

**A.2.25 Realiza los registros contables con base acumulativa para la obtención de la información presupuestaria y contable, mostrando los avances que permitan evaluar el ejercicio del gasto público y la captación del ingreso**



**MUNICIPIO DE VILLAMAR  
MUNICIPIO DE VILLAMAR MICHOACAN**



**BALANZA DE COMPROBACIÓN  
CORRESPONDIENTE DEL 01/01/2022 HASTA EL 31/12/2022**

| Cuenta             | Descripción                               | Saldo inicial   | Cargos           | Abonos          | Saldo final (S.F.) | S.F. por naturaleza |
|--------------------|---|-----------------|------------------|-----------------|--------------------|---------------------|
| 1                  | <b>ACTIVO</b>                             | \$13,841,561.35 | \$101,034,490.44 | \$89,599,426.89 | \$25,276,624.90    | \$25,276,624.90     |
| 1.1                | <b>ACTIVO CIRCULANTE</b>                  | \$548,238.87    | \$81,175,937.23  | \$80,131,257.09 | \$1,592,919.01     | \$1,592,919.01      |
| 1.1.1              | <b>EFFECTIVO Y EQUIVALENTES</b>           | \$490,813.27    | \$73,299,288.92  | \$72,228,810.47 | \$1,561,291.72     | \$1,561,291.72      |
| 1.1.1.1            | <b>EFFECTIVO</b>                          | \$0.00          | \$2,917,590.00   | \$2,912,374.00  | \$5,216.00         | \$5,216.00          |
| 1.1.1.1.01         | <b>CAJA</b>                               | \$0.00          | \$2,917,590.00   | \$2,912,374.00  | \$5,216.00         | \$5,216.00          |
| 1.1.1.1.01.001     | <b>CAJA PRINCIPAL</b>                     | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.001.052 | <b>CAJA PRINCIPAL</b>                     | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.002     | <b>CAJA OO APAS</b>                       | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.003     | <b>CAJA DIF</b>                           | \$0.00          | \$2,250.00       | \$2,250.00      | \$0.00             | \$0.00              |
| 1.1.1.1.01.004     | <b>CAJA CECILIA FRAYLE GUDINO</b>         | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.005     | <b>CAJA OMAR ERNESTO ESTRADA PEREZ</b>    | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.006     | <b>CAJA TESORERIA</b>                     | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.007     | <b>CAJA JUAN MANUEL BALTAZAR SANDOVAL</b> | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.01.008     | <b>CAJA REGLAMENTOS 2021-2024</b>         | \$0.00          | \$616,991.00     | \$613,380.00    | \$3,611.00         | \$3,611.00          |
| 1.1.1.1.01.009     | <b>CAJA PREDIAL 2021-2024</b>             | \$0.00          | \$2,298,349.00   | \$2,296,744.00  | \$1,605.00         | \$1,605.00          |
| 1.1.1.1.02         | <b>FONDOS FIJOS</b>                       | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.02.001     | <b>FONDO FIJO TESORERA</b>                | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.02.002     | <b>FONDO FIJO POLICIA</b>                 | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.1.02.003     | <b>FONDO FIJO GABRIELA ESTRADA PRADO</b>  | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.2            | <b>BANCOS/ TESORERIA</b>                  | \$490,813.27    | \$70,381,698.92  | \$69,316,436.47 | \$1,556,075.72     | \$1,556,075.72      |
| 1.1.1.2.01         | <b>BANCOS MONEDANACIONAL</b>              | \$490,813.27    | \$70,381,698.92  | \$69,316,436.47 | \$1,556,075.72     | \$1,556,075.72      |
| 1.1.1.2.01.001     | <b>BANAMEX CUENTAS EJERCICIO 2012</b>     | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |
| 1.1.1.2.01.001.003 | <b>CTA. 23057 FONDO III</b>               | \$0.00          | \$0.00           | \$0.00          | \$0.00             | \$0.00              |



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| Cuenta         | Descripción  | Saldo inicial | Cargos          | Abonos      | Saldo final (S.F.) | S.F. por naturaleza |
|----------------|--|---------------|-----------------|-------------|--------------------|---------------------|
| 4.3.9.1.02.003 | OTROS INGRESOS EJERCICIO 2014                      | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.1.03     | SALDO INICIAL 2013                                 | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.2        | BONIFICACIONES Y DESCUENTOS OBTENIDOS              | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.2.01     | XXXXXXXXXX   | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.9        | OTROS INGRESOS Y BENEFICIOS VARIOS                 | \$0.00        | \$0.00          | \$9,500.00  | \$9,500.00         | -\$9,500.00         |
| 4.3.9.9.01     | ESTIMULO FISCAL SOBRE ISPT                         | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.9.02     | RECUPERACION DE DESPENSAS                          | \$0.00        | \$0.00          | \$9,500.00  | \$9,500.00         | -\$9,500.00         |
| 4.3.9.9.03     | INGRESO POR PROYECTOS PRODUCTIVOS                  | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.9.04     | APORTACION VALVULAS                                | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 4.3.9.9.05     | OTROS INGRESOS DEL EJERCICIO 2013                  | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 5              | GASTOS Y OTRAS PERDIDAS                            | \$0.00        | \$60,722,839.99 | \$56,115.56 | \$60,666,724.43    | \$60,666,724.43     |
| 5.1            | GASTOS DE FUNCIONAMIENTO                           | \$0.00        | \$48,635,237.76 | \$56,115.56 | \$48,579,122.20    | \$48,579,122.20     |
| 5.1.1          | SERVICIOS PERSONALES                               | \$0.00        | \$29,666,828.62 | \$56,115.56 | \$29,610,713.06    | \$29,610,713.06     |
| 5.1.1.1        | REMUNERACIONES AL PERSONAL DE CARÁCTER PERMANENTE  | \$0.00        | \$24,325,749.81 | \$56,115.56 | \$24,269,634.25    | \$24,269,634.25     |
| 5.1.1.1.03     | SUELDO BASE AL PERSONAL PERMANENTE                 | \$0.00        | \$24,325,749.81 | \$56,115.56 | \$24,269,634.25    | \$24,269,634.25     |
| 5.1.1.1.03.001 | SUELDO BASE  | \$0.00        | \$24,325,749.81 | \$56,115.56 | \$24,269,634.25    | \$24,269,634.25     |
| 5.1.1.1.03.002 | SOBRE SUELDO                                       | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 5.1.1.2        | REMUNERACIONES AL PERSONAL DE CARÁCTER TRANSITORIO | \$0.00        | \$2,385,960.00  | \$0.00      | \$2,385,960.00     | \$2,385,960.00      |
| 5.1.1.2.01     | HONORARIOS ASIMILABLES A SALARIOS                  | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 5.1.1.2.01.001 | HONORARIOS ASIMILABLES A SALARIOS                  | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |
| 5.1.1.2.02     | SUELDO BASE PERSONAL EVENTUAL                      | \$0.00        | \$2,385,960.00  | \$0.00      | \$2,385,960.00     | \$2,385,960.00      |
| 5.1.1.2.02.001 | SUELDO BASE PERSONAL EVENTUAL                      | \$0.00        | \$2,385,960.00  | \$0.00      | \$2,385,960.00     | \$2,385,960.00      |
| 5.1.1.2.03     | RETRIBUCIONES POR SERVICIOS DE CARÁCTER SOCIAL     | \$0.00        | \$0.00          | \$0.00      | \$0.00             | \$0.00              |



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| Cuenta  | Descripción                                       | Saldo inicial   | Cargos          | Abonos          | Saldo final (S.F.) | S.F. por naturaleza |
|---------|---|-----------------|-----------------|-----------------|--------------------|---------------------|
| 7.6.1   | BIENES BAJO CONTRATO EN CONCESION                 | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.1.1 | XXXXXXXXXX  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.2   | CONTRATO DE CONCESION POR BIENES                  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.2.1 | XXXXXXXXXX  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.3   | BIENES BAJO CONTRATO EN COMODATO                  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.3.1 | XXXXXXXXXX  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.4   | CONTRATO DE COMODATO POR BIENES                   | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 7.6.4.1 | XXXXXXXXXX  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 8       | CUENTAS DE ORDEN PRESUPUESTARIAS                  | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 8.1     | LEY DE INGRESOS                                   | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 8.1.1   | LEY DE INGRESOS ESTIMADA                          | \$64,920,149.00 | \$0.00          | \$0.00          | \$64,920,149.00    | \$64,920,149.00     |
| 8.1.2   | LEY DE INGRESOS POR EJECUTAR                      | \$64,920,149.00 | \$66,526,013.95 | \$0.00          | -\$1,605,864.95    | \$1,605,864.95      |
| 8.1.3   | MODIFICACIONES A LA LEY DE INGRESOS ESTIMADA      | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 8.1.4   | LEY DE INGRESOS DEVENGADA                         | \$0.00          | \$66,526,013.95 | \$66,526,013.95 | \$0.00             | \$0.00              |
| 8.1.5   | LEY DE INGRESOS RECAUDADA                         | \$0.00          | \$0.00          | \$66,526,013.95 | \$66,526,013.95    | -\$66,526,013.95    |
| 8.2     | PRESUPUESTO DE EGRESOS                            | \$0.00          | \$0.00          | \$0.00          | \$0.00             | \$0.00              |
| 8.2.1   | PRESUPUESTO DE EGRESOS APROBADO                   | \$64,920,149.00 | \$0.00          | \$0.00          | \$64,920,149.00    | -\$64,920,149.00    |
| 8.2.2   | PRESUPUESTO DE EGRESOS POR EJERCER                | \$64,920,149.00 | \$4,779,744.63  | \$68,712,131.59 | \$987,762.04       | \$987,762.04        |
| 8.2.3   | MODIFICACIONES AL PRESUPUESTO DE EGRESOS APROBADO | \$0.00          | \$46,989,892.71 | \$51,769,637.34 | -\$4,779,744.63    | -\$4,779,744.63     |
| 8.2.4   | PRESUPUESTO DE EGRESOS COMPROMETIDO               | \$0.00          | \$68,712,131.59 | \$68,712,131.59 | \$0.00             | \$0.00              |
| 8.2.5   | PRESUPUESTO DE EGRESOS DEVENGADO                  | \$0.00          | \$68,712,131.59 | \$68,712,131.59 | \$0.00             | \$0.00              |
| 8.2.6   | PRESUPUESTO DE EGRESOS EJERCIDO                   | \$0.00          | \$68,712,131.59 | \$68,712,131.59 | \$0.00             | \$0.00              |
| 8.2.7   | PRESUPUESTO DE EGRESOS PAGADO                     | \$0.00          | \$68,712,131.59 | \$0.00          | \$68,712,131.59    | \$68,712,131.59     |