



# MANUAL DE PROCEDIMIENTOS

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| Página:<br>1 de 3                 |

## PROCEDIMIENTO PARA CONCILIACIÓN BANCARIA / CONTABLE

### I. OBJETIVO

- Asegurar la conciliación de los saldos de las cuentas bancarias del Instituto contra los registros contables, garantizando la confiabilidad, suficiencia y oportunidad de la información.

### II. ALCANCE

- El presente procedimiento aplica para el registro de todas las operaciones, a través de la técnica de contabilidad gubernamental, destinado a captar, clasificar, resumir e interpretar la actividad económica, financiera, administrativa, patrimonial y presupuestaria del Inmujeres.
- Las actividades de registro, en lo general, se realizarán por los siguientes conceptos:
  - a. Registro de Ingresos presupuestarios y no presupuestarios.
  - b. Registro de Egresos presupuestarios y no presupuestarios.
  - c. Registro y control del saldo de la o las cuentas de cheques.
  - d. Conciliación y control de las cuentas que integran el Catálogo de Cuentas.
- Dichas actividades deberán originar los siguientes productos:
  - a. Base de datos al día y conciliada.
  - b. Informe diario de Entradas y Salidas.
  - c. Partidas contables conciliadas.

### III. POLÍTICAS

- Las actividades de registro y sus productos, se ajustarán a lo señalado en los Principios Básicos de Contabilidad Gubernamental, al Manual de Contabilidad Gubernamental del Sector Paraestatal y demás normatividad que las regula.
- Las actividades de registro de las operaciones que se efectúen, permitirán consolidar la información financiera generada en las unidades administrativas responsables del manejo y control de los recursos presupuestarios y financieros del Instituto, mantener actualizado el sistema de registro contable y rendir los informes que requieran las instancias fiscalizadoras con la oportunidad y periodicidad establecida.
- La información generada a partir del registro contable, incluirá los aspectos susceptibles de ser cuantificables en términos monetarios, a fin de que puedan presentarse en los estados financieros, presupuestales y patrimoniales, mostrando las partidas que son de suficiente importancia para efectuar evaluaciones o tomar decisiones.
- La conciliación bancaria/contable se realizará diariamente.

| Sello | Elaboró                                    | Revisó                              | Autorizó                                                     |
|-------|--------------------------------------------|-------------------------------------|--------------------------------------------------------------|
|       | Titular de la Subdirección de Contabilidad | Titular de la Dirección de Finanzas | Titular de la Dirección General de Administración y Finanzas |

# Manual De Procedimientos De Una Empresa De Servicios

**Fernando J. Maldonado Díaz**



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