



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

Lei Huang



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Table of Contents Manual De Procedimientos De Una Empresa De Servicios

1. Understanding the eBook Manual De Procedimientos De Una Empresa De Servicios
 - The Rise of Digital Reading Manual De Procedimientos De Una Empresa De Servicios
 - Advantages of eBooks Over Traditional Books
2. Identifying Manual De Procedimientos De Una Empresa De Servicios
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Manual De Procedimientos De Una Empresa De Servicios
 - User-Friendly Interface
4. Exploring eBook Recommendations from Manual De Procedimientos De Una Empresa De Servicios
 - Personalized Recommendations
 - Manual De Procedimientos De Una Empresa De Servicios User Reviews and Ratings
 - Manual De Procedimientos De Una Empresa De Servicios and Bestseller Lists
5. Accessing Manual De Procedimientos De Una Empresa De Servicios Free and Paid eBooks
 - Manual De Procedimientos De Una Empresa De Servicios Public Domain eBooks
 - Manual De Procedimientos De Una Empresa De Servicios eBook Subscription Services
 - Manual De Procedimientos De Una Empresa De Servicios Budget-Friendly Options
6. Navigating Manual De Procedimientos De Una Empresa De Servicios eBook Formats

- ePub, PDF, MOBI, and More
- Manual De Procedimientos De Una Empresa De Servicios Compatibility with Devices
- Manual De Procedimientos De Una Empresa De Servicios Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Manual De Procedimientos De Una Empresa De Servicios
 - Highlighting and Note-Taking Manual De Procedimientos De Una Empresa De Servicios
 - Interactive Elements Manual De Procedimientos De Una Empresa De Servicios
- 8. Staying Engaged with Manual De Procedimientos De Una Empresa De Servicios
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Manual De Procedimientos De Una Empresa De Servicios
- 9. Balancing eBooks and Physical Books Manual De Procedimientos De Una Empresa De Servicios
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Manual De Procedimientos De Una Empresa De Servicios
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Manual De Procedimientos De Una Empresa De Servicios
 - Setting Reading Goals Manual De Procedimientos De Una Empresa De Servicios
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Manual De Procedimientos De Una Empresa De Servicios
 - Fact-Checking eBook Content of Manual De Procedimientos De Una Empresa De Servicios
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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