

ENTRE A VIGÊNCIA E A PRORROGAÇÃO: MATRÍCULAS, FINANCIAMENTO E A LACUNA DE EFETIVIDADE NA POLÍTICA DE EDUCAÇÃO INCLUSIVA NO TOCANTINS, BRASIL (2015-2025)

BETWEEN VALIDITY AND EXTENSION: ENROLLMENT, FUNDING, AND THE EFFECTIVENESS GAP IN INCLUSIVE EDUCATION POLICY IN TOCANTINS, BRAZIL (2015-2025)

ENTRE LA VIGENCIA Y LA PRÓRROGA: MATRÍCULA, FINANCIAMIENTO Y LA BRECHA DE EFECTIVIDAD EN LA POLÍTICA DE EDUCACIÓN INCLUSIVA EN TOCANTINS, BRASIL (2015-2025)

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RESUMO: O artigo analisa a efetividade da meta de educação inclusiva do Plano Estadual de Educação do Tocantins ao longo da década 2015-2025, com foco nas pessoas com deficiência, transtornos globais do desenvolvimento e altas habilidades ou superdotação. Adota abordagem qualitativa, documental e bibliográfica, comparando estratégias normativas do plano com dados oficiais de matrícula e financiamento. A prorrogação legal da vigência do plano em 2026 é tratada como contexto interpretativo, sem ser tomada como prova de descumprimento das metas. Os resultados indicam crescimento da inclusão escolar no estado, ainda abaixo das médias nacional e regional, e evidenciam uma lacuna entre cumprimento formal das estratégias e efetividade pedagógica, reconhecida pelo próprio órgão gestor. O estudo identifica fragilidades na transparência orçamentária municipal relativa ao financiamento educacional e relaciona os resultados a evidências internacionais sobre monitoramento da educação inclusiva e sistemas federativos comparáveis. Conclui que os próximos ciclos de política devem articular matrículas, financiamento executado e indicadores de qualidade do atendimento.

Palavras-chave: Educação inclusiva. Plano estadual de educação. Tocantins. Financiamento educacional. Políticas públicas.

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ABSTRACT: The article analyzes the effectiveness of the inclusive education goal of the Tocantins State Education Plan throughout the 2015-2025 decade, focusing on people with disabilities, global developmental disorders, and high abilities or giftedness. The study adopts a qualitative, documentary and bibliographic approach, comparing the plan's normative strategies with official enrollment and funding data. The 2026 legal extension of the plan's validity is treated as interpretive background, without being taken as proof of non-compliance with the goals. Results indicate growth in school inclusion in the state, still below national and regional averages, and reveal a gap between formal compliance with the strategies and pedagogical effectiveness, acknowledged by the managing body itself. The study identifies weaknesses in municipal budget transparency regarding education funding and relates the findings to international evidence on inclusive education monitoring and comparable federative systems. It concludes that future policy cycles should more closely align enrollment, executed funding and service-quality indicators.

Keywords: Inclusive education. State education plan. Tocantins. Educational funding. Public policy.

RESUMEN: El artículo analiza la efectividad de la meta de educación inclusiva del Plan Estatal de Educación de Tocantins durante la década 2015-2025, con énfasis en personas con discapacidad, trastornos globales del desarrollo y altas capacidades o superdotación. Adopta un enfoque cualitativo, documental y bibliográfico, comparando las estrategias normativas del plan con datos oficiales de matrícula y financiamiento. La prórroga legal de la vigencia del plan en 2026 se trata como contexto interpretativo, sin considerarla prueba de incumplimiento de las metas. Los resultados indican crecimiento de la inclusión escolar en el estado, todavía por debajo de los promedios nacional y regional, y muestran una brecha entre el cumplimiento formal de las estrategias y su efectividad pedagógica, reconocida por el propio órgano gestor. El estudio identifica fragilidades en la transparencia presupuestaria municipal relativa al financiamiento educativo y relaciona los resultados con evidencias internacionales sobre monitoreo de la educación inclusiva y sistemas federativos comparables. Concluye que los próximos ciclos de política deben articular matrícula, financiamiento ejecutado e indicadores de calidad de la atención.

Palabras clave: Educación inclusiva. Plan estatal de educación. Tocantins. Financiamiento educativo. Políticas públicas.

INTRODUCTION

The 1988 Federal Constitution enshrines education as a right of all and a duty of the State, to be promoted “aiming at the full development of the person, preparing them for the exercise of citizenship and their qualification for work” (art. 205), and establishes, among the principles governing education, equality of conditions for access to and permanence in school (art. 206, I), as well as specialized educational assistance for people with disabilities, preferably within the regular school network (art. 208, III). Over the following decades, this constitutional mandate unfolded into an increasingly dense legal framework, from the Law of Directives and

Bases of National Education (Law No. 9,394/1996) to the Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13,146/2015), and, at the level of educational planning, into ten -year instruments that sought to translate these principles into verifiable goals and strategies.

Within this decennial planning context, the collaboration regime among federative entities, provided for in art. 211 of the Federal Constitution and operationalized by art. 8 of Law No.13,005/2014 (National Education Plan, PNE), required the states and the Federal District to draft their own ten-year plans in line with the national goals. In Tocantins, this obligation was fulfilled through Law No. 2,977, of July 8, 2015, which instituted the Tocantins State Education Plan (PEE- TO) for the 2015 -2025 decade, structured around twenty -four goals. The goal of universalizing access to basic education and specialized educational assistance (AEE) for the population aged 4 to 17 with disabilities, global developmental disorders, or high abilities/giftedness, corresponding to Goal 4 of the PNE, was renumbered by Tocantins as Goal 6 of the PEE -TO, a terminological distinction that is relevant and is revisited throughout the article

The year 2025 would originally have marked the end of this decennial cycle. However, a recent legal fact reconfigured the timing of this research. The validity of the PEE-TO was extended until July 8, 2026, by Law No. 5,040, of May 27, 2026 (resulting from the conversion of Provisional Measure No. 02, of January 9, 2026), while the new State Education Plan (PEE/TO 2026 -2036) remained under participatory elaboration.

This mismatch between the legal duration of a plan's validity and the political -administrative timeline for renewing educational planning was not unique to Tocantins. At the national level, Law No. 14,934/2024 had already extended the 2014 -2024 PNE until December 2025, and the new National Education Plan was only enacted, under Law No. 15,388/2026, in April 2026, roughly three and a half months later. This recurring pattern, observed at two distinct federative scales, opened, in the Tocantins case, a research window still unexplored in the literature, namely the precise moment at which it became possible to draw a balance of the decade, without that balance having yet been produced academically in light of the extension.

Given this scenario, the research addressed a specific question, namely to what extent Goal 6 and its Strategies 6.1 to 6.4 of the PEE -TO materialized over the 2015 -2025 decade. The aim was to answer this question in light of the national normative framework for inclusive

education and its corresponding funding (Fundeb), treating the extension of the plan's validity as interpretive background rather than as advance proof of non-compliance with goals, a methodological caution adopted throughout this work.

Specifically, the investigation sought to: (i) map the trajectory of AEE enrollment in Tocantins throughout the decade, with emphasis on the 2022-2025 period, not yet covered by the existing literature; (ii) examine the gap between formal compliance and the effectiveness of Strategy 6.2 (“inclusive educational system”), analyzing the text of the PEE -TO against the legislation it references; (i ii) verify whether the identified expansion of enrollment corresponded to a proportional allocation of Fundeb resources; and (iv) discuss the tensions of the State-Municipality collaboration regime in the provision of specialized assistance.

A cross-national perspective helps frame why these questions matter beyond Brazil. Producing internationally comparable data on disability and educational inclusion has long been recognized as a global methodological challenge, not a peculiarity of any single country. The lack of a uniform definition of disability and the inconsistency of measurement methods across countries have historically limited comparability, a gap that instruments such as the Washington Group Short Set of Questions were specifically designed to address (UIS, 2017).

At the normative level, the 2020 Global Education Monitoring Report found that fewer than 10% of countries worldwide had laws ensuring full inclusion in education for all learners, with legal provisions for segregated schooling for children with disabilities present in roughly a quarter of countries globally and in over 40% of countries in Latin America and the Caribbean and in Asia (UNESCO, 2020a). This regional evidence situates the Tocantins case, and the broader Brazilian normative architecture discussed below, within a documented pattern rather than as an isolated instance, a point the article returns to in the Discussion.

2. METHODOLOGY

The study adopted a qualitative documentary and bibliographic design. As for procedures, the documentary-bibliographic methodological option, rather than primary data collection (interviews, field observation), was justified by the nature of the research problem, centered on the confrontation between the state plan's normative text and the official public data available on its implementation. Regarding the documentary dimension, Gil (2002, p. 45) clarified that this type of investigation “makes use of materials that have not yet received analytical treatment,” a distinction that separates it from bibliographic research in the strict

sense and that applied directly to the primary sources used in this article, such as laws, provisional measures, and official reports not yet systematized by academic literature.

Cellard (2008, p. 298), in turn, recommended that documentary researchers “exhaust every lead capable of providing interesting information,” guidance followed in the exhaustive search for primary and institutional sources that underpinned this study. In addition, the bibliographic dimension of the research followed Lakatos and Marconi's (2003, p. 183) understanding that a literature review “allows a topic to be examined under a new focus or approach,” which guided the critical reading of previously published production on the PEE-TO developed throughout this article, rather than a mere repetition of what had already been said on the topic.

As primary documentary sources, the study used Law No. 2,977, of July 8, 2015, and its Sole Annex, containing the full text of Goal 6 and Strategies 6.1 to 6.4 among the twenty-one strategies that comprise it; Law No. 5,040, of May 27, 2026, and the Provisional Measure No. 02/2026 from which it originated; biennial monitoring reports on the PEE -TO goals, whose publication is mandated by art. 4, § 2, of Law No. 2,977/2015 itself, and the Diagnosis of Education in Tocantins, published by the State Secretariat of Education and the Tocantins State Education Forum (FEE - TO); Basic Education School Census data, compiled by INEP/Deed, for AEE enrollment indicators in Tocantins, with priority given to the most recent available series (2022 -2025); and data from the Information System on Public Education Budgets (Siope) and the National Fund for the Development of Education (FNDE), for budget execution indicators related to Fundeb in the state and in selected municipalities.

As bibliographic sources, the study drew on academic literature on inclusive education policy, prioritizing production from the last ten years, without prejudice to classic references where pertinent, such as Mantoan (2003).

As for the selection criteria and temporal scope, the most recent official documents available at the time of the research, up to August 2026, were prioritized, so as to capture the closing, albeit extended, of the decennial cycle. This scope represented the main methodological difference from the bibliographic study by Milhomem and Melo, published in this journal, whose data reached only 2021, roughly four to five years before the horizon covered by the present research.

As for the analytical procedure, enrollment and funding data were organized into historical series and compared against the normative text of Strategies 6.1 to 6.4, identifying,

for each strategy, indicators of formal compliance (was the strategy executed as stipulated by the legal text?) and indicators of effectiveness (did formal execution correspond to substantive change in students' pedagogical inclusion, in the conceptual sense of Mantoan, 2003?). This dual reading key, formal and substantive, was the central analytical criterion of the results section.

Regarding the consultation of Siope, given that the system provides its data through a dynamic form, the study opted for direct manual consultation of the Statements of Revenue and Expenditure with Fundeb and the State Indicator Reports, a procedure consistent with the documentary approach already presented and which ensured full access to primary sources. The results of this consultation are presented in the funding section.

Finally, the extension of the PEE -TO's validity was treated throughout the article as contextual data, not as proof of compliance or non -compliance with Goal 6. This methodological caution stems from the very nature of the legal fact under examination. The extension affects the planning instrument as a whole, not specific goals or strategies, such that the specific performance of Goal 6, or of any other goal in the plan, cannot be inferred from it by direct deduction.

The mere existence of the extension may result from factors unrelated to the effectiveness of the policies it contains, such as delays in the legislative process for approving the subsequent plan, which is why its interpretation requires reading in conjunction with substantive execution indicators, rather than the mere observation of the legal fact itself. The data was therefore mobilized in this article as temporal background situating the moment of the research, while the analysis of Goal 6's fulfillment remained anchored in the enrollment, funding, and pedagogical effectiveness indicators examined in the following sections.

3. RESULTS AND DISCUSSION

3.1 The right to inclusive education in Brazilian normative architecture

The right to inclusive education in Brazil does not derive from a single norm, but from a hierarchical normative chain that began with the constitutional mandate already mentioned (arts. 205, 206, I, and 208, III of the 1988 Constitution) and branched out to the state level. This constitutional mandate was internalized with the status equivalent to a constitutional amendment by the Convention on the Rights of Persons with Disabilities, incorporated into the legal system through the procedure of art. 5, § 3 of the Constitution (Legislative Decree No.

186/2008 and Decree No. 6,949/2009), which consolidated the fundamental -rights nature of school inclusion, rather than treating it as a mere government policy.

At the infra-constitutional level, the Law of Directives and Bases of National Education (Law No. 9,394/1996) treated special education as a cross -cutting teaching modality, offered preferably within the regular network (arts. 58 -60), and the Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13,146/2015) detailed, in arts. 27 to 30, the right to inclusive education at all levels and the prohibition of any additional charge for the provision of accessibility resources CNE/CEB Resolution No. 4/2009 completed this framework by establishing the operational guidelines for Specialized Educational Assistance (AEE), defining the multifunctional resource room as the physical and pedagogical reference structure for providing this assistance.

It was within this national normative framework that decennial education planning took shape, as the National Education Plan (PNE), approved by Law No. 13,005/2014, established Goal 4 as the commitment to universalize, for the population aged 4 to 17 with disabilities, global developmental disorders, and high abilities or giftedness, access to basic education and AEE. Under the collaboration regime provided for in art. 211 of the Constitution and art. 8 of Law No. 13,005/2014 itself, subnational entities were required to draft or adapt their ten -year plans in line with these national goals, giving rise to the central object of this investigation, the Tocantins State Education Plan.

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3.2 The PEE-TO and its Goal 6: from normative text to operational strategies

The Tocantins State Education Plan (PEE -TO), approved by Law No. 2,977, of July 8, 2015, replicated the PNE's decennial planning logic at the state level, also establishing a goal aimed at inclusive education, numbered Goal 6 in the state plan (rather than Goal 4, as in the national PNE from which it substantively derived), broken down into twenty-one strategies, four of which (6.1 to 6.4) were analyzed in this study for concentrating the normative core most directly related to the research object.

Direct comparison between the two texts confirmed an almost literal transcription, since PNE Goal 4 (2014) mandated the universalization of access to basic education and specialized educational assistance for this population, preferably within the regular school network, “with the guarantee of an inclusive educational system” (Brasil, 2014, Annex, Goal 4), a formula that Tocantins reproduced almost in full in Goal 6 of the PEE -TO, adding only

a reference to the collaboration regime with the Union and Municipalities and an extension of coverage beyond the 4-17 age range.

In other words, the difference between the two goals lay in numbering and two specific additions, not in substantive content.

Turning to its constituent strategies, Strategy 6.1 committed the state to implementing and expanding multifunctional resource rooms in urban, rural, indigenous, and quilombola-community schools, as well as within the prison and socio-educational systems. Strategy 6.2, drafted in more principle-based terms, committed the state public network, and sought to encourage municipal and private networks, to build an inclusive educational system “complying with current legislation and standards” (Tocantins, 2015, Sole Annex, Strategy 6.2), a formulation whose generality proved especially conducive to the effectiveness analysis proposed in this investigation, functioning as a meta-strategy that referred back to compliance with norms external to the plan itself, whose assessment therefore depended on cross-examination with the legislation it referenced.

Strategy 6.3 directed state technical support to municipalities for universalizing specialized assistance to children aged 0 to 3 with disabilities, global developmental disorders, or high abilities, an age bracket that dialogues directly with early childhood, a phase in which the special- education literature identifies the widest window for intervention with the potential for impact on child development (MANTOAN, 2003). Finally, Strategy 6.4 committed the state to regulating, within its jurisdiction, Law No. 10,436/2002, which governs the Brazilian Sign Language (Libras), a strategy of a normative nature, distinct from the previous ones, which were more executive in character.

In light of this set of strategies, it is worth recalling the theoretical basis guiding this analysis. Mantoan (2003), discussing the foundations of school inclusion, argued that the mere provision of specialized structure (resource rooms, support staff) did not, by itself, equate to effective pedagogical inclusion, insofar as it could coexist with referral practices that kept the student on the margins of the common learning process.

This conceptual distinction, between inclusion as the provision of structure and inclusion as the transformation of everyday pedagogical practice, constituted the analytical axis guiding this study's critical reading of PEE -TO's Go al 6. Strategy 6.1, of a structural character, proved empirically easier to assess (number of rooms implemented, number of AEE enrollments) than Strategy 6.2, of a more qualitative and normative character.

3.3 Funding and the collaboration regime: Fundeb as a still underexplored variable

The effectiveness of any inclusive education goal ultimately depended on sustainable funding. The Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb), reformulated by Law No. 14,113/2020 following Constitutional Amendment No. 108/2020, which made it permanent, provided differentiated weighting factors for enrollments of students who are the target audience of special education, recognizing that inclusive provision demands a higher per-student cost than regular education. The distribution of these resources between the state and municipalities, under the federative collaboration regime (art. 211 of the Constitution), formed the link between the normative goal of PEE-TO's Strategy 6.1 and its material viability.

It was precisely this connection between declared enrollment and resources actually allocated that the literature consulted on the Tocantins case had not yet explored systematically, a gap that was not incidental, since without it, numerical enrollment growth risked being read as synonymous with policy effectiveness, a misconception that the following literature review helped avoid. It is in this gap that the study situates one of its specific contributions, evidently subject to the availability and quality of Siope's public data for the period analyzed.

4. CRITICAL LITERATURE ANALYSIS AND GAP IDENTIFICATION

Academic production on inclusive education in Tocantins, although still incipient, has already offered an important starting point. Milhomem and Melo, in an article published in this same journal, undertook bibliographic research on the effectiveness of inclusive education policies in the state, using School Census/INEP data up to 2021 and concluding that, although AEE enrollment had grown substantially during the period, this numerical expansion did not, on its own, allow for inferences about the quality of inclusive pedagogical practice in Tocantins' schools (MILHOMEM; MELO, 2024). This methodological caveat by the authors was compatible with Mantoan's (2003) conceptual distinction already discussed, and was revisited in the empirical analysis below.

Building on this starting point, the main gap identified in the consulted literature was threefold. First, chronological, since the data available in existing studies did not reach the most recent period of the decennial cycle (2022 -2025), nor did they address the legal fact of the PEE

-TO's own extension, discussed below. Second, normative, since existing literature was predominantly descriptive-statistical, without deeper legal -comparative analysis between the text of PEE -TO's Strategy 6.2 and the legal framework it references (Law No. 13,146/2015; CNE/CEB Resolution No. 4/2009). Third, budgetary, since none of the located studies cross-referenced enrollment data with funding data (Fundeb/Siope), which prevented a more complete reading of whether the identified enrollment expansion corresponded to a proportional allocation of resources.

This threefold gap is also consistent with broader international findings on the challenges of monitoring inclusive education. A UIS information paper on the use of education management information systems for this purpose observed that administrative systems collecting disaggregated, disability-inclusive data remain essential for planning, budgeting, and delivering inclusive education services, yet such systems face persistent structural limitations across many countries (UIS, 2019). Read together with the domestic evidence discussed above, this suggests that the statistical and budgetary fragility identified in the Tocantins case is not an isolated shortcoming, but part of a broader, internationally documented difficulty in linking enrollment data to the resources that sustain inclusion in practice.

5. THE INCONCLUSIVE CLOSING OF THE DECENNIAL CYCLE: THE EXTENSION OF THE PEE-TO

As the PEE -TO approached the end of its term, a recent legal fact reconfigured the object of research. Law No. 5,040, of May 27, 2026 (published in the Official Gazette of the State of Tocantins No. 7,073, of June 3, 2026), resulting from the conversion of Provisional Measure No. 02, of January 9, 2026, issued by the State Governor on the basis of § 3 of art. 27 of the Tocantins State Constitution, extended the validity of the PEE -TO until July 8, 2026, while the new State Education Plan (PEE/TO 2026 -2036) remained under participatory elaboration, led by the Tocantins State Education Forum.

It is worth noting that Law No. 2,977/2015 itself, in its art. 11, had already anticipated this transition moment, requiring the State Secretariat of Education, in partnership with the FEE/TO, to submit the subsequent decennial plan for Executive Branch review “still within the first half of the ninth year of validity” of the PEE -TO, that is, by mid-2024. The extension by provisional measure, occurring only in 2026, demonstrated that this internal legal deadline

was not met, reinforcing, on the basis of the law itself rather than mere external inference, the diagnosis of temporal mismatch that guided the investigation.

This movement was not exclusive to Tocantins. As already indicated in the Introduction, the National Education Plan was also extended before its subsequent plan was enacted, evidencing a recurring pattern of mismatch between the political -administrative timeline for approving new decennial plans and the legal duration of previous plans' validity, a pattern detailed in the following section on the new National Education Plan.

The proposed reading was cautious regarding the interpretive scope of this fact, since the extension alone did not permit an automatic conclusion about the degree of compliance with Goal 6, as it could result from merely procedural delay in processing the new plan, unrelated to the performance of inclusion policy. The data was therefore treated as a contextual element, with the empirical analysis below responsible for corroborating or refuting this hypothesis.

6. THE NEW NATIONAL EDUCATION PLAN (LAW NO. 15,388/2026) AND ITS IMPLICATIONS FOR

Before proceeding, a methodological caveat is warranted to avoid a possible chronological error. The PEE-TO analyzed here (2015 -2025) was entirely conceived on the basis of the PNE then in force, approved by Law No. 13,005/2014, and bears no relation of origin to the more recent PNE examined below. The following discussion therefore refers not to the historical basis of the empirical object already analyzed, but to the normative framework that will govern the next cycle, the PEE/TO 2026 -2036, and is presented here as prospective, not as a retroactive basis for the preceding analysis.

With this caveat made, the drafting of the PEE/TO 2026-2036 coincided with a substantial change in the national reference framework itself, as Law No. 15,388/2026, approving a new National Education Plan, was enacted on April 14, 2026, entirely replacing Law No. 13,005/2014, the very law used as the normative reference for the PEE-TO throughout this research.

The trajectory of the previous PNE's validity illustrated, at the national scale, the same pattern of temporal mismatch identified in the Tocantins case. Approved for the 2014 -2024 decade, its validity was extended until December 31, 2025 by Law No. 14,934/2024, and the new plan was only enacted in April 2026, roughly three and a half months after the extension's term,

a formal vacuum that corroborated the reading that such mismatches were not a peculiarity of Tocantins, but a recurring pattern of Brazilian decennial educational planning across its different federative levels.

Beyond the change in normative reference, the new PNE imposed, in its art. 34, a deadline of up to twelve months from its publication for states to publish their respective decennial plans, that is, by April 20 27. This became the new legal horizon to observe regarding the completion of the PEE/TO 2026-2036 drafting process, which was added to, without replacing, the already -missed deadline provided for in art. 11 of Law No. 2,977/2015.

The new PNE also profoundly restructured the normative treatment of inclusive education. The former Goal 4, whose logic had been incorporated by Tocantins as Goal 6 of the PEE -TO, gave way to an entire Objective 10, titled “Inclusive Special Education and Bilingual Education for the Deaf,” which explicitly separated the special -education target population (Goals 10.a and 10.b) from the bilingual deaf -education target population (Goals 10.c and 10.d), each with its own quantitative targets, including expanding AEE provision to at least 80% of the target population by the fifth year of validity, with universalization by the end of the decade.

This national normative bifurcation notably converged with what was found empirically. PEE - TO's Strategy 6.4, related to Libras, proved more mature and concretely verifiable than Strategies 6.1 and 6.2, related to AEE in general, which already suggested, even before the new national law, that these two fronts of inclusive education merited distinct approaches and indicators, a reading the new PNE seemed to confirm by institutionally separating them.

Two other points of the new PNE dialogued directly with the analysis. First, art. 11, § 4, assigned IBGE the duty to support INEP in surveying data on specific populations, including deaf people and people with disabilities, a mandate that closed a chain of three normative generations addressing the same unresolved problem. Already in 2014, Strategy 4.15 of the previous PNE provided that the Ministry of Education, together with research and statistics bodies, would obtain detailed information on the profile of this population aged 0 to 17, and INEP's own official baseline document for that PNE acknowledged, in 2015, that there was insufficient official national data to assess the goal in full (INEP, 2015).

In 2015, the sole paragraph of art. 3 of Law No. 2,977/2015 replicated this same mandate at the state level. Eleven years later, the new PNE required it again, now assigning the task to

IBGE. This repetition, across three successive legal milestones and two federative scales, provides stronger evidence that the statistical fragility concerning these populations is a structural and persistent problem, not a shortcoming exclusive to Tocantins

Second, Strategy 19.2 of the new PNE mandated the progressive improvement of Fundeb's weighting factors, recognizing, in federal norm, exactly the limitation the research identified when attempting to cross-reference enrollment and funding, since the current weighting factors have not yet accurately reflected the real cost of inclusive education.

Finally, Goal 19.a of the new PNE set public investment in education at 7.5% of GDP by the seventh year of validity and 10% by the end of the decade, a level very close to what the former Goal 24 of the PEE-TO had already set, in 2015, for Tocantins, namely from 7% of state GDP at the start of validity to 10% by the end. This numerical coincidence suggests that the 2015 Tocantins goal, then considered ambitious for a state plan, anticipated by a decade the benchmark national planning would itself later adopt as a reference.

The initial ambition of Goal 24, however, had already suffered a partial setback at the state level before even the midpoint of the decade. Strategy 24.5, which provided for expanding, by 0.5 percentage points per year, the percentage of resources guaranteed to education beyond the constitutional minimum of 25%, until reaching 30% by the end of the PEE -TO's validity, was revoked by Law No. 3,305, of December 6, 2017, just over two years after the publication of Law No. 2,977/2015 itself (Tocantins, 2015, Sole Annex, Strategy 24.5). Constituting a formal setback in a financial goal, rather than mere silent non-compliance, this episode provided additional evidence, this time explicit and documented in legislative act, of the pattern of mismatch between initial normative ambition and sustained political support over the decade in relation to Goal 6, even though it concerned a general budgetary provision, not one specific to inclusive education.

7. AEE ENROLLMENT TRAJECTORY IN TOCANTINS: FROM INITIAL VALIDITY TO THE CLOSING OF

The empirical starting point of the analysis lay in updating the historical series of special-education enrollment in Tocantins beyond the horizon covered by the consulted literature, and anchoring it at the very start of the decade. The Report of the 1st Monitoring and Evaluation Cycle of PEE-TO Goals, prepared by the Technical Unit for Monitoring the Plan's Goals, recorded, for 2015, the year Law No. 2,977/2015 was published, a total of 9,228

students in common classes and 2,263 in exclusive special classes, an inclusion rate of 80.3%, and, for 2017, 10,337 in common classes and 2,229 in exclusive classes, a rate of 82.3% (TOCANTINS, 2024b).

Milhomem and Melo, based on the 2021 School Census, took that year as the literature's reference milestone, no longer the start of the plan, but its sixth year of validity. The breakdown by common and exclusive class for that same year, however, was drawn directly from the Report of the 3rd PEE-TO Monitoring Cycle, a more precise primary source that corrected an initially mistaken reading: 10,478 students in common classes and 2,430 in exclusive special classes, a total of 12,908, an inclusion rate of 81.2% (TOCANTINS, 2024d)

A relevant methodologic al caveat emerged, however, identified through comparison with the official monitoring itself. PEE -TO's Indicator 6C, defined precisely as the percentage of enrollment in common classes and restricted, by INEP methodology, to the population aged 4 to 17, recorded rates of 93.1% in 2015, 96.1% in 2019 (TOCANTINS, 2024c), 97.5% in 2024, and 96.7% in 2025 (TOCANTINS, 2026b), values noticeably higher, across the whole series, than those calculated from the gross enrollment totals reported by Milhomem and Melo (2021) and by the Seduc-TO Diagnosis (2024).

The research did not have, among the documents consulted, elements to determine with certainty the exact cause of this discrepancy, and therefore refrained from speculating about its mechanism. It was observed only, as a verifiable fact, that the two sets of sources might not share the same population scope, since only Indicator 6C explicitly declared the 4 -17 age restriction in the documents consulted. This discrepancy did not invalidate the growth trend identified over the decade, but it warns that comparisons of inclusion rates across sources require attention to the exact population base underlying each percentage, a caveat not always made explicit in the documents themselves.

More recent data, systematized in the Diagnosis of Education in Tocantins (Stage 1), a preliminary technical document prepared by the State Secretariat of Education as input to the PEE/TO 2026 - 2036 drafting process, indicated that, in 2024, Tocantins registered 16,396 students included in common classes and 2,351 in exclusive special classes (TOCANTINS, 2025), raising the inclusion rate to approximately 87.5%.

Comparatively, Brazil registered, in the same year, an inclusion rate of 92.7% (1,932,692 included and 153,133 in special classes), and the North Region, 96.8% (192,588 included and 6,327 in special classes), which positioned Tocantins below both the national and regional averages,

a comparison the previously consulted literature could not capture, due to the absence of inter-regional comparison in its methodological scope.

This position below the national and regional averages is consistent with a broader documented pattern of unevenness across Latin America and the Caribbean, the region with the largest and most challenging socioeconomic inequalities in the world according to the regional edition of the 2020 Global Education Monitoring Report, prepared jointly by UNESCO's Regional Education Office for Latin America and the Caribbean (OREALC/UNESCO Santiago) and SUMMA (UNESCO, 2020b).

That report includes, among twenty-nine in-depth regional case studies covering different dimensions of exclusion, an examination of access barriers linked to remoteness in Brazil, alongside comparable studies on disability-related exclusion in Nicaragua and on other exclusion dimensions across the region (UNESCO, 2020b). Situating the Tocantins findings against this regional backdrop suggests that the distance between state-level and national or regional inclusion rates documented here is not a peculiarity of Tocantins' policy implementation alone, but reflects a broader pattern of uneven progress toward inclusive education that the region as a whole continues to face.

There was, however, a discrepancy between official sources that the research had no elements to resolve. The Report of the 5th PEE-TO Monitoring Cycle, the most recently published, but with Indicator 6A restricted, by the document's own declaration, to the state and private networks, recorded 17,894 total enrollments in 2024 and 17,113 in 2025 (TOCANTINS, 2026b), values not directly comparable to the 18,747 reported in the Diagnosis, which appeared to also cover the municipal and federal networks. The difference in network coverage between the two sources prevented the 2024-2025 variation in this more recent series from being read, without further information, as an actual decline in access.

Beyond these AEE-specific series, total special-education enrollment in Tocantins in 2024, considering early childhood education, elementary school, secondary school, and adult and youth education (EJA), across state and municipal networks, totaled 30,007 students (TOCANTINS, 2025), more than double the volume observed by Milhomem and Melo (2021) just three years earlier, growth that, taken alone, would suggest strong progress in PEE-TO's Strategy 6.1. However, in light of the distinction between structure and effectiveness proposed by Mantoan (2003), this numerical growth represented a necessary but not sufficient condition

for inferring the pedagogical effectiveness of inclusion, a distinction the Seduc-TO diagnostic document itself acknowledged.

8. FORMAL COMPLIANCE AND OFFICIAL RECOGNITION OF EFFECTIVENESS LIMITS

PEE-TO's Strategy 6.1 found evidence of formal compliance underway, albeit partial at the time observed, as the State Government launched, in 2023, the Education Strengthening Program (PROFE) and, in October 2024, a specific front, PROFE Inclusão, with declared coverage across Tocantins' 139 municipalities. The State Secretariat of Education itself reported, however, that as of December 2024 the program's priority actions still consisted of standardizing multifunctional resource rooms and drafting pedagogical operational guidelines and a guiding manual for inclusive education, in addition to staff training. That is, it consisted, at least up to that point, of a program in the phase of normative structuring, not yet of consolidated pedagogical results (AGÊNCIA TOCANTINS, 2024).

Strategy 6.4, in contrast, committed the state to regulating Libras (Law No. 10,436/2002) within an extremely tight deadline ("by December 2015," the same year Law No. 2,977/2015 itself was published), a deadline whose literal compliance would be unlikely to verify, but whose normative substance, decades later, found more consistent evidence of compliance, including a concrete result and not merely a structural one.

More relevant to the formal/effectiveness distinction proposed in this investigation, however, was that this administrative structure had already produced a concrete, verifiable result, as Seduc opened, in January 2025, enrollment for the state's first Bilingual Deaf School, in Palmas, which began the school year that same year. A case was thus observed in which Strategy 6.4 advanced from the creation of normative and administrative structure to the delivery of an educational service actually in operation, a distinction that, in the case of Strategy 6.1/6.2, could not yet be made with the same empirical certainty.

It was precisely at the level of effectiveness, not formal compliance, that the theoretical distinction adopted gained unexpected empirical force. The Diagnosis of Education in Tocantins itself, a document produced by the State Secretariat of Education, acknowledged that the full realization of educational inclusion in the state faced bottlenecks related to insufficient specialized human resources, the quality of complementary assistance offered, and the need for more efficient coordination among the sectors serving students (TOCANTINS, 2025).

The fact that this was an acknowledgment formulated by the policy's own managing body, rather than external criticism, significantly reinforced the validity of the proposed reading, since enrollment growth associated with Strategy 6.1 was not accompanied, in the Secretariat's own judgment, by an equivalent guarantee of quality in specialized assistance, the substantive core of Strategy 6.2.

This gap between formal compliance and pedagogical effectiveness, and the fact that it is acknowledged by the managing body itself rather than imposed as an external academic critique, resonates with findings from other federative and regionally coordinated education systems. Cross-country statistical work coordinated by the European Agency for Special Needs and Inclusive Education, covering thirty-five member countries and jurisdictions, similarly relies on standardized indicators of placement and access precisely because member states, despite sharing common European policy objectives for inclusive education, differ substantially in how administrative structures translate into classroom-level practice (EUROPEAN AGENCY FOR SPECIAL NEEDS AND INCLUSIVE EDUCATION, 2023).

The comparison is illustrative rather than equivalent, since the European Union and the Brazilian federative structure differ in their constitutional architecture and in the degree of policy harmonization pursued. Even so, it reinforces that the difficulty of moving from administrative compliance to verified classroom-level inclusion is a recurring challenge for multi-level education systems generally, not a distinctive weakness of Tocantins' implementation.

9. FUNDING: THE REAL EXECUTION OF FUNDEB IN TOCANTINS (2020-2025)

If the insufficiency of specialized human resources was one of the bottlenecks Seduc-TO itself acknowledged, it was necessary to ask whether funding kept pace, in the same proportion, with the already-documented expansion of enrollment. This is the question to which this subsection is dedicated.

The Information System on Public Education Budgets (Siope), the primary source used in this and the preceding subsections, was established by Ministry of Education Ordinance No. 844, of July 8, 2008, based on art. 41, § 4, of Law No. 11,768, of August 14, 2008, and was operationalized by FNDE as a public declaratory system, whose data for each federative entity were the responsibility of the respective filer as to their accuracy in relation to the accounting

statements (BRASIL, 2008). The connection between the expansion of AEE enrollment and corresponding Fundeb funding, which direct automated consultation of Siope, as already indicated in the Methodology, did not allow answering, could be answered with real budget execution data for Tocantins, obtained through manual consultation of the Fundeb Revenue and Expenditure Statements and the State Indicator Reports from Siope, for the 2020-2025 fiscal years (BRASIL, 2026b; BRASIL, 2026c).

As a national reference parameter, the Intergovernmental Commission for the Financing of Quality Basic Education set, for 2024, a weighting factor of 1.4 for special education enrollments in Fundeb, equivalent to R\$ 7,468.98 per enrollment/year (CIF Resolution No. 4/2023); applied to Tocantins' 30,007 enrollments in 2024, this national minimum resulted in a theoretical floor of R\$ 224 million/year, not to be confused with the actual budget execution presented below.

In light of this theoretical floor, the Government of Tocantins announced, in September 2024, that the state had been approved to receive the Value per Student per Year for Results (VAAR), a Fundeb supplement tied to educational outcome indicators, rather than to the number of weighted enrollments by modality, with a projected transfer of R\$ 29,264,787.49 (TOCANTINS, 2024a). This was a projected value, not confirmed budget execution, and, being a results-linked supplement, did not in any case represent a direct indicator of special-education funding, even though it was part of the same fund.

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Beyond this results-linked supplement, Tocantins' Fundeb Statement showed that the state met, in every fiscal year from 2020 to 2025, the constitutional floor of 70% of fund resources applied to teaching staff remuneration (art. 212-A, XI of the Constitution), with annual closing percentages ranging between 72.52% (2021) and 85.56% (2020), closing 2023 at 72.95% and 2024 at 77.64% (BRASIL, 2026b; BRASIL, 2026c). The same Statement revealed compliance with the maximum limit of 10% of Fundeb resources not applied within the fiscal year, with only 1.24% of resources remaining at the end of 2023 and 0.19% at the end of 2024, an indicator of timely execution of earmarked resources (BRASIL, 2026b).

In this same Statement, a relevant financial datum, directly related to Strategy 6.1, concerned the Federal Government's Fundeb supplement in the VAAT (Total Value per Student per Year) modality, intended for states with insufficient revenue-raising capacity and conditioned on equity criteria that included the regularity of municipal accountability reporting to Siope. Tocantins' Fundeb Statement recorded VAAT supplementation of R\$ 0.00 in both

2023 and 2024, the only component of the federal supplement with a zero value in both fiscal years, while VAAR was in fact received in those same years (BRASIL, 2026b).

This finding corroborates the municipal VAAT eligibility problem identified, for 2022 -2023, by the National Confederation of Municipalities and discussed earlier, since the declaratory non - compliance of some municipalities with Siope appears to have had, therefore, a concrete and verifiable fiscal correspondence for the state, and not merely an administrative -formal character, even though the research had no elements to attribute the full absence of VAAT to this specific cause.

This finding was directly triangulated in the Fundeb Statement of the municipality of Palmas itself, as the complete 2020 -2025 series recorded VAAT supplementation of R\$ 0.00 in all six consecutive fiscal years, without exception (BRASIL, 2026e). Being the state capital and the municipality that hosted Tocantins' only Bilingual Deaf School, associated with the most concrete and verifiable progress identified in this study under Strategy 6.4, this persistent absence of VAAT suggests that the gap did not result from insufficient municipal performance in absolute terms, since Palmas met, in every year from 2021 to 2025, the 70% teaching -staff remuneration floor with a margin above 78%.

The gap appears to stem, instead, from a broader structural factor, possibly linked to the eligibility and qualification criteria for VAAT at the state level, a topic beyond the scope of this study, but one the evidence gathered here qualifies as a consistent hypothesis for future research.

In parallel with these variations in federal supplementation, the indicator of per-student educational investment in special education, calculated by Siope itself from state budget execution, revealed a trajectory of real growth over the period: R\$ 6,630.97 at the close of 2022, R\$ 8,280.22 in 2023, R\$ 9,842.74 in 2024, and R\$ 10,515.79 in 2025, representing growth of approximately 59% between the 2022 and 2025 closings (BRASIL, 2026c).

The 2021 closing recorded a value of R\$ 0.00 for this indicator, an implausible result as an actual null investment, since earlier bimesters of the same year recorded increasing values, from R\$ 842.51 in the first bimester to R\$ 4,388.62 in the fifth (BRASIL, 2026c). The research had no elements, among the documents consulted, to attribute a specific cause to this discontinuity, and therefore treated it only as a possible reporting inconsistency, without indicating any determined mechanism.

This real growth in per -student investment, obtained from a primary source, complemented and reinforced, with direct financial evidence, the already -documented enrollment growth, indicating that the expansion of provision was accompanied, at least in this aggregate state -level indicator, by growing financial input, and not merely by numerical expansion of vacancies. This qualifies, without contradicting, the distinction between formal compliance and pedagogical effectiveness sustained throughout the text, since growing financial input represented a necessary but not sufficient condition for effectiveness, as the Seduc-TO Diagnosis itself pointed out.

Regarding the general constitutional floor of 25% of tax revenue and transfers applied to the maintenance and development of education (art. 212 of the Constitution), Tocantins met the minimum in every annual closing from 2020 to 2025, but with a narrow margin, ranging between 0.07 and 0.91 percentage points above the required level each year, indicating formal compliance without significant budgetary slack (BRASIL, 2026c).

Law No. 2,977/2015 itself had already anticipated this problem, as its art. 3, sole paragraph, required the state public authority to expand the scope of statistical surveys so as to detail the profile of the population aged 4 to 17 with disabilities, a legal mandate that anticipated, from the plan's very origin, the difficulty of accessing granular data faced in this research. A relevant datum on budgetary transparency was obtained by direct consultation and comparison of seven annual series of Siope's delivery-status report for Tocantins, from 2020 to 2026 (BRASIL, 2026a).

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Based on this consultation, the data showed that, between 2020 and 2024, Tocantins' 139 municipalities, including Palmas, submitted their declarations to Siope in absolutely every bimester of each of these five consecutive years, constituting full 100% compliance. A small decline emerged in 2025, when the compliance rate gradually fell from 99.3% to 97.1% over the course of the year, closing the fiscal year with only four non -compliant municipalities (Araguacema, Chapada da Natividade, Miranorte, and Riachinho).

The picture changed abruptly in 2026, as the rate of municipalities with up -to-date declarations fell to 86.3% in the first bimester, 72.7% in the second, and just 30.9% in the third, corresponding to the only three periods already elapsed at the time of consultation. This was not a chronic problem throughout the entire decade, since Siope's own primary series demonstrated full compliance by all 139 Tocantins municipalities precisely in those years, including Palmas. It was, rather, a specific, acute, and temporally precise rupture, concentrated

in the 2026 fiscal year. This finding corrected, in light of a more reliable primary source, the preliminary reading based on news reporting.

This rupture coincided chronologically with the very period of legal -administrative instability affecting the PEE-TO discussed in the previous section, encompassing Provisional Measure No. 02/2026 and Law No. 5,040/2026, which extended the plan's validity, and the still -unconcluded process of drafting the PEE/TO 2026 -2036. The research had no elements to establish a causal relationship between the two phenomena, but the temporal coincidence between the state plan's normative governance crisis and the collapse, unprecedented in five years, in municipal accountability to Siope constitutes a question warranting specific investigation in future research, registered here as a hypothesis to be tested, not as an established conclusion.

An additional datum, obtained from the delivery -status report of the states themselves to Siope, qualifies this hypothesis, as Tocantins, as a state entity, maintained declarations submitted in absolutely every bimester already elapsed from 2020 to 2026, including the first three bimesters of 2026, the same period in which the municipal compliance rate plummeted to 30.9% (BRASIL, 2026d).

At the national level, the rate of states with up-to-date declarations also remained relatively stable in the same period, moving from 96.3% in the first two bimesters of 2026 to 85.2% in the third, a level far higher than the collapse observed among Tocantins municipalities. This contrast at least partially weakens the hypothesis of a generalized governance crisis equally affecting the state and municipalities, suggesting instead that the 2026 rupture constitutes a phenomenon specific to municipal capacity or governance in Tocantins, rather than a direct and automatic reflection of the PEE-TO's normative instability at the state level, even though the chronological coincidence between the two phenomena remains a matter to be investigated.

10. THE STATE-MUNICIPALITY COLLABORATION REGIME: MUNICIPALIZATION, TRANSPARENCY,

The Diagnosis of Education in Tocantins evidenced, for basic education in general, a pronounced trend of municipalization of enrollment in the early years of elementary school over the 2015-2024 decade, with a progressive reduction in the state network's share at this level of education. This general trend had a direct bearing on PEE-TO's Strategy 6.1, whose original

text assigned the state a leading role in implementing multifunctional resource rooms, while also providing for technical support to municipalities, Strategy 6.3, for early-childhood assistance.

This implication was compounded by what the previous subsection found regarding the 2026 rupture of a five-year (2020 -2024) history of full compliance with municipal accountability obligations to Siope. If the compliance rate fell from 86.3% to 30.9% over the first three bimesters of the 2026 fiscal year itself, municipalities' technical and institutional capacity to sustain, in a verifiable and timely manner, the specialized educational assistance resulting from the ongoing municipalization became a matter that extended beyond mere resource availability and reached the very governance of the policy.

II. CONCLUSION

This research started from a specific question, namely to what extent Goal 6 and Strategies 6.1 to 6.4 of the Tocantins State Education Plan materialized over the 2015 -2025 decade, taking as interpretive background, not as a premise for its conclusion, the fact that the PEE -TO's own validity had to be extended by state law before the approval of the new decennial plan. The four specific objectives outlined in the Introduction allowed for an articulated, though not uniform, answer across the strategies analyzed.

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Regarding the enrollment trajectory, the first objective, the data updated and extended the previous literature, as the inclusion rate in common classes in Tocantins rose from 81.2% in 2021 to 87.5% in 2024, a positive evolution, though insufficient to place the state at the level of the national average (92.7%) or the North Region (96.8%). Total special -education enrollment more than doubled over the same interval, indicating real expansion of access, but not, on its own, allowing inferences about the quality of provision.

Regarding the gap between formal compliance and effectiveness, the second objective, Mantoan's (2003) conceptual distinction, adopted as the study's analytical axis, found direct correspondence in the managing body's own official discourse, as the Diagnosis of Education in Tocantins acknowledged bottlenecks in specialized human resources and intersectoral coordination as obstacles to the full realization of inclusion. This lent institutional, and not merely academic, legitimacy to the proposed critical reading.

The four strategies analyzed, part of Goal 6, showed differing degrees of maturity. Strategy 6.4, related to Libras, advanced from regulation to concrete service delivery, with the

opening of the state's first Bilingual Deaf School; Strategy 6.1/6.2, by contrast, remained, as of the most recent available data, in the phase of drafting operational guidelines.

Regarding funding, the third objective, the research obtained a more complete answer than initially anticipated in its methodological design. Although direct automated consultation of Siope was not possible, given its reliance on dynamic forms, manually obtaining the Fundeb Statements and State Indicator Reports for the 2020 -2025 fiscal years made it possible to replace estimates with real budget execution data.

The resulting picture proved mixed. Tocantins met, in every fiscal year, the constitutional floors of 70% of teaching -staff remuneration and 25% applied to education maintenance and development, albeit with a narrow margin on the latter. Per-student investment in special education grew approximately 59% between 2022 and 2025, direct financial evidence confirming the already-documented enrollment growth. But the Federal Government's VAAT supplement to Fundeb, tied to equity criteria and the regularity of municipal accountability, was R\$ 0.00 in both 2023 and 2024, a finding that dialogues directly with the collapse, also unprecedented in five years, identified in the historical series of declaration -submission status to Siope from 2020 to 2026, concentrated in the 2026 fiscal year and temporally coincident with the PEE -TO's normative governance crisis.

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This coincidence was partially weakened by the states' own delivery data, which showed full state- level compliance during the same period, suggesting a phenomenon more specific to municipal governance than a generalized governance crisis. This still -unresolved relationship remains a future research agenda, along with monitoring compliance with the new legal deadline set by art. 34 of Law No. 15,388/2026 (the new PNE), which requires states to publish their decennial plans within twelve months of its validity, that is, by April 2027, a deadline directly bearing on the conclusion of the PEE/TO 2026-2036.

Regarding the collaboration regime, the fourth objective, the municipalization trend identified in the Diagnosis of Education in Tocantins, combined with the fragility of accountability reporting to Siope by a significant portion of municipalities, suggests that the shift of educational responsibility to the municipal sphere is not yet accompanied by equivalent and verifiable institutional and financial capacity.

In summary, this study did not permit a categorical statement that Goal 6 of the PEE -TO was, or was not, fulfilled, as the very notion of compliance with a goal drafted in qualitative terms such as “inclusive educational system” resists a binary answer. What the data did allow,

on empirical and institutional grounds, was the affirmation that there was real and measurable progress in access, progress that was more consistent and verifiable in the specific case of Libras, and the persistence of effectiveness bottlenecks acknowledged by the policy's own managing body. The plan's extension, by itself, does not permit a conclusion as to whether this mismatch was a determining cause of the deadline's extension or a mere coincidence of the administrative calendar.

Beyond the Tocantins case itself, this pattern of measurable progress in access coexisting with persistent, self-acknowledged gaps in pedagogical effectiveness, against a backdrop of fragile budgetary transparency at the subnational level, mirrors challenges documented in other federative and regionally coordinated education systems, from the broader Latin American and Caribbean region to the European Union's member states.

This suggests that the analytical framework developed here, distinguishing formal compliance from substantive effectiveness and linking enrollment data to budget execution data, may be transferable to the study of decennial or medium-term education planning cycles in other decentralized systems facing comparable mismatches between the legal validity of planning instruments and the political-administrative pace of their renewal.

For the decennial cycle now beginning, the PEE/TO 2026-2036, it is suggested that the next generation of inclusive education goals in Tocantins explicitly link enrollment indicators to indicators of executed funding and quality of provision, avoiding the informational asymmetry this investigation faced between access data, widely available, and funding data, still difficult to access publicly even for academic research purposes.

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