

ICMS EDUCATION AND THE ACCOUNTABILITY POLICY OF REGULATION BY RESULTS AND CONTROL IN THE BRAZILIAN AMAZON STATES

ICMS EDUCACIONAL E POLÍTICA DE ACCOUNTABILITY DE REGULAÇÃO POR RESULTADOS E CONTROLE NOS ESTADOS DAS AMAZÔNIAS BRASILEIRAS

LA EDUCACION ICMS Y LA POLITICA DE RENDICION DE CUENTAS DE REGULACION POR RESULTADOS Y CONTROL EN LOS ESTADOS DE LA AMAZONIA BRASILEÑA

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ABSTRACT:

The aim of this study is to discuss the accountability provisions present in the laws and decrees relating to the Tax on the Circulation of Goods and the Provision of Interstate and Intermunicipal Transportation and Communication Services (ICMS) for Education in the states of the northern region of Brazil/Amazon (Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins). The documentary research and bibliographic review reveal that the centrality of the policy in the vast majority of northern states is with the result

of student performance in large-scale assessments, which configures the actions of the Evaluating State, marked by regulatory mechanisms that forge new relations of power and control by the state through educational programs and policies. The conclusion is that democratic and transparent evaluation systems are

necessary, and therefore alternative to the interests of capital, without losing sight of the essence of the school in providing the necessary means to access scientific knowledge.

KEYWORDS: accountability; ICMS and/or education; amazonians.

Introduction

The economic-social-administrative crisis, mainly due to the oil crisis in the 1970s, questioned the role of the state in some Western capitalist countries, which until then had been based on and interconnected by the economic, social and administrative dimensions. The first dimension concerns Keynesian policies, characterized by state intervention in the economy to guarantee employment and act in strategic sectors. The social dimension, marked by the Welfare State, is characterized by public social policies in sectors such as education, health and housing. And the administrative dimension of the state, strongly influenced by the Weberian bureaucratic model, marked by impersonality, neutrality and rationality (Abrucio, 1997).

In addition, according to Abrucio (1997), the crisis generated a consensus on the role and actions of the state, producing various economic reforms, culminating in the reduction of public spending and significantly affecting the social area and the redefinition of its functions in terms of public administration, with the large-scale introduction of the managerial model, initially in Anglo-Saxon countries, continental Europe and Canada, under the argument that the state should have greater control of public spending and offer quality public services, incorporating the logic of the market into this model. However, for Antunes (2011, p. 5), this scenario does not mean “a reduction in the centrality of action, the role and power of the state”, but a redefinition and reorientation of the state.

In these circumstances, regulation gains ground, made up of various institutionalized mechanisms that promote the reproduction and maintenance of the economic and social structures in force. From the 1980s onwards, according to Afonso (2000, p. 49), the neoliberal governments' interest in evaluation “began to be translated into the expression ‘evaluating state’, which represents the admission of the logic of the market, through the importation of a private management model into the public domain, with an emphasis on the results or products of educational systems”. This privatization model has led to substantial changes in the role of the state at local and national level, inducing the creation of sophisticated control and accountability mechanisms. In this

sense, evaluation is a prerequisite for these mechanisms to be put into effect, since it allows indicators to be created and performance to be measured as a means of rationalization, for example, to regulate the transfer of financial resources conditional on evaluation results and an instrument for reducing the state's commitments and responsibilities, thus "evaluation came to serve as an instrument of social deregulation and was a way of introducing the logic of the market into the sphere of the state and public education" (Afonso, 2020, p. 50).

According to Barroso (2005, p. 732), in the field of education, the measures adopted by this reconfigured state are based on three directions: a) technical rationality fed by a discourse of modernization, debureaucratization and combating state inefficiency, guided by the principles of New Public Management based on meritocracy, whose field of action is indirect control, through the results of large-scale assessments, shifting from "direct control over processes, to remote control, and a posteriori based on results"; b) the privatization of public education, whose discourse feeds into the concept of "deregulation" versus "regulation", which aims to replace state regulation with private initiative regulation in the public education system, which, for Schneider and Ribeiro (2020, p. 729), "further increases the risk of privatization". 729), "further increases educational duality by focusing not on the common good, but only on that of a few"; and c) multiple regulations of education, with school managers, parents, students and communities called upon to contribute to the school's educational results. For this reason, Barroso (2005, p. 735) says that "These instances function as a kind of 'network nodes' of different regulators, and their intervention is decisive in shaping the structure and dynamics of the regulatory system and its results".

Maroy and Voisin (2013, p. 884-885) conceive of regulatory policy by result, presenting four common dimensions: a) the school is conceived as a "production system", along the lines of the economy and organizations, in which every day it moves away from its essence as a heritage of knowledge and values in the cognitive and cultural aspects built up by humanity over time; b) it is governed by numbers, indicators and quantified measures; c) the centralization of the various instruments for evaluating student results and performance (diagnostic, formative, summative), which lead to comparison, publicization and monitoring; and d) the contractual, financial and regulatory aspects that organize the consequences of performance evaluations and accountability, with the aim of inducing, stimulating or even forcing changes in schools.

In these circumstances, control mechanisms have been introduced in the field of education through regulation by results, supported by a large-scale external evaluation system, in which the quality standard meets the interests of capital (Nardi, Lagares & Bearzi, 2023). An example of this scenario is the "Educational ICMS", which is part of the

Circulation of Goods Tax and the Provision of Interstate and Intermunicipal Transportation and Communication Services (ICMS).

Constitutional Amendment (EC) No. 108, of August 26, 2020, amended art. 158 of the Federal Constitution (Brazil, 2020a), defining that at least sixty-five percent belongs to the municipalities, in proportion to the value added in operations relating to the circulation of goods and the provision of services, carried out in their territories, and up to thirty-five percent, in accordance with state law, observing, obligatorily, the distribution of at least ten percentage points based on indicators of improvement in learning results and increased equity, considering the socioeconomic level of the students. The amendment also set a deadline of two years from its enactment for the states to approve or adapt their laws, taking educational criteria into account when calculating the municipality's share of the new ICMS distribution.

Barroso (2005, p. 734) argues that education is regulated by a "system of regulations", considering the diversity of sources and modes of regulation, which "means that the coordination, balance or transformation of the functioning of the education system results more from the interaction of the various regulatory devices than from the linear application of norms, rules and guidelines coming from political power". Rather than regulation, it is better to speak of "multi-regulation, since the actions that guarantee the functioning of the education system are determined by a bundle of regulatory devices that often cancel each other out, or at least relativize the causal relationship between principles, objectives, processes and results".

From the above, in this text, we discuss the accountability devices present in the laws and decrees referring to the ICMS Educacional of the states in the northern region of Brazil, which we will refer to as Amazonas, given that "several 'Amazonias' coexist within the Brazilian Amazon" (Rocha, 2022, p. 7), which is made up of the states of Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins. Still on the defense of the term Amazonas, it is because we understand its complexity, which extends over its vast territory and human formation marked by singularity and diversity at the same time (Colares, 2011).

In the investigative process for its construction, we mobilized bibliographic review and documentary research, whose material expresses and combines intentions, values and discourses that are constituted and constituent of a given historical moment, which cannot be the result of our will and desire, but of the real conditions of investigation and inquiry (Evangelista & Shiroma, 2019). The methodological dimension of the research is based on historical-dialectical materialism, which considers the real, the "living whole" (Ianni, 2011), which allows us to dialog in its multiple determinations.

The policy of accountability in education through control and results

The field of education, with the administration of private companies from the perspective of accountability, public administration seeking to break with patrimonialist practices, technological changes related to productive restructuring, among other factors, has been substantially impacted in various areas, such as evaluation, curriculum, management and pedagogical practice, which were inserted into the neoliberal logic of resource management and found themselves in the midst of defining performance indicators and targets to be met by professionals, schools, systems and education networks, in a neoliberal horizon in which quality is “framed in the conception of isomorphism, through a homogenizing force articulated to the idea of employability” (Menezes, 2021, p. 44). 44).

When it comes to accountability specifically, according to Afonso (2009), although it is a polysemic term, its meaning is associated with three autonomous but strongly articulated dimensions: evaluation, accountability and responsibility, inseparable parts of a national education project:

Among many other objectives and functions, evaluation can be used as a *sine qua non* for the development of accountability processes. In other words, accountability, as an act of justifying and explaining what is done, how it is done and why it is done, implies, in many cases, that some form or process of evaluation or self-evaluation (even if implicit) is developed. (Afonso, 2009, p. 14).

In this context, we understand that accountability is a complex web of relationships and interdependence. Therefore, when accountability calls for evaluation, the latter must seek maximum objectivity in order to guarantee transparency and the right to information. This disclosure is usually based on a ranking that compares school results, which induces market logic and competition between the public and private sectors, and individual effort, typical of neoliberal rationality (Silva, Silva & Freire, 2022).

The formal system of accountability in the neoliberal context, based on the logic of New Public Management, induces the emergence of the Evaluator State, whose centrality is the creation of mechanisms to control the organization and management of education systems, in the definition of priorities and financial investment, a process that directly affects the creation of normative instruments, the dynamics of teaching and student learning, the production of teaching materials, as well as the work of teachers. These regulatory practices contribute to a process of standardization and organization of educational institutions, which are based “exclusively or predominantly on the results of standardized tests in the context of external evaluations” (Afonso, 2009, p. 18).

According to Schneider and Nardi (2014), from this perspective of accountability, based on arguments of ineffective teaching practices and the misuse of professional autonomy, the state is strengthened as a mechanism for control and rationalization of public investments, playing roles such as:

determines the principles and bases of the evaluation, develops the exams, applies the tests, corrects them, measures and publishes the results. Based on the results obtained, education networks and institutions are forced to account for them, creating strategies and implementing actions aimed at reversing undesirable figures. In this context, evaluations become a key element for both decision-making and accountability, most of the time disregarding the individual journeys of schools and the intra- and extra-school conditions that affect the concrete possibilities for improving educational quality. On the other hand, the requirement to produce favorable numbers, in view of the educational goals set for each school and network, has led educational institutions to build strategies capable of altering educational results without, however, initiating significant changes in pedagogical processes (Schneider & Nardi, p.14-15, 2014).

According to these authors, external evaluations have become the epicenter of public policies, coordinated by the Ministry of Education, through the Basic Education Development Index (IDEB). Among the justifications, it is argued "in favor of greater transparency in public services, quality public policies in education and achieving better indexes according to international parameters, especially in basic education" (Lagares & Nardi, 2020, p. 22). However, as Freitas (2013) points out, behind this issue of accountability, there is a trillion-dollar education market, whose revenue engineering is connected to the various sectors of society, and with the predominance of Multilateral Organizations.

Along these lines, the World Bank, according to Santos and Nardi (2023, p. 65), has developed a strategic agenda for peripheral countries with recommendations that involve "the inclusion of educational results indicators in national and strategic documents; an emphasis on learning assessment initiatives; a focus on the connections between education and the job market; and equal access to quality education".

These recommendations are present, for example, in Law No. 14.113 (Brasil, 2020b), which regulates the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb), more specifically, in the Valor Aluno Ano Resultado (VAAR), the complementation of Union resources to public education networks that comply with the conditionalities present in art. 14:

II - participation of at least 80% (eighty percent) of the students in each school year periodically assessed in each school network

through the national exams of the national basic education assessment system;
III - reduction of socio-economic and racial educational inequalities measured in the national exams of the national basic education assessment system, respecting the specificities of indigenous school education and its realities.

The centrality of evaluation as a policy for the distribution of resources is evident, as well as bonuses for the network that meets the conditions, a fact that stimulates competition and the standardization of teaching and learning, which are geared towards standardized evaluations.

Nevertheless, Amendment 108/2020 (Brazil, 2020a) stipulates that states must adapt or draw up their laws to include educational indicators in the ICMS calculation base, taking as a reference the improvement in learning results and the increase in equity. As such, this financial mechanism, which is the responsibility of the state, induces municipal management to plan public educational policies aimed at achieving results and student performance based on large-scale assessments, which leads to accountability, which makes accountability a “mechanism for managing and mobilizing measures” (Nardi, Lagares & Bearzi, 2023, p. 3).

These two acts reveal the standardization of part of the World Bank's agenda, which focuses on evaluation for the purposes of monitoring, control and distribution of resources, a kind of compensation policy that influences the quality and learning paradigm.

The educational ICMS in the Brazilian Amazon states

Constitutional Amendment No. 108 (Brasil, 2020a) designated that each Brazilian state draw up or adapt in law the criteria for distributing the ICMS Educacional, respecting the minimum percentage of ten percent and that are related to improving learning results and increasing equity.

The northern region of Brazil, with its seven states (Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins), has a population of more than seventeen million inhabitants, approximately nine percent of the Brazilian population, the lowest population rate in the region, while its territory represents 45% of the entire national territory (IBGE, 2022).

The normative movement of each state in the north of Brazil is represented in the following table.

Chart 1 - Indicators for the distribution of ICMS Education in the Brazilian Amazon region

Estado	Indicadores	Percentual
Acre	I - the level, progress and pass rate of assessments;	19%

Law no. 3.976, of September 15, 2022		
Amapá Complementary Law no. 120, of December 2, 2019	I - Pass rate for students in the 1st to 5th grades of elementary school; II - Average obtained by 2nd and 5th grade students in the municipal network in learning assessments;	18%
Amazonas Decree 47.710 of June 29, 2023	Municipal Education Quality Index - IQEM and the Socio-Economic Size and Level Index - IPS. IQEM: .I - performance in assessment tests (Basic Education Assessment System - SAEB); II - evolution of performance in assessment tests (Basic Education Assessment System - SAEB); III - pass rates; IV - dropout rates; V - age-grade distortion rates. IPS: I - size of school attendance; II - students' socio-economic level	10%
Pará Decree No. 2.838, of December 23, 2022	I - Enrollment II - Dropout rate III - Ideb score IV - Ideb participation rate	10%
Rondônia Decree No. 27.376, of July 29, 2022.	I - average score obtained by students in the 2nd and 5th grades of elementary school in the Portuguese Language and Mathematics assessments; II - equity III - participation IV - progress V - performance: pass rate from 1st to 5th grade VI - socio-economic level	10%
Roraima Complementary Law no. 311, of March 14, 2022	I - Saeb score for Portuguese language and mathematics in the 5th grade of elementary school; II - Dropout rate from 1st to 5th grade in the municipality; III - Age-grade distortion rate from 1st to 5th grade;	10%
Tocantins Decree No. 6.601, of March 16, 2023.	I - Municipal policy for early childhood education in pre-school and childcare centers. II - Municipal policy for 9-year primary education. III - School infrastructure and transportation. IV - Quality of basic education. V - Literacy of the population aged 15 (fifteen). VI - Collaborative guarantee of higher education. VII - Valuing good practices for basic education professionals. VIII - Legal and regimental organization of the municipality.	10%

Source: prepared by the authors, 2024.

To understand the financial volume of the educational ICMS, we used the Ministry of Finance's 2022 State Tax Collection Bulletin and detailed the municipality's share in 25% percentages, with the figures shown in the table below.

Table 1 — ICMS Education values for the Brazilian Amazon states in 2022

State	Total Revenue ICMS	Share Municipality (25%)	Number of Municipalities
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Acre	R\$ 1.792.449.926,00	R\$ 448.112.481,50	22
Amapá	R\$ 1.353.723.667,00	R\$ 338.430.916,75	16
Amazonas	R\$ 13.944.934.117,00	R\$ 3.486.233.529,25	62
Pará	R\$ 19.974.288.586,00	R\$ 4.993.572.146,50	144
Rondônia	R\$ 5.959.476.272,00	R\$ 1.489.869.068,00	52
Roraima	R\$ 1.596.730.782,00	R\$ 399.182.695,50	15
Tocantins	R\$ 4.485.051.740,00	R\$ 1.121.262.935,00	139
TOTAL	R\$ 49.106.655.090,00	R\$ 12.276.663.772,50	450

Source: prepared by the authors, 2024.

Based on the data in the table, we estimate that the amounts referring to the Educational ICMS that will be passed on in 2025, based on the 2023 results, represent a considerable amount, with a major impact on the municipality's planning and budget. If the municipality does not achieve what each state has established as a criterion for distributing the tax, the funds will be distributed proportionally to the other municipalities that have achieved the levels, since the leftover funds cannot be reallocated to the following year, which could further increase the educational and economic inequalities between the federal entities within the same state.

Because the constitutional text does not provide details on improving learning and increasing equity and the tax is the exclusive competence of the state, each state has used its autonomy to define the indicators, the percentage of the share linked to education and the measurement methodology to define the distribution of the tax to the municipalities.

According to the table, the federal entities have generally designated that their respective learning indicators should be measured by student performance results in large-scale assessments in the 2nd and 5th grades of elementary school, in which three states (Amazonas, Pará and Roraima) use the results of the Basic Education Assessment System (Saeb) as a reference, while the others use assessments from their education systems (Acre, Amapá, Rondônia and Tocantins), accompanied by pass rates and completion of the stage.

Therefore, the large-scale assessment system is the central condition for the distribution of the ICMS education quota to the municipalities, according to the guidelines in the Technical Note signed by two World Bank consultants and made available on the federal government's website. The note states:

The basic component of the municipal education performance index is the Learning Equity (LA) indicator, calculated for each subject and stage of education. This indicator is determined by the students' average

score, weighted by the Equity of Learning measure and the students' participation rate in the Portuguese language and math exams. (s/p, 2020).

For Shiroma and Evangelista (2019), before assessing whether the policy is better or worse, it is important to understand the stratagems used in the discourse. In this sense, according to the Technical Note, each entity must create an Education Performance Index, using a large-scale assessment system and the weighted average of the proportion of students in the inadequate learning ranges. This practice aims to capture results and define targets and how education systems should behave, so "it is a synthetic index that brings together in a single formula a set of result indicators and measures aimed at controlling undesirable behavior" (Shiroma & Evangelista, 2020, s/p).

The policy of controlling results through large-scale assessment, used as a criterion for distributing the ICMS share to the municipality, institutionally induces the policy of accountability, as it holds the government and teachers responsible for student performance, standardizes the teaching and learning process and teaching materials, generally in favour of the interests of capital, as it is reduced to achieving proficiency levels in Portuguese and mathematics, sidelining other curricular components, spaces, possibilities and ways of assessing. This process of curricular standardization of external assessments often takes on an uncritical tone, as if they were "technically, culturally and politically neutral and, under any circumstances, comparable to other organizational, cultural and educational realities regardless of conditions and specificities" (Afonso, 2009, p. 24).

In addition, according to the World Bank's Technical Note, entities should avoid aspects involving input and expenditure indicators in their calculation formulas:

the main focus of the evaluation mechanism: inducing the search for the best possible results, given the most efficient allocation of available resources. More spending and educational inputs (number of teachers, level of training, existing infrastructure and equipment, etc.) do not necessarily imply better educational results and processes that are well designed on paper are often not well executed or even appropriate to the reality of the network (low efficiency and effectiveness). In addition, these indicators are generally susceptible to misrepresentation and generate monitoring costs.

In this context, the calculation formula should induce teachers and students to strive to improve their results. For this reason, according to Afonso (2009), these practices feed social Darwinism, which in the context of the ICMS in the Amazon region favors students, schools and municipalities with higher proficiency results, thus developing a competitive logic, stimulated by the possibility of the municipality gaining more financial resources through the tax. These results, which are reported and disseminated, are seen

as a reflection of the quality of government management, the burden of responsibility for which is transferred to schools and teachers.

We can say that, in relation to the methodology used to calculate the municipality's share of the ICMS Educacional, in general, the states of the Brazilian Amazon region have based themselves on the World Bank's Technical Note, which induces the state, according to Nardi and Santos (2023), to accelerate learning and implement new tests and indexes in line with the accountability of the subjects involved in the teaching and learning process, while having repercussions on changing job profiles, skills and competencies aimed at the job market and the advance of the private sector in education, as a means of strengthening governance.

We would also like to point out that, in the Tocantins state law, the educational indicators are not limited to evaluation policy, as they take into account the indicators of attendance in other areas as part of the calculation, moving closer to the goals defined in the Municipal Education Plans: early childhood education, primary and secondary education, literacy, collaboration, investment in infrastructure, school transport, valuing good practices, legal organization (Municipal Education System and Municipal Education Council laws).

With regard to Tocantins, the ICMS Educacional indicators, from the perspective of Maroy and Voisin (2013), consist of a more flexible and gentle accountability policy. In this direction, based on Schneider (2017), the hypothesis is that the state of Tocantins is inclined to organize a more democratic system of accountability, involving a commitment to improving the quality of basic education, a decentralized policy, the mobilization of evaluation mechanisms, accountability and responsibility focused on quality, not just performance/results indicators. However, Lagares (2021, p. 95) warns that this state has a "patrimonialist heritage, such as mandonism (the personalization of power), clientelism, favouritism and a culture of corruption, with the consequent limitation of the guarantee of rights and improvements in services for the population". Elements that must not be lost sight of.

Final considerations

When discussing the accountability provisions present in the laws and decrees referring to the ICMS Educacional in the states of the northern region of Brazil, the Amazonian states of Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins, we revealed that the centrality of the policy in the vast majority of these states is with the result of student performance in large-scale assessments, which configures the actions of the Evaluating State, marked by regulatory mechanisms that forge new relations of power and control by the state through educational programs and policies.

The accountability policy identified in the conditionalities of the ICMS Educacional in these states, with the prevalence of the results of external evaluations and accountability that induce behavior and management practices, curricular homogenization, can be configured in depoliticized and technicized public policies of education in governing by numbers in a factual way.

The regulation by instruments that is expressed in the ICMS norms of the Amazonian states allows indirect and remote control of educational practices (planning, management, learning targets, evaluation, among others), characterized by a priori control with the norms and a posteriori control with the results.

The results of student performance in external evaluations, induced not only by the teaching and learning process, but also as a requirement to receive ICMS funds, will be used to justify political decisions and can influence municipal agendas in management planning and budgeting, educational plans, the curriculum, the acquisition of materials, the definition of the pedagogical proposal, the school calendar, the school management model, teacher training, among others. That said, we are not opposed to the act of assessing students through evaluation systems. What we are advocating is that we have assessment systems that are democratic, transparent and, therefore, alternative to the interests of capital, without losing sight of the essence of the school in providing the necessary means to access scientific knowledge.

Furthermore, following the logic of financial rewards based on the results achieved by students in the evaluations, it is likely that the responsibility 'on the shoulders' of school managers and teachers will increase, as will the educational and economic inequality between the 450 municipalities in the Amazon regions, because in this race for resources not everyone will start out with the same conditions and opportunities.

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ABSTRACT:

The aim of this study is to discuss the accountability provisions in the laws and decrees relating to the Tax on the Circulation of Goods and the Provision of Interstate and Intermunicipal Transportation and Communication Services (ICMS) for Education in the states of the northern region of Brazil/Amazon (Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins). The documentary research and bibliographic review reveal that the centrality of the policy in the vast majority of northern states is with the result of student performance in large-scale assessments, which configures the actions of the Evaluating State, marked by regulatory mechanisms that forge new relations of power and control by the state through educational programs and policies. The conclusion is that democratic and transparent evaluation systems are

necessary, and therefore alternative to the interests of capital, without losing sight of the essence of the school in providing the necessary means to access scientific knowledge.

KEYWORDS: accountability; ICMS and/or education; amazonians.

RESUMEN:

El objetivo de este estudio es discutir las disposiciones de rendición de cuentas en las leyes y decretos relativos al Impuesto sobre la Circulación de Mercancías y la Prestación de Servicios Interestatales e Intermunicipales de Transporte y Comunicación (ICMS) para la Educación en los estados de la región norte de Brasil/Amazonia (Acre, Amapá, Amazonas, Pará, Rondônia, Roraima y Tocantins). La investigación documental y la revisión bibliográfica revelan que la centralidad de la

política en la gran mayoría de los estados del norte es el resultado del desempeño de los alumnos en evaluaciones a gran escala, lo que configura la actuación del Estado Evaluador, marcada por mecanismos reguladores que forjan nuevas relaciones de poder y control del Estado a través de programas y políticas educativas. La conclusión es que se necesitan sistemas de evaluación democráticos y transparentes, y por lo tanto alternativos a los intereses del capital, sin perder de vista la esencia de la escuela al proporcionar los medios necesarios para acceder al conocimiento científico.

PALABRAS CLAVE: responsabilidad; ICMS y/o educación; amazonians..