Divisiones Con Decimales Pdf

Andrea Pastor Fernández, Francisco Ruiz Casado, Dionisio Escobar Pastor, Esther Mayoral Pastor

Función fiscalizadora del estado Jorge Mora Caldas,2007-06-01 La obra "Función Fiscalizadora del Estado" de 672 páginas, contiene la historia de ese control y su consagración en las constituciones de Colombia a partir de la de 1821, expedida en Cúcuta y sancionada por el Libertador, hasta la de 1991. Esa vigilancia la ejercieron las cortes o tribunales de cuentas y contadurías en forma deficiente y con increíble retardo hasta que, en el gobierno del General Pedro Nel Ospina Vásquez, aprovechando los veinticinco millones de dólares que dieran los Estados Unidos como indemnización por la separación de Panamá, se trajo a la Misión Kemmerer, presidida por el señor Edwin Walter Kemmerer con un equipo de expertos en economía, finanzas y cuestiones contables, habiéndose logrado mediante las leyes 34 y 42 de 1923 crear la Contraloría General y el Banco de la República. Posteriormente se organizó las seccionales de esas entidades. Con el aporte de distinguidos colombianos se ha venido actualizando ese control habiéndose adoptado el Estatuto unificado de la vigilancia fiscal. En el libro se hace referencia a las finanzas, a la economía, a la estadística, sobre la moneda y el cambio, y a la hacienda pública que está formada por los bienes muebles, inmuebles, títulos, valores, inversiones, contratos, licitaciones del orden nacional, seccional y municipal como sobre el presupuesto por programas acorde con las sugerencias de la ONU para darle un sentido social en las inversiones. Esa vigilancia fiscal se la venía haciendo a través del control previo, perceptivo, posterior y administrativo sobre el presupuesto de rentas y gastos, pero, los constituyentes, sin pensar en el grave daño que diera origen a la corrupción galopante que existe, acabaron con el control previo y perceptivo consagrando en la constitución de 1991 sólo el control posterior y por ello los centenares de alcaldes y otros funcionarios aparecen sancionados por la procuraduría, la contraloría e investigados penalmente, toda vez que el título XV del Libro II del Código Penal consagra once capítulos sobre los delitos contra la administración pública. Se estudia las funciones que corresponde al contralor general de la república y a las seccionales sobre la vigilancia de la gestión fiscal de la administración pública. Se comenta la organización de sus dependencias como organismo técnico, contable y autónomo. En cuanto a la de Nariño, fue fundada mediante ordenanza número 24 de 18 de julio de 1935. El autor se refiere a la gestión de los contralores seccionales desde 1935 hasta 1970, habiendo ejercido él, ese cargo, durante dos periodos consecutivos. Asistió a los congresos de contralores y con destacadas personalidades formó parte del Consejo Consultivo permanente de Contralores de Colombia.

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