



MANUAL DE PROCEDIMIENTOS

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Página: 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

Diego Cano



Manual De Procedimientos De Una Empresa De Servicios:

Manual para elaborar manuales de políticas y procedimientos Martín G. Alvarez Torres,1996 **La gestión de la calidad en los servicio ISO 9001:2008** Juan Carlos Vergara Schmalbach,2000 **Manual de control de la calidad** Joseph M. Juran, Frank M. Gryna, R. S. Bingham, 1983 Esta segunda edición del Manual de control de la calidad correspondiente a la tercera edición original se ha distinguido siempre como un trabajo de referencia para directores supervisores e ingenieros en la industria Aunque el uso primario del Manual ha sido como un trabajo de referencia o comparación ha tenido un sustancial uso adicional como texto de adiestramiento Gestión estratégica de la calidad en los servicios sanitarios Jaime Varo, 1994 Boletín judicial , 1989 **Diseño de un manual de procedimientos administrativos y contables para una empresa de servicios de ingeniería e instalaciones** Fernando J. Maldonado Díaz, 2003 *Procedimientos civiles, criminales, canónicos y contencioso-administrativos ... seguidos de un manual de formularios* Francisco Lastres, 1895 **Sistema de gestión integrada** Jenaro Romero Pastor, 2006-01-01 *Manual teórico y práctico de los procedimientos en los juicios criminales de palabra y verbales comunes* Ignacio Flores Guerrero, 1897 Manual de organización de la administración pública paraestatal , 1977 Manual de control de la calidad. Volumen 1 J. M. Juran, Frank M. Jr. Gryna, R. S. Jr. Bingham, 2021-03-01 Esta segunda edición del Manual de control de la calidad correspondiente a la tercera edición original se ha distinguido siempre como un trabajo de referencia para directores supervisores e ingenieros en la industria Aunque el uso primario del Manual ha sido como un trabajo de referencia o comparación ha tenido un sustancial uso adicional como texto de adiestramiento **Periódico oficial del gobierno** Durango (Mexico : State), 2001 Manual de gestión integral y de procedimientos de una empresa dedicada al sector servicios Sílvia Tudela Guerrero, Santiago Ordás Jiménez, 2009 Contra el fraude Diego Cano, 2011-07 En la actualidad el fraude es uno de los grandes flagelos que azota al mundo de los negocios hoy en día Para dimensionarlo alcanza un ejemplo según la investigación conducida por la Association of Certified Fraud Examiners las empresas pierden un 5% de sus ingresos anuales debido a los distintos mecanismos fraudulentos Diego Cano quien cuenta con 15 años de experiencia en prevención e investigación de fraudes ha sistematizado aquí su propia vivencia de manera ordenada y objetiva brindando la posibilidad de que otros utilicen este conocimiento en sus lugares de trabajo Nadie antes había catalogado con tanto detalle y buena pluma las nociones principales de fraude sus tipificaciones sus características las condiciones que deben darse para que emerja los sistemas de alerta y los dispositivos de control más efectivos Cano ha creado un excelente libro para los profesionales del ámbito anticorrupción **Contra el Fraude** provee de importantes datos sobre cómo el fraude es prevenido y detectado fijando el foco en los temas de interés para los examinadores de fraude en América del Sur Es una gran fuente de información práctica y muy útil James D Ratley presidente de la Association of Certified Fraud Examiners afirma Diego Cano es country manager de fti Consulting en la Argentina Es también profesor de Estructura Económica en la Universidad del Salvador y Sociólogo Económico

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