**PROCEDURE FOR THE REALIZATION OF THE ACCOUNT RENDITIONS OF ENTITIES OF THE LOCAL SUBORIDNATION.**

**Objectives.** Establish the present procedure for everything related to the Account Renditions to be made to CAP by the Provincial Directorates according to the schedule established for such purposes.

**Scope.**

Understand the structures of the Local Organs of Popular Power.

**Principles**. The Board of Directors is the governing body of the local administration, has a collegiate character, directs the economic entities of production and services of its level of subordination and its primary function is to promote the economic and social development of its territory. It directs the administrative activity to the subordinate and controls that of the entities in its territory, regardless of the level of subordination.

**Reference.** On November 13, 2007, the Council of Ministers adopted Agreement 6176, Regulation of the Administrations. In Chapter II of the Functions of the Administrative Directorates, Article 55. The Provincial and Municipal Administrative Directorates have the following common functions; ordinal 30 Rendir Cuenta al Consejo de la Administración correspondiente en la fecha y sobre los aspectos que por éste o su Presidente se le solicite.

**Responsibilities.**

The Provincial Administration Council will control and demand from its Provincial Administrative Directorates the Accountability in accordance with the present procedure, with the elaboration of a written report that gives an adequate and timely response to the fulfillment of its attributions and Objectives of work approved for the period, as well as the Action Plan that is elaborated to give treatment and solution to the matters that are indicated.

**ACTIONS TO BE DEVELOPED**

Accountability will be carried out according to the approved Program. It will be carried out by means of a written report that reflects the activities developed in the stage being evaluated, approved by the Vice President who attends the Programs.

The report will be delivered 72 hours in advance for analysis to CAP Members.

The report is presented by the Director of the reporting entity.

The Chairperson of the SAC will encourage the widest possible debate on the content of the report and on the recommendations and observations made.

The report will be drafted with precision, with a qualitative approach, which will make it possible to evaluate its performance during the period. It will include aspects of the functioning, results of controls and integral visits, as well as the main deficiencies with respect to the fulfillment of its attributions.

There should be no lack of attention given to the approaches, complaints and requests of the population, meaning the level of solution.

Compliance with its Main Activities Plan and Work Objectives.

The methods and styles of work employed, highlighting the participation of the members of the Board of Directors in the attention to the base and in the Boards of Directors of the lower level.

The status of work planning and organisation.

The result of its meetings, the control of its agreements and the effectiveness and discipline in complying with them.

Visits will be made to the entity that reports, participation in its Boards of Directors in order to have a practical and objective evaluation of its results and functioning.

Accountability must be planned in the Annual Activity Plan of both the CAP and the Administrative Management.

Ernesto Barreto Castillo

Chairman