



**GOBIERNO CONSTITUCIONAL DEL ESTADO DE CHIAPAS  
COLEGIO DE BACHILLERES DE CHIAPAS**

**SISTEMA CONTABLE 2020  
HOJA DE TRABAJO**

PERIODO : DEL 1o. DE ENERO AL 31 DE MARZO DE 2020

Fecha:

| CUENTA | DESCRIPCIÓN  | SALDOS INICIALES |                | MOVIMIENTOS      |                  | SALDOS         |                | AJUSTES DE ORDEN |       | SALDOS AJUSTADOS |                | AJUSTES DE RESULTADOS |                | BALANCE |                |
|--------|--|------------------|----------------|------------------|------------------|----------------|----------------|------------------|-------|------------------|----------------|-----------------------|----------------|---------|----------------|
|        |  | DEUDOR           | ACREEDOR       | DEBE             | HABER            | DEUDOR         | ACREEDOR       | CARGO            | ABONO | DEUDOR           | ACREEDOR       | CARGO                 | ABONO          | DEBE    | HABER          |
| 1111   | Efectivo   |                  |                | 181,533.87       | 51,533.87        | 130,000.00     |                |                  |       | 130,000.00       |                |                       |                |         | 130,000.00     |
| 1113   | Bancos/Dependencias y Otros                                    | 107,643,327.36   |                | 1,963,447,761.07 | 1,806,743,948.51 | 264,347,139.92 |                |                  |       | 264,347,139.92   |                |                       |                |         | 264,347,139.92 |
| 1115   | Fondos con Afectación Específica                               | 48,919,311.53    |                | 967,414,043.13   | 828,831,691.03   | 187,501,663.63 |                |                  |       | 187,501,663.63   |                |                       |                |         | 187,501,663.63 |
| 1116   | Depósitos de Fondos de Terceros en Garantía y/o Administración | 79,675.08        |                |                  |                  | 79,675.08      |                |                  |       | 79,675.08        |                |                       |                |         | 79,675.08      |
| 1122   | Cuentas por Cobrar a Corto Plazo                               | 135,427.65       |                | 209,508.31       | 105,173.70       | 239,762.26     |                |                  |       | 239,762.26       |                |                       |                |         | 239,762.26     |
| 1123   | Deudores Diversos por Cobrar a Corto Plazo                     |                  |                | 1,902,364.00     | 385,894.00       | 1,516,470.00   |                |                  |       | 1,516,470.00     |                |                       |                |         | 1,516,470.00   |
| 1151   | Almacén de Materiales y Suministros de Consumo                 | 16,387,417.64    |                |                  | 6,758,040.51     | 9,629,377.13   |                |                  |       | 9,629,377.13     |                |                       |                |         | 9,629,377.13   |
| 1221   | Documentos por Cobrar a Largo Plazo                            | 435,716.29       |                |                  |                  | 435,716.29     |                |                  |       | 435,716.29       |                |                       |                |         | 435,716.29     |
| 1222   | Deudores Diversos a Largo Plazo                                | 80,690.60        |                |                  | 20,901.00        | 59,789.60      |                |                  |       | 59,789.60        |                |                       |                |         | 59,789.60      |
| 1223   | Ingresos por Recuperar a Largo Plazo                           | 72,511.08        |                |                  |                  | 72,511.08      |                |                  |       | 72,511.08        |                |                       |                |         | 72,511.08      |
| 1229   | Otros Derechos a Recibir Efectivo o Equivalentes a Largo Plazo | 1,121,370.68     |                |                  |                  | 1,121,370.68   |                |                  |       | 1,121,370.68     |                |                       |                |         | 1,121,370.68   |
| 1231   | Tarifas  | 71,916,742.32    |                |                  |                  | 71,916,742.32  |                |                  |       | 71,916,742.32    |                |                       |                |         | 71,916,742.32  |
| 1233   | Edificios no Habitacionales                                    | 199,574,936.66   |                |                  |                  | 199,574,936.66 |                |                  |       | 199,574,936.66   |                |                       |                |         | 199,574,936.66 |
| 1236   | Construcciones en Proceso en Bienes Propios                    | 63,768,875.33    |                |                  |                  | 63,768,875.33  |                |                  |       | 63,768,875.33    |                |                       |                |         | 63,768,875.33  |
| 1241   | Mobiliario y Equipo de Administración                          | 27,880,920.02    |                | 21,616.06        | 231,077.14       | 27,671,458.84  |                |                  |       | 27,671,458.84    |                |                       |                |         | 27,671,458.84  |
| 1242   | Mobiliario y Equipo Educacional y Recreativo                   | 8,535,028.80     |                | 914,874.87       | 1,540,713.67     | 8,009,190.00   |                |                  |       | 8,009,190.00     |                |                       |                |         | 8,009,190.00   |
| 1243   | Equipo e Instrumental Médico y de Laboratorio                  | 1,407,429.97     |                | 3,984.00         | 664,412.26       | 747,001.71     |                |                  |       | 747,001.71       |                |                       |                |         | 747,001.71     |
| 1244   | Vehículos y Equipo de Transporte                               | 6,547,597.35     |                |                  |                  | 6,547,597.35   |                |                  |       | 6,547,597.35     |                |                       |                |         | 6,547,597.35   |
| 1245   | Maquinaria, Otros Equipos y Herramientas                       | 14,117,270.66    |                | 654,739.13       | 2,963,462.34     | 11,808,547.45  |                |                  |       | 11,808,547.45    |                |                       |                |         | 11,808,547.45  |
| 1251   | Software   | 835,200.00       |                |                  |                  | 835,200.00     |                |                  |       | 835,200.00       |                |                       |                |         | 835,200.00     |
| 1263   | Depreciación Acumulada de Bienes Muebles                       |                  | 34,071,607.12  | 10,736,972.53    | 3,515,568.95     |                | 26,850,203.54  |                  |       |                  | 26,850,203.54  |                       |                |         | 26,850,203.54  |
| 1279   | Otros Activos Diferidos  | 87,547,923.92    |                | 20,578,217.79    | 14,324,230.27    | 93,801,911.44  |                |                  |       | 93,801,911.44    |                |                       |                |         | 93,801,911.44  |
| 2111   | Servicios Personales por Pagar a Corto Plazo                   |                  | 24,952,767.51  | 557,629,877.04   | 555,940,336.10   |                | 23,263,226.65  |                  |       |                  | 23,263,226.65  |                       |                |         | 23,263,226.65  |
| 2112   | Proveedores por Pagar a Corto Plazo                            |                  | 9,377,145.75   | 18,897,871.16    | 9,561,642.21     |                | 61,116.80      |                  |       |                  | 61,116.80      |                       |                |         | 61,116.80      |
| 2117   | Retenciones y Contribuciones por Pagar a Corto Plazo           |                  | 156,225,910.22 | 233,995,011.55   | 160,730,179.80   |                | 82,961,078.47  |                  |       |                  | 82,961,078.47  |                       |                |         | 82,961,078.47  |
| 2119   | Otras Cuentas por Pagar a Corto Plazo                          |                  | 6,224,476.18   | 1,917,978.00     | 4,618,219.66     |                | 8,924,718.04   |                  |       |                  | 8,924,718.04   |                       |                |         | 8,924,718.04   |
| 2162   | Fondos en Administración a Corto Plazo                         |                  | 80,761.67      | 80,761.67        |                  |                |                |                  |       |                  |                |                       |                |         |                |
| 2199   | Otros Pasivos Circulantes                                      |                  | 79,272.90      | 277,128,112.90   | 277,048,840.00   |                |                |                  |       |                  |                |                       |                |         |                |
| 2249   | Otros Pasivos Diferidos a Largo Plazo                          |                  | 20,919,244.78  |                  |                  |                | 20,919,244.78  |                  |       |                  | 20,919,244.78  |                       |                |         | 20,919,244.78  |
| 3120   | Donaciones de Capital  |                  | 131,175,823.76 |                  |                  |                | 131,175,823.76 |                  |       |                  | 131,175,823.76 |                       |                |         | 131,175,823.76 |
| 3210   | Resultados del Ejercicio (Ahorro/Desahorro)                    |                  | 47,562,086.55  | 47,562,086.55    |                  |                |                |                  |       |                  |                |                       | 965,401,817.29 |         | 965,401,817.29 |
|        | Ajuste 3262 - Operaciones Internas de Egresos                  |                  |                |                  |                  |                |                |                  |       |                  |                |                       | 8,338,121.77   |         | 8,338,121.77   |
|        | Ajuste 6200 - Ahorro de la Gestión                             |                  |                |                  |                  |                |                |                  |       |                  |                |                       | 708,249,836.45 |         | 708,249,836.45 |
|        | Ajuste 6300 - Desahorro de la Gestión                          |                  |                |                  |                  |                |                |                  |       |                  |                |                       |                |         |                |
| 3220   | Resultados de Ejercicios Anteriores                            |                  | 228,438,276.50 | 47,660,973.35    | 210,392,119.07   |                | 389,169,422.22 |                  |       |                  | 389,169,422.22 |                       |                |         | 389,169,422.22 |
| 3262   | Operaciones Internas de Egresos                                |                  |                |                  | 965,401,817.29   |                | 965,401,817.29 |                  |       |                  | 965,401,817.29 |                       | 965,401,817.29 |         | 965,401,817.29 |



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|--------|---|------------------|---------------|------------------|------------------|------------------|------------------|------------------|-------|------------------|--------------|-----------------------|----------------|----------------|---------------|
|        |   | DEUDOR           | ACREEDOR      | DEBE             | HABER            | DEUDOR           | ACREEDOR         | CARGO            | ABONO | DEUDOR           | ACREEDOR     | CARGO                 | ABONO          | DEBE           | HABER         |
| 4173   | Ingresos por Venta de Bienes y Servicios de Organismos Descentralizados               |                  |               | 20,550.00        | 9,288,499.90     |                  | 9,267,849.80     |                  |       |                  | 9,267,849.90 | 9,267,849.90          |                |                |               |
| 4319   | Otros Ingresos Financieros  |                  |               |                  | 41,781.40        |                  | 41,781.40        |                  |       |                  | 41,781.40    | 41,781.40             |                |                |               |
| 4399   | Otros Ingresos y Beneficios Varios  |                  |               | 128,880.13       | 158,370.60       |                  | 28,490.47        |                  |       |                  | 28,490.47    | 28,490.47             |                |                |               |
| 5212   | Transferencias Internas al Sector Público   |                  |               | 708,628,472.06   | 408,635.61       | 708,219,836.45   |                  |                  |       | 708,219,836.45   |              |                       | 708,219,836.45 |                |               |
| 5599   | Otros Gastos Varios   |                  |               | 30,000.00        |                  | 30,000.00        |                  |                  |       | 30,000.00        |              |                       | 30,000.00      |                |               |
| 6100   | Resumen de Ingresos y Gastos  |                  |               |                  |                  |                  |                  |                  |       |                  |              | 9,338,121.77          | 708,249,836.45 |                |               |
|        | Ajuste 4173.- Ingresos por Venta de Bienes y Servicios de Organismos Descentralizados |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       | 9,267,849.90   |                |               |
|        | Ajuste 4319.- Otros Ingresos Financieros  |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       | 41,781.40      |                |               |
|        | Ajuste 4399.- Otros Ingresos y Beneficios Varios                                      |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       | 28,490.47      |                |               |
|        | Ajuste 5212.- Transferencias Internas al Sector Público                               |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       | 708,219,836.45 |                |               |
|        | Ajuste 5599.- Otros Gastos Varios   |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       | 30,000.00      |                |               |
| 6200   | Ahorro de la Gestión  |                  |               |                  |                  |                  |                  |                  |       |                  |              | 9,338,121.77          |                |                |               |
|        | Ajuste 6100.- Resumen de Ingresos y Gastos  |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       |                | 9,338,121.77   |               |
| 6300   | Desahorro de la Gestión   |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       |                | 708,249,836.45 |               |
|        | Ajuste 6100.- Resumen de Ingresos y Gastos  |                  |               |                  |                  |                  |                  |                  |       |                  |              |                       |                | 708,249,836.45 |               |
| 7630   | Bienes Bajo Contrato en Comodato  | 29,763,356.50    |               |                  |                  | 29,763,356.50    |                  |                  |       | 29,763,356.50    |              |                       |                | 29,763,356.50  |               |
| 7640   | Contrato de Comodato por Bienes   |                  | 29,763,356.50 |                  |                  |                  | 29,763,356.50    |                  |       |                  |              |                       |                |                | 29,763,356.50 |
| 8210   | Presupuesto de Egresos Aprobado   |                  |               |                  | 2,872,256,536.00 |                  | 2,872,256,536.00 |                  |       |                  |              |                       |                |                |               |
|        | Ajuste 8220.- Presupuesto de Egresos por Ejercer                                      |                  |               |                  |                  |                  |                  | 2,164,036,699.55 |       |                  |              |                       |                |                |               |
|        | Ajuste 8250.- Presupuesto de Egresos Devengado  |                  |               |                  |                  |                  |                  | 83,879,213.39    |       |                  |              |                       |                |                |               |
|        | Ajuste 8270.- Presupuesto de Egresos Pagado   |                  |               |                  |                  |                  |                  | 624,340,623.06   |       |                  |              |                       |                |                |               |
| 8220   | Presupuesto de Egresos por Ejercer  |                  |               | 3,120,228,768.58 | 709,251,946.41   | 2,410,976,822.17 |                  |                  |       | 2,164,036,699.55 |              |                       |                |                |               |
|        | Ajuste 8230.- Modificaciones al Presupuesto de Egresos Aprobado                       |                  |               |                  |                  |                  |                  |                  |       | 247,337,683.33   |              |                       |                |                |               |
|        | Ajuste 8240.- Presupuesto de Egresos Comprometido                                     |                  |               |                  |                  |                  |                  |                  |       | 397,560.71       |              |                       |                |                |               |
| 8230   | Modificaciones al Presupuesto de Egresos Aprobado                                     |                  |               |                  | 247,337,683.33   |                  | 247,337,683.33   | 247,337,683.33   |       |                  |              |                       |                |                |               |
| 8240   | Presupuesto de Egresos Comprometido   |                  |               | 709,860,582.02   | 709,263,021.31   | 397,560.71       |                  |                  |       | 397,560.71       |              |                       |                |                |               |
| 8250   | Presupuesto de Egresos Devengado  |                  |               | 710,106,004.22   | 626,228,790.83   | 83,879,213.39    |                  |                  |       | 83,879,213.39    |              |                       |                |                |               |
| 8260   | Presupuesto de Egresos Ejercido   |                  |               | 627,295,687.38   | 627,295,687.38   |                  |                  |                  |       |                  |              |                       |                |                |               |
| 8270   | Presupuesto de Egresos Pagado   |                  |               | 625,818,155.22   | 1,477,532.16     | 624,340,623.06   |                  |                  |       | 624,340,623.06   |              |                       |                |                |               |



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Fecha:

| CUENTA | DESCRIPCIÓN           | SALDOS INICIALES |                | MOVIMIENTOS       |                   | SALDOS           |                  | AJUSTES DE ORDEN |                  | SALDOS AJUSTADOS |                  | AJUSTES DE RESULTADOS |                  | BALANCE        |                |
|--------|-----------------------|------------------|----------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|----------------|----------------|
|        |                       | DEUDOR           | ACREEDOR       | DEBE              | HABER             | DEUDOR           | ACREEDOR         | CARGO            | ABONO            | DEUDOR           | ACREEDOR         | CARGO                 | ABONO            | DEBE           | HABER          |
|        | <b>SUMAS IGUALES:</b> | 886,870,726.44   | 886,870,726.44 | 10,662,866,486.89 | 10,662,866,486.89 | 4,807,422,348.15 | 4,807,422,348.15 | 3,119,881,780.04 | 3,119,881,780.04 | 1,687,828,129.82 | 1,687,828,129.82 | 3,119,166,891.85      | 3,119,166,891.85 | 879,678,293.37 | 879,678,293.37 |

  
Dra. Nancy Leticia Hernández Reyes  
Directora General

  
C.P. José Ángel López Petriz  
Director de Administración y Finanzas