also provides guidance and proposes improvements in the way public bodies are managed, offering guidelines on governance and good management practices. The TCU's commitment is to contribute to that public services function better, with more transparency, efficiency, and real benefits for the public. population. Therefore, the intersection between the PDI and the TCU's Basic Governance Framework becomes a relevant element to be presented (TRIBUNAL DE CONTAS DA UNIÃO, 2020).

The Institutional Development Plan (PDI) is the macro-level planning document for a Federal Institution of Higher Education (IFES), and presents a mix of... governance function (directive function) and public management (executive function), as it has responsibilities of both. The functions of evaluating, directing, and controlling, typical of governance, are present in Based on the scenarios analyzed, the plan involves looking to the future and establishing a mission and vision. and values. Regarding the functions of planning, executing, and controlling, the foundations of management, they are doing well.



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defined in the establishment of goals with deadlines and regular monitoring (BRAZIL, 2017).

The governance implemented through the plan is directly linked to the mechanisms of
The governance mechanisms presented by the TCU (Brazilian Federal Court of Accounts) are leadership, strategy, and control.
These unfold into various practices and are grouped as follows: Leadership - Establishing the
Governance model; Promote integrity; Promote leadership capacity. Strategy -
Manage risks; Establish the strategy; Promote strategic management; Monitor the achievement of goals.
Organizational results; Monitor the performance of management functions. Control - Promote the
Transparency; Assess stakeholder satisfaction; Evaluate the effectiveness of internal auditing; Ensure accountability
(Federal Court of Accounts, 2020).

With the aim of presenting the concepts of the mechanisms and their practices, the following
The paragraphs summarize their functions and applications, based on the Basic Governance Framework of
TCU 2020.

Leadership is the central mechanism responsible for establishing the direction of the organization.
To promote ethical values and ensure the competence of governance bodies. This is achieved by...
through three fundamental practices: establishing the governance model, defining structures, roles
and responsibilities clearly; promote integrity, ensuring adherence to ethical principles.
and to the public interest; and to promote leadership capacity, ensuring that managers possess the
The necessary skills to perform one's duties legitimately and effectively. Leadership, in this context...
In this context, it involves councils, higher bodies, and senior management, who act in a way...
collective effort to align the organization with the interests of society.

Strategy is the mechanism that allows aligning institutional direction with the
Expected results, through planning and strategic management. Its practices include: managing
Risk management, recognizing and addressing uncertainties that may affect organizational objectives; establishing
the strategy, defining clear objectives aligned with the public interest; promoting management
Strategic, integrating action plans with available resources; monitoring the achievement of
organizational results, verifying whether objectives are being met; and monitoring the
performing management functions, ensuring that areas such as budget, human resources and
Technology is aligned with the overall strategy. This vision ensures coherence and sustainability in
public value generation

Control is the mechanism aimed at guaranteeing the integrity and legitimacy of actions.
Organizational practices that promote accountability and reporting. Among their key practices are:
To promote transparency, ensuring public access to relevant information; to evaluate the
Stakeholder satisfaction, listening to citizens and users of public services; evaluating the
Effectiveness of internal auditing, ensuring that there are robust and reliable control mechanisms.
internal; and ensure accountability, requiring managers to be accountable for their actions and take responsibility.

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Accountability for its results. This mechanism is essential for strengthening public trust.

and to promote a results-oriented organizational culture.

The Federal University of Sergipe Foundation, created on February 28, 1967 through the Decree-Law No. 269 establishes it as the only public university in the state of Sergipe. Its The organizational structure will be presented together with the analysis of the Development Plan. Institutional Development Plan (PDI) 2021-2025, which constitutes the object of study of this work (BRETAS; OLIVEIRA, 2014).

The Institutional Development Plan (PDI) 2021-2025 was developed amidst... The challenging context of the COVID-19 pandemic imposed additional difficulties on its process. of construction. Even outside of a pandemic scenario, the preparation of an Institutional Development Plan (IDP) already represents a a significant challenge, especially when considering the complexity and size of the University. Federal University of Sergipe, in contrast to smaller institutions with less structured organizational structures. less complex.

The document describes its construction methodology based on the development of the Plan. The Institutional Development Plan (PDI) of UFS for the period 2021 to 2025 is characterized as a a multi-phase process, which demands different levels of complexity, scope, and speed of implementation (FEDERAL UNIVERSITY OF SERGIPE, 2021).

It is also within the methodology that the three perspectives of planning are identified. Establishing the academic community and society as the primary audience; improvement and innovation. as internal processes; and valuing institutional learning and doing as innovation and learning. In this same topic, a brief synthesis is made between the previous plans and their main themes, as shown below:

Table 1 - Summary of UFS Institutional Development Plans and Their Main Aspects

Period	Main Aspects
2001-2004	Goals related to undergraduate and graduate teaching and research, outreach, student affairs, human resources, and management.
2005-2009	Quality of teaching; Research, innovation and technology transfer; Relations with society; Motivation and appreciation of people; Management optimization; Infrastructure adequacy; and Expansion of the University into the interior of the state.
2010-2014	Student support policy; Quality of teaching; Research, innovation and technology transfer; Relations with society; Organization and management of people; Management optimization; Infrastructure adequacy; Expansion of the university into the interior of the state; and Socio-environmental responsibility.
2016-2020	Physical infrastructure for teaching, research and outreach; Relationship and communication with society; Organizational management and staff development; and Environmental sustainability and quality of life.

Source: Own elaboration based on UFS (2021).

Next, a historical context of the institution is presented, covering everything from its creation to... first campus, in São Cristóvão, until the expansion to the campuses of Aracaju, Itabaiana, Laranjeiras and the Center for Higher Distance Education (CESAD). Also noteworthy are the structural advancements. provided through adherence to the Federal Universities Restructuring and Expansion Program



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(REUNI), in 2007, which made it possible to offer new courses, as well as increase the staff.

teaching and technical staff.

Regarding the institutional mission, the document presents the following concept:

"The reason for UFS's existence is expressed in its Mission, which is to contribute to the progress of society through the generation of knowledge and the formation of critical, ethical citizens committed to sustainable development. Based on its Vision for the future, UFS seeks academic excellence, promoting development and social inclusion through education. To fulfill its Mission and achieve its Vision, UFS is based on values that guide its behavior: Sustainability; Excellence; Respect; Valuing people; Integration and Resilience." (FEDERAL UNIVERSITY OF SERGIPE, 2021, p. 42)

The mission of UFS clearly and sensitively demonstrates the transformative role that...

The university aims to have a significant impact on society by developing critical, ethical, and committed individuals.

With a focus on a sustainable future, it reveals not only a concern for technical knowledge, but also...

also with humanity and the world we live in. Their values demonstrate a desire to

to build a university connected to the real needs of the community.

The plan highlights UFS's business model, structured in the value chain and divided into...

It presents macro-processes, namely: Core; Managerial and Support. It also presents a map.

strategic plan which in its first version presents 27 objectives divided into 3 thematic axes, being

They are: Academic Community and society; Internal processes; and Innovation and society.

Next, a detailed description of the administrative units of is presented.

institution, highlighting the diversity and plurality of its sectors. Following this, we proceed.

to the analysis of the results obtained within the scope of the previous PDI (2016-2020), as well as the

transformations that occurred throughout the preceding decade (2010 to 2020), in different dimensions

institutional aspects. In addition, the results of the core activities (teaching, research) are examined.

and extension) developed during the previous plan cycle, allowing for a more thorough evaluation.

comprehensive assessment of institutional performance.

From this point, the analysis of the current institutional scenario proceeds, with the objective of

to answer the question "where are we?", based on the results of the institutional evaluation. They are

Considering aspects such as quality and academic performance, the results of the 2016 Institutional Development Plan (PDI) –

2020 and the following topics: general infrastructure – encompassing teaching, research, outreach, and the library.

and Information and Communication Technology (ICT) resources; relationship between the academic community

and society; organizational management and personal development; environmental sustainability and

quality of life. Finally, performance on the ENADE exam is analyzed by evaluation cycle, with

Detailed breakdown by campus, cycles, and groups of courses evaluated.

With regard to the diagnosis of the core macro-processes, a summary of the following is presented.

Transformations that occurred in education during the pandemic period, highlighting the challenges.

challenges faced and strategies employed to ensure the continuity of academic activities,

initially through remote learning and, subsequently, with the adoption of the hybrid model. The analysis

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It also considers the significant advances in postgraduate studies, evidenced by the creation of new programs, expansion of the number of students and improvement of the ratings assigned by CAPES. Also noteworthy are the initiatives in the field of research, as well as the progress observed in... outreach activities and student assistance policy.

Table 2 – Main Actions and Highlights of the Various Categories of the 2021-2025 Development Plan

Category	Key Actions and Highlights
Teaching in times of pandemic	<ul style="list-style-type: none"> - Implementation of Emergency Remote Learning (ERT). - Teacher training for the use of digital technologies. - Adoption of the hybrid teaching model.
Postgraduate studies	<ul style="list-style-type: none"> - Creation of new programs (strict and broad sense). - Growth in CAPES evaluation. - Expansion of enrolled students. - Encouraging the formation of research networks.
Research and innovation	<ul style="list-style-type: none"> - Expansion of research groups and lines of research. - Encouraging internationalization and high-quality production. - R&D&I projects and participation in funding opportunities.
Internationalization	<ul style="list-style-type: none"> - Agreements with foreign universities. - International mobility programs for faculty and students. - Expansion of language teaching.
University extension	<ul style="list-style-type: none"> - Implementation of over 8,000 actions between 2016 and 2020. - Focus on health, education and culture. - Decentralization through Extension Centers and Hubs. - Greater systematization via SIGAA.
Culture and art	<ul style="list-style-type: none"> - Promoting cultural events. - Partnerships with art courses. - Reactivation of Cultart. - Support for student projects.
Entrepreneurship	<ul style="list-style-type: none"> - Actions with the Entrepreneurship Center. - Support for the creation of startups and junior companies. - Integration with CI3 and SergipeTec.
Student assistance	<ul style="list-style-type: none"> - Expansion of aid and scholarships through PNAES. - Establishing criteria to prevent the undue accumulation of benefits. - Adoption of control mechanisms via SIGAA/SIPAC.
Evaluation indicators	<ul style="list-style-type: none"> - Improved performance in the ENADE exam through evaluation cycles. - Evolutionary analysis of academic performance (2010-2020). - Focus on success and dropout rates.

Source: Author's own elaboration.

After all the previous contextualization, the document goes on to reference the proposals for the For the new five-year period (2021-2025), the categories were divided into 4 (four) aspects: 11 Core Macroprocesses and Student Assistance; People Management and Development; Infrastructure, Environmental Sustainability and ICT Management; and Budget Management.

Table 3 - Summary of Objectives and Their Corresponding Goals

Strategic Axis	Strategic Objective	Matching Goals
Macroprocesses Finalists and Assistance Student	Achieve IGC 5	Expand courses with a CPC of 4 or 5; increase completion rate.
	Postgraduate program rated 5+	Expand master's and doctoral programs; increase high-impact publications.
	Reaching 75 municipalities with outreach activities.	Expand social projects and observatories.
	To serve 100% of vulnerable students.	Increase aid, provide shared transportation, integrate with PROEST
	Maintain position in international rankings.	Increase scientific output and international cooperation.

	Reaching "Advanced" level in IGG-TCU	Adapting institutional governance practices to the guidelines of the TCU (Brazilian Federal Court of Accounts).
	Strengthen education policy	Updating curricula, pedagogical support, teaching innovation.
	Excellence in Basic Education (CODAP)	New curriculum, infrastructure expansion and ICTs
	Consolidate graduate programs and expand doctoral programs.	Implement self-assessment, foster networks and interdisciplinarity.
	To foster research and innovation with regional impact.	Create incubators, partnerships, and scientific repositories.
	Expand academic internationalization	Implement dual degree programs, expand partnerships and exchanges.
	Strengthen integrated outreach to observatories.	Expanding territorial reach and integration with social policies
	Promoting inclusion and performance with assistance	Reduce dropout rates; coordinated actions with PROGRAD and PROEST
	Ensure accessibility	Architectural, communicational, and digital accessibility
Management and People Development	Valuing public servants	Idea bank, career plan, participatory evaluation
	Technical and pedagogical training	Expand courses and certifications; e-learning platforms.
	Mental health and quality of life	Create a psychosocial program, spaces for listening and interaction.
	Improve recruitment and selection.	Institutional psychology; competency mapping
Infrastructure, Sustainability Environment and ICT	Improve physical infrastructure	Structural works; maintenance plan and physical accessibility.
	Ensure physical and digital accessibility.	Reforms, accessible software, inclusion of technologies
	Environmental sustainability	Solar panels, selective waste collection, sustainability plan
	Modernizing ICTs	Network expansion, equipment upgrades, information security.
	Strengthening libraries	Physical and digital restructuring, updated collection, virtual services.
Management Budgetary and Financial (and Communication)	Effective institutional communication	Integrated visual identity, TV, radio, social media, and publishing.
	To popularize science communication.	Creation of a publishing label, events, and science journalism.
	Increase active transparency	BI dashboards, regular publications, public reports
	Integrate institutional channels	Portal, radio, TV, networks and publishing house as an integrated ecosystem.

Source: Own elaboration based on UFS (2021).

3. Materials and Methods

Considering Gil's (2017) definitions, this research was conducted using the approach...

It is qualitative, as it expresses its results through textual expositions, seeking to understand.

Meanings, contexts, and interpretations that cannot be reduced to statistics. They were

Combined in exploratory and descriptive methods, exploratory because it offers an initial understanding.

about a particular problem, making it clearer or even formulating more initial hypotheses, and

It is descriptive because it maps a specific reality, characterizing the object of research.

An interview guide was developed to collect the primary data for this research.



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semi-structured, aligned with the objectives of the study and based on the public governance framework established by the Federal Court of Accounts (TRIBUNAL DE CONTAS DA UNIÃO, (2020). The script aimed to capture, in a systematic and in-depth manner, the perceptions of agents directly involved in the preparation and implementation of the Development Plan Institutional Development Plan (PDI) 2021–2025 of the Federal University of Sergipe (UFS). The choice of the technique of The semi-structured interview is justified by the flexibility that the instrument offers, allowing the The interviewer will delve deeper into certain questions depending on the relevance of the answers and the degree of... participant involvement, without losing the uniformity necessary for comparison between the different interviewees (GIL, 2017; YIN, 2010).

The roadmap was structured around the four strategic macro-processes that make up the The UFS 2021–2025 Institutional Development Plan (PDI) includes: Core Macroprocesses and Student Assistance; Management and People Development; Infrastructure, Environmental Sustainability and Technologies of Information and Communication (ICT); and Budgetary and Financial Management and Institutional Communication. For each of these macro-processes, four questions were developed, totaling sixteen. questions in the instrument. The script composition included an objective question, a question The objective question consisted of two relational questions. The objective question was formulated ranging from "very" ranging from "unsatisfactory" to "very satisfactory," allowing for the quantification of respondents' perceptions regarding... to the effectiveness of the strategic objectives of each macro-process. The subjective question seeks to explore qualitatively assess the experiences, interpretations, and evaluations of the participants regarding the Implementation of strategic objectives, their potential and limitations.

Complementing the script, the last two questions in each section were designed to... To investigate the adherence of institutional practices to the defined mechanisms of public governance. by the TCU, which include leadership, strategy, and control. These questions were designed in a way to encourage respondents to reflect on the existence of concrete practices associated with promoting integrity, defining and monitoring institutional strategy, and managing risks. to transparency, stakeholder evaluation, and the effectiveness of internal controls. This This approach allowed for the integration of empirical analysis with established technical and normative parameters. within the TCU's governance framework.

The selection of participants was carried out through purposive sampling, prioritizing those members of the Working Group and the General and Executive Committees responsible for drafting from the PDI, totaling a potential universe of 56 people (GIL, 2017). The choice of interviewees considered the level of participation and the degree of knowledge about the construction process of document, fundamental criteria to ensure the relevance and depth of the information obtained. The interviews were conducted individually, either in person or remotely. subject to participant availability, and subsequently transcribed to facilitate analysis.

qualitative data.

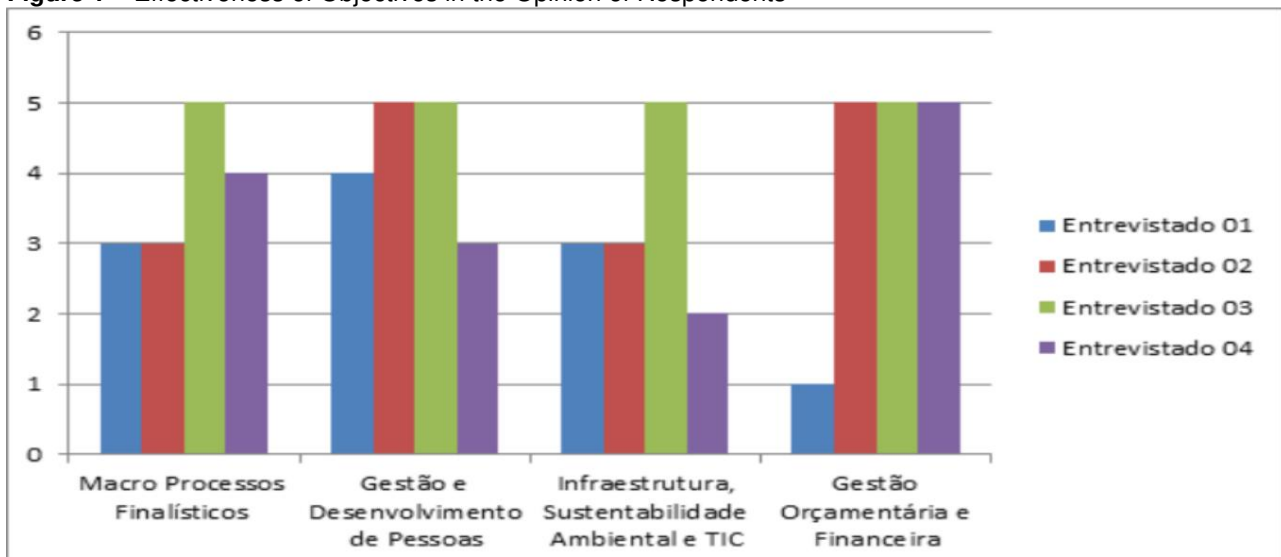
The research was conducted with four employees who were directly involved in its development of the document and who, by virtue of their roles, possess extensive knowledge about the institution and its processes. Among the participants are two professors and two administrative staff members, all with over 15 years of experience at the institution.

For the purposes of this work, a documentary analysis of the Plan was conducted. Institutional Development (PDI 2021–2025), in order to support the outlining of the topics. topics covered in the interviews. The interviews were semi-structured, conducted based on a... A pre-prepared script allowed for a comparison of the participants' responses. Although the script guided the conduct of the interviews, the semi-structured technique allowed... The researcher delves deeper into specific issues and explores emerging aspects during the dialogue with the participants (MARCONI; LAKATOS, 2003).

4. Results and Discussion

Initially, objective answers corresponding to each thematic axis were presented with the purpose of comparing respondents' perceptions regarding the institutional capacity of to fully achieve the objectives proposed in the PDI. This analysis was conducted from the perspective of Effectiveness, understood as the true result, what the customer actually perceives, experiences and feels (BASTO et al., 1993).

Figure 1 – Effectiveness of Objectives in the Opinion of Respondents



Source: Own elaboration based on UFS (2021).

Based on the responses obtained, it was found that all the axes analyzed presented... The average score was higher than three. Therefore, for the respondents, the effectiveness of the objectives in general... It is between average and satisfactory.

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For the analysis of the subjective questions, narrative analysis was used, understood as a set of methods aimed at interpreting texts, which share the characteristic of organizing and understanding information through the construction of stories (RIESSMAN, 2008). From this Thus, the aim was to capture the entire context brought about by participation in the development and monitoring of the process. from the execution of the plan, including the experiences recalled during the interviews.

The second question in each section sought to understand the participants' perception of with regard to the PDI, allowing the identification, from its perspective, of the advances, limitations, successes, failures, challenges and possibilities for improvement in the topics covered. In general, the interviewees They highlighted progress in the four areas analyzed, with emphasis on the observations made by participant E02. Among the highlights mentioned are: in the area of Final Macroprocesses, the creation and the Strengthening the Risk and Integrity Committee, demonstrating progress in governance and management. Regarding risks; in the area of People Management and Development, the expansion of the technical and teaching staff; In the areas of Infrastructure, Environmental Sustainability, and ICT, the performance of a qualified team is crucial; and, Finally, budget and financial execution aligned with institutional planning.

Starting from this initial understanding of the PDI, the analysis of the axes and the TCU governance mechanisms, with interviewees identifying a direct link between the Topics and themes addressed in the script:

Table 4 – Main Convergences Pointed Out by Participants between the Objectives of the PDI and the TCU Governance Mechanisms

4.1 Macroprocessos Finalísticos	4.2 Gestão e Desenvolvimento de Pessoas	4.3 Infraestrutura, Sustentabilidade Ambiental e TIC	4.4 Gestão Orçamentária e Financeira
Promoção da integridade institucional; Monitoramento do alcance dos resultados organizacionais; Promoção da transparência; Estabelecimento do modelo de governança; Definição e consolidação da estratégia institucional.	Fortalecimento da capacidade de liderança; Alinhamento estratégico das equipes; Promoção da integridade no ambiente organizacional; Monitoramento do desempenho das funções gerenciais.	Implementação de práticas de gestão de riscos; Estruturação do modelo de governança; Alinhamento das ações à estratégia institucional.	Gestão de riscos financeiros; Promoção da transparência na execução orçamentária; Estruturação e fortalecimento do modelo de governança.

Source: Own elaboration based on UFS (2021).

Among the various points mentioned, the practice of establishing the governance model was... This structure has been addressed several times throughout all aspects of the study. As reported, this structure is... intrinsically linked to the function of the Institutional Development Plan, since the Governance establishes mechanisms and instruments used to conduct actions and organize the



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relationships between the participants involved (OLIVIERI; NESTLÉHNER; PAIVA JR., 2018).

Still on the topic of leadership, the activity of promoting integrity also received emphasis.

once the formalization of procedures and the planning of actions, including at the level of goals

Directly linked to institutional objectives, they promote trust and legitimacy. The E3 highlighted

Regarding integrity:

“[...] in terms of integrity, which is the observance of rules, etc., just look at the output of the Governance Secretariat, you understand? Evaluation. Just look at the various texts. I think we produced more than 120 texts throughout this period of management. Always evaluations, always policy guidance. There are texts that use the TCU criteria [...].

Another instrument mentioned was promoting leadership capacity, linked to the Management axis and People Development. E01 highlighted:

“[...] they already had all those governance practices, they already have a lot of knowledge, right? Working with integrity, creating the committee, discussing these things, they were well aligned, attentive to the guidelines for leadership, right? The courses that needed to be done to train the new managers, you understand? [...]”.

Regarding the Strategy, with respect to risk management, respondents E02 and E04 highlighted as a relevant factor the role of the Risk and Control Management Committee (CGRC), mentioned in planned and involved in various strategic actions. The importance of this committee is further reinforced. because the goals linked to the strategic objectives are, by necessity, developed with based on risk analysis. This procedure takes place through the FORPDI system, which is also responsible. by monitoring the achievement of organizational results.

The presence of institutional structures focused on risk monitoring and... Monitoring strategic goals also aligns with the analytical model proposed by Anthony (1965), who understands planning and control as integrated parts of the same management system. In this sense, the existence of monitoring and evaluation instruments of Strategic goals can be understood as a mechanism for aligning the formulation... Strategic planning and the execution of institutional actions.

Regarding the practice of monitoring the achievement of organizational results, more than one The participant stated that the institution directly applies this practice. E01 stated: “Look, We automatically do this simply by monitoring and monitoring the planning. Strategically, we are practicing monitoring and evaluating results. So that's already... achieved, right?”

The control mechanism was highlighted by E02, who cited that in 2021, the Federal University The state of Sergipe was awarded by the National Treasury Secretariat for the quality of its information. costs related to the 2020 fiscal year, within the scope of federal universities. This recognition This reinforces the importance of adopting normative practices in the cost system, which is structured by nature. of expenditure and type of commitment, as an essential instrument to promote efficiency and transparency. and the effectiveness in the institution's budget management (FEDERAL UNIVERSITY OF SERGIPE, 2021). This highlights the institutional commitment to transparency, which is reflected in the Institutional Development Plan (PDI).



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through various guidelines stipulated in the document.

Final Considerations

It is important to highlight that the PDI (Institutional Development Plan) includes, among its strategic objectives, the improvement... of the mechanisms for integrity, control, and monitoring of management. This theme is present in A cross-cutting approach throughout the document, including the development of action plans for mitigating... risks. Furthermore, the PDI itself adopts the Basic Governance Framework as a reference.

Applicable to public organizations and other entities under the jurisdiction of the TCU (Brazilian Federal Court of Accounts).

UFS, as a multi-campus Higher Education Institution, with a significant contingent of Students and staff, and marked by the diversity of roles it performs, makes the already challenging even more challenging. The planning process is even more complex. However, it is becoming established as a social pillar. From this knowledge, it reveals an innovative perspective grounded in diverse knowledge, which reflects directly into your planning. Therefore, it is necessary to consider the various factors... structural and organizational particularities of HEIs, combined with the adoption of mechanisms of governance, in order to promote good public governance adapted to the reality of these institutions (SANTOS, 2016).

This organizational complexity of public higher education institutions reinforces the The need for coordination and governance mechanisms capable of aligning different interests. institutional. In this context, strategic planning assumes a relevant role as an instrument. guiding public action, contributing to the articulation between institutional objectives and resources. available and control mechanisms, as discussed in the literature on public administration. and governance (SECCHI, 2017).

As a result of this work, after consolidating the document analysis and interviews As observed in the findings, the PDI is based on the principles established by the mechanisms. from the TCU (Brazilian Federal Court of Accounts), which serve as a reference to guide and frame its entire drafting process. and execution. Based on the interviewees, it can be concluded that the governance mechanisms are... pulverized, improved and strengthened with the advances of the university.

Regarding the obstacles and non-conformities, the fragility was evident both in the part documentary evidence, as well as the respondents' perception of practices for evaluating satisfaction with... Stakeholders; Evaluate the effectiveness of the internal audit; Ensure accountability. Although the The institution acts as a means for implementing public policy on higher education, the plan It presented, in a surprisingly limited way, actions aimed at evaluating customer satisfaction. users, limiting themselves to mentioning indicators related to physical infrastructure and services. Regarding ICT, internal audit, and accountability, these are only briefly and superficially mentioned.



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They are not directly related to the objectives of the document.

One limitation of the study is the small number of participants interviewed. since the research focused on managers directly involved in the planning processes and governance of the institution analyzed. Although the choice of these actors was intentional, because being more directly related to the object of study, the expansion of the number of participants Or the inclusion of other institutional actors could provide an even more comprehensive view. regarding the topic investigated.

It should be noted that the present study focused on analyzing managers' perceptions regarding... of the governance and strategic planning mechanisms within the institution analyzed. In this way, the investigation favored a qualitative approach focused on understanding the interpretations and experiences of the actors involved in the institutional planning process.

In this sense, it is suggested that future research could complement this approach by through the analysis of the institutional indicators foreseen in the Institutional Development Plan (PDI) throughout the plan's period of validity, with the objective of verifying to what extent the The results achieved were satisfactory in relation to the established goals.

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