

# I CONCEPTUALIZACION

## A SURRENDER OF ACCOUNTS.

The concept of surrender of accounts has great importance, in the scope in which it is executed, or public or another scene, for being an obligation that has like contraparte a right: the right of petition of accounts.

The surrender of accounts also estimates the existence of a set of laws and institutions in charge to guard so that this obligation is fulfilled. In effect, the actors of the surrender of accounts are part of a weave of obligations and rights that surround them and tie them, normando their behaviors, defining the actors who legitimately can give and request explanations and generating expectations. This is thus because the surrender of accounts is not a unique event, but a practice that is reiterated in the time.

By another part the Surrender of Accounts is understood that it is a political process that it looks for to give to sustainability to the institucionalidad and governability of a country, related this premise to the present capacity of the Organizations, to generate sufficient resources and to go after the vision established, constituting this in a horizon to be reached in the long term.

This figure is inherent to the processes of management of the public organizations and this related to the transparency, which means that it is necessary to count on an institutional system designed to render accounts, of there the most important paper that Entidades Fiscalizadoras Superiores play (EFS), in the financial sustainability and the progress of the nations.

The surrender of accounts is made in two levels: one by means of the governmental contralores organisms and another one on the part of the civil society, through mechanisms that each Institution must regulate.

The aspects are varied on which it is due to render accounts in the Public Administration, that is the case that interests to us and that they give a sustainability him to the countries, main examples are:

- 1) Surrender of Accounts on the Investments: All State has the obligation to inform and to be transparent the investments that carry out, because they are made with the resources public, who are generated through the state budgets that in their majority is financed with the originating bottoms of the application of the rates and taxes. (that they are cancelled by its fellow citizens)
- 2) Surrender of Accounts on the Expenses: Mainly cost that is generated, a real justification of the necessity and the respective use of the resources must exist.
- 3) Surrender of Accounts of the National debt: The indices of public indebtedness, must be known by the inhabitants at any moment to know if the country

marches towards a progress or a regression and thus to be able to take the opportune economic measures.

- 4) Surrender of Accounts on the reasoning and Transparency: The inhabitants of the countries have the right of knowing if to the resources public, are well being invested of a prudent form without wastefulness, on the base of the transparency of their transactions.

Surrender of Accounts of the Executive Decisions that take the Civil employees: Nobody in reason of its position must be free to render accounts, this implies that any incorrect decision that affects the public patrimony or a good management publishes, entails a responsibility. (That it must generate I disapprove of this management or decision)

The elements that characterize to the surrender of accounts summary thus: 1) its principles or foundations; 2) evaluation of procedures and results and 3) the determination of actions of improvement and responsibilities.

In whatever to the first element related to **PRINCIPLES OR FOUNDATIONS**, the following ones are indicated:

- a) **Of legality**, to the civil employees one solely authorizes to them to do what the law them it authorizes.
- b) **Of transparency**, the public institutions must have an organic structure and of processes that aim at the surrender of accounts.
- c) **Democratic**, an inescapable one must exist to have to inform.

The second element of the surrender of accounts, is **EVALUATION OF RESULTS** that one talks about not only the obtained profits, but also how the financial resources were used, material and human. The evaluation is based on the information on the performance that the institutions must render, which must be simple e to include single the excellent thing.

The third element, constitutes it **ACTIONS OF IMPROVEMENT AND RESPONSIBILITIES**. The surrender of accounts must cause an improvement in the management, by means of the guessed right decision making more.

Also, the surrender of accounts, is also understood like periodic and institutionalized an obligation that have the officials government to inform on the made decisions, the generated reasons of these decisions and costs; èsto it is a fundamental aspect for the fortification of the democratic institutions.

The officials government have the responsibility, in the exercise of their functions, to act efficiently, with total attachment to the Constitution, the legal ordering in general and with criteria of healthy administration; The surrender of accounts implies and involves to have to respond and to render before superior authority, in first instance,

and before the social conglomerate, substantial author, on the subjects of the responsibility conferred, informing periodically on the use into the given resources, make its available for the fulfillment of the state purpose.

The EFS are constituted as a vital element for the suitable operation of the surrender of accounts, by their natural entailment with the parliaments, is a connection point very important between horizontal and vertical the surrender of accounts. In this sense it does not have to be lost of Vista that the same one is related to the subject of the citizen participation. One of the forms to tie the control and its results with the surrender of accounts and the citizen, has to do with the possibility that this one participates in the control, denouncing those irregularities that it observes in the handling of the public thing.

### **B- RESPONSIBILITY**

The concept of Responsibility, is intimately associate to the concept of Surrender of Accounts, since when a person makes decisions, conscientiously accepts the consequences of its acts, being arranged to render account of them.

We will define as Responsibility, the virtue or habitual disposition to assume the consequences of the own decisions, responding of them before somebody. Responsibility is the capacity to give answer of the own acts.

Affirmed the previous thing we can say that the terms surrender of Accounts and responsibility, closely are bound and that they become inseparable one from the other; nobody therefore must be unpunished to the responsibility that carries a bad action, a bad decision, to drive irregular. The responsibility prepared to the respective sanctions, makes the state strong of right and by consequence the progress of the towns.

## **II ASPECTS OF THE SURRENDER OF ACCOUNTS ACCORDING TO LEGISLATION OF EL SALVADOR**

Article 195 of the Constitution of the Republic of El Salvador, establishes the existence of a Contralor Being, independent of the Executive agency, ordered of the control of the Public Property in general and of execution of the Budget in individual, denominated CUT OF ACCOUNTS OF the REPUBLIC, nevertheless is not expressed clearly in the constitutional text, the figure of the SURRENDER OF ACCOUNTS.

Conform to the legal technique, the constitutional norm is of general character and estatuye general principles that are developed by the Secondary Law. In the case of our Constitution specifically to the stipulated thing in Chapter V referred the Court of Accounts of the Republic, the norms practically developed all the related one to which it

talks about to control using terms that do not agree obvious with the modern control and without agreement with which today we recognize as surrender of accounts.

Control mechanisms exist and **to surrender of information** of between the fundamental organs the State. Each part organ to of its primary function, there are to secondary function of control of the decisions and functions of to other. Part of this control, is to surrender of information. In El Salvador, the addressee of the information of the control systems is the Legislative Assembly, like institutional intermediary towards the final addressee, the citizenship. The democratic spirit is to inform to the town by intermediation of the Legislative Assembly. The surrender of information looks for to return transparent the management from each organ before the town.

- Specialized organs exist whose central function is **control**. In El Salvador two constitutional organs exist whose function is specifically the control: The Public Ministry and the Court of Accounts of the Republic. Additionally, other organizations of the State exist, to the interior of other organs, that exert control functions, like the regulating beings of the financial system, stock market, telecommunications and energy, administrators of bottoms of pensions and others.

Finally it is important to refer us to a scene of much relevance in our country like is the Municipal Sector, or Local Governments, whom everything has a normative development, in the Municipal Code, on the Transparency, and the good use of the municipal resources, basically in the rights that have the citizens domiciled in municipality a:

- a) To ask for information to the Municipal Councils and to in writing receive answer of clear and opportune way;
- b) To be informed into the governmental decisions that affect the local development;
- c) To know the operation the Municipal Government and the handling of its administration;
- d) To be taken into account by the municipal authorities in the application of the local public policies;
- e) To receive annual report of rendición of accounts and to exert contraloría through respective committee, in the infrastructure work execution.

### **III CONCLUSION**

In virtue of the meaning of the Surrender of Accounts and its importance in the effective handling of the Public Administration, the EFS, represent a guarantee, for the good use and transparency that must give it to the resources public. In this sense it does not have to be lost of Vista that the same one is related to the subject of the citizen participation. One of the forms to tie the control and its results, with the surrender of accounts and the citizen has to do with the possibility that this one participates in the control, denouncing those irregularities that it observes in the handling of the public thing.

At the moment the EFS they give a greater emphasis to this type of spaces, nevertheless must offer greater options and opportunities still more to promote and to facilitate the citizen denunciation, thus creating conditions of "reasonable security", in order to make the surrender more effective of accounts. This opening of the EFS is seen but fortified when true States of Right consolidate, democratic and I am transparent, that aim naturally at the combat against the corruption, the public information and the sentence of acts that do violence to the legal frame.

In addition to the previous thing, the citizen participation in the Superior Organs of Control, is also seen reflected and fortified when these spaces are gotten up, in the emission of policies, practical standardses and other dispositions of internal control, and in the operativity of the Governmental Audit, or this of internal, external, financial, operational character or of management.

## **Subjects of the Surrender of Accounts**

In order to analyze the problem of the surrender of accounts and internal controls from the perspective of the subjects that participate, it is necessary to consider the constitutional changes in El Salvador in the system of organs distinguishing like departure point the following aspects:

- The primary relation of control and surrender of accounts is between the State and the citizen, understood that the State is means and that the citizen is his origin and last aim. This primary relation the capacity of disposition and election are expressed by that the town has. This primary relation not only is due to possibly express by means of the elections, but constantly by means of the control and citizen participation, in the decision making of the organs.