

# INSTITUTO SONORENSE DE CULTURA

## Sonora

Balanza de Comprobación del 01/dic./2025 al 31/dic./2025

Cuentas con saldos y movimientos acumulado. (De la cuenta: 1000 a la 9999)

Usr: ROSY GONZALEZ

Rep: rptBalanzaComprobacion

Fecha y 21/ene./2026

hora de Impresión 02:29 p. m.

| Nat. | Cuenta | Nombre de la cuenta                                                                                                                | SALDO ANTERIOR  |                  | MOVIMIENTOS     |                 | SALDO ACTUAL    |                  |
|------|--------|------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|
|      |        |                                                                                                                                    | DEUDOR          | ACREEDOR         | DEUDOR          | ACREEDOR        | DEUDOR          | ACREEDOR         |
| D    | 1111   | EFFECTIVO                                                                                                                          | \$10,000.00     | \$0.00           | \$0.00          | \$10,000.00     | \$0.00          | \$0.00           |
| D    | 1112   | BANCOS/TESORERÍA                                                                                                                   | \$22,438,543.95 | \$0.00           | \$21,869,502.01 | \$28,467,806.13 | \$15,840,239.83 | \$0.00           |
| D    | 1122   | CUENTAS POR COBRAR A CORTO PLAZO                                                                                                   | \$0.00          | \$0.00           | \$23,595,232.00 | \$23,595,232.00 | \$0.00          | \$0.00           |
| D    | 1123   | DEUDORES DIVERSOS POR COBRAR A CORTO PLAZO                                                                                         | \$178,233.36    | \$0.00           | \$50,084.37     | \$200,979.92    | \$27,337.81     | \$0.00           |
| D    | 1124   | INGRESOS POR RECUPERAR A CORTO PLAZO                                                                                               | \$0.00          | \$0.00           | \$220.87        | \$220.87        | \$0.00          | \$0.00           |
| D    | 1131   | ANTICIPO A PROVEEDORES POR ADQUISICIÓN DE BIENES Y PRESTACIÓN DE SERVICIOS A CORTO PLAZO                                           | \$4,258,244.40  | \$0.00           | \$1,261,700.55  | \$10,995.82     | \$5,508,949.13  | \$0.00           |
| D    | 1231   | TERRENOS                                                                                                                           | \$37,322,367.43 | \$0.00           | \$0.00          | \$0.00          | \$37,322,367.43 | \$0.00           |
| D    | 1233   | EDIFICIOS NO HABITACIONALES                                                                                                        | \$20,392,156.05 | \$0.00           | \$0.00          | \$0.00          | \$20,392,156.05 | \$0.00           |
| D    | 1241   | MOBILIARIO Y EQUIPO DE ADMINISTRACIÓN                                                                                              | \$12,090,651.91 | \$0.00           | \$439,006.76    | \$429,499.59    | \$12,100,159.08 | \$0.00           |
| D    | 1242   | MOBILIARIO Y EQUIPO EDUCACIONAL Y RECREATIVO                                                                                       | \$14,853,089.13 | \$0.00           | \$1,037,106.52  | \$1,037,106.52  | \$14,853,089.13 | \$0.00           |
| D    | 1244   | VEHÍCULOS Y EQUIPO DE TRANSPORTE                                                                                                   | \$5,895,562.68  | \$0.00           | \$0.00          | \$0.00          | \$5,895,562.68  | \$0.00           |
| D    | 1246   | MAQUINARIA, OTROS EQUIPOS Y HERRAMIENTAS                                                                                           | \$7,257,824.84  | \$0.00           | \$2,244,065.75  | \$2,248,889.42  | \$7,253,001.17  | \$0.00           |
| D    | 1247   | COLECCIONES, OBRAS DE ARTE Y OBJETOS VALIOSOS                                                                                      | \$34,107,295.27 | \$0.00           | \$0.00          | \$4,683.50      | \$34,102,611.77 | \$0.00           |
| D    | 1251   | SOFTWARE                                                                                                                           | \$98,269.76     | \$0.00           | \$0.00          | \$0.00          | \$98,269.76     | \$0.00           |
| A    | 1261   | DEPRECIACIÓN ACUMULADA DE BIENES INMUEBLES                                                                                         | \$0.00          | \$4,339,318.91   | \$0.00          | \$56,078.44     | \$0.00          | \$4,395,397.35   |
| A    | 1262   | DEPRECIACIÓN ACUMULADA DE INFRAESTRUCTURA                                                                                          | \$0.00          | \$0.00           | \$0.00          | -\$249.00       | \$0.00          | -\$249.00        |
| A    | 1263   | DEPRECIACIÓN ACUMULADA DE BIENES MUEBLES                                                                                           | \$0.00          | \$34,351,313.81  | \$3,567,720.06  | \$3,735,141.16  | \$0.00          | \$34,518,734.91  |
| A    | 1265   | AMORTIZACIÓN ACUMULADA DE ACTIVOS INTANGIBLES                                                                                      | \$0.00          | \$52,013.73      | \$0.00          | \$409.45        | \$0.00          | \$52,423.18      |
| D    | 1279   | OTROS ACTIVOS DIFERIDOS                                                                                                            | \$516,484.00    | \$0.00           | \$0.00          | \$0.00          | \$516,484.00    | \$0.00           |
| A    | 2111   | SERVICIOS PERSONALES POR PAGAR A CORTO PLAZO                                                                                       | \$0.00          | \$1,843,535.78   | \$19,178,328.80 | \$18,054,369.42 | \$0.00          | \$719,576.40     |
| A    | 2112   | PROVEEDORES POR PAGAR A CORTO PLAZO                                                                                                | \$0.00          | \$4,681,076.13   | \$7,573,291.67  | \$13,615,913.88 | \$0.00          | \$10,723,698.34  |
| A    | 2115   | TRANSFERENCIAS OTORGADAS POR PAGAR A CORTO PLAZO                                                                                   | \$0.00          | \$125,566.23     | \$1,358,863.44  | \$1,373,217.84  | \$0.00          | \$139,920.63     |
| A    | 2117   | RETENCIONES Y CONTRIBUCIONES POR PAGAR A CORTO PLAZO                                                                               | \$0.00          | \$4,939,855.22   | \$6,304,580.41  | \$4,649,900.78  | \$0.00          | \$3,285,175.59   |
| A    | 2119   | OTRAS CUENTAS POR PAGAR A CORTO PLAZO                                                                                              | \$0.00          | \$15,745,270.95  | \$4,222,225.14  | \$4,568,388.00  | \$0.00          | \$16,091,433.81  |
| A    | 2211   | PROVEEDORES POR PAGAR A LARGO PLAZO                                                                                                | \$0.00          | \$3,361,228.91   | \$0.00          | \$0.00          | \$0.00          | \$3,361,228.91   |
| A    | 3110   | APORTACIONES                                                                                                                       | \$0.00          | \$47,218,351.82  | \$0.00          | \$0.00          | \$0.00          | \$47,218,351.82  |
| A    | 3120   | DONACIONES DE CAPITAL                                                                                                              | \$0.00          | \$34,243,657.05  | \$0.00          | \$0.00          | \$0.00          | \$34,243,657.05  |
| A    | 3210   | RESULTADO DEL EJERCICIO (AHORRO/ DESAHORRO)                                                                                        | \$0.00          | \$0.00           | \$0.00          | \$0.00          | \$0.00          | \$0.00           |
| A    | 3220   | RESULTADOS DE EJERCICIOS ANTERIORES                                                                                                | \$0.00          | -\$31,188,722.11 | \$0.00          | \$0.00          | \$0.00          | -\$31,188,722.11 |
| A    | 3231   | REVALÚO DE BIENES INMUEBLES                                                                                                        | \$0.00          | \$25,440,489.93  | \$0.00          | \$0.00          | \$0.00          | \$25,440,489.93  |
| A    | 3251   | CAMBIOS EN POLÍTICAS CONTABLES                                                                                                     | \$0.00          | \$4,527,768.71   | \$29,676.32     | \$0.00          | \$0.00          | \$4,498,092.39   |
| A    | 3252   | CAMBIOS POR ERRORES CONTABLES                                                                                                      | \$0.00          | -\$6,358,626.58  | \$0.00          | \$0.00          | \$0.00          | -\$6,358,626.58  |
| A    | 4151   | PRODUCTOS                                                                                                                          | \$0.00          | \$577.92         | \$0.00          | \$220.87        | \$0.00          | \$798.79         |
| A    | 4173   | INGRESOS POR VENTA DE BIENES Y PRESTACIÓN DE SERVICIOS DE ENTIDADES PARAESTATALES Y FIDEICOMISOS NO EMPRESARIALES Y NO FINANCIEROS | \$0.00          | \$5,726,351.11   | \$0.00          | \$818,334.28    | \$0.00          | \$6,544,685.39   |
| A    | 4221   | TRANSFERENCIAS INTERNAS Y ASIGNACIONES DEL SECTOR PÚBLICO                                                                          | \$0.00          | \$239,754,319.33 | \$0.00          | \$22,776,880.17 | \$0.00          | \$262,531,199.50 |



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|------|--------|---------------------------------------------------------------------------|------------------|-----------------|----------------|--------------|------------------|-----------------|
|      |        |                                                                           | DEUDOR           | ACREEDOR        | DEUDOR         | ACREEDOR     | DEUDOR           | ACREEDOR        |
| A    | 4399   | OTROS INGRESOS Y BENEFICIOS VARIOS                                        | \$0.00           | \$20,289.88     | \$0.00         | \$17.55      | \$0.00           | \$20,307.43     |
| D    | 5111   | REMUNERACIONES AL PERSONAL DE CARÁCTER PERMANENTE                         | \$68,442,880.27  | \$0.00          | \$8,560,836.99 | \$0.00       | \$77,003,717.26  | \$0.00          |
| D    | 5113   | REMUNERACIONES ADICIONALES Y ESPECIALES                                   | \$16,615,610.31  | \$0.00          | \$4,653,073.86 | \$0.00       | \$21,268,684.17  | \$0.00          |
| D    | 5114   | SEGURIDAD SOCIAL                                                          | \$30,821,951.89  | \$0.00          | \$2,762,411.87 | \$0.00       | \$33,584,363.76  | \$0.00          |
| D    | 5115   | OTRAS PRESTACIONES SOCIALES Y ECONÓMICAS                                  | \$22,126,403.43  | \$0.00          | \$1,668,462.16 | \$0.00       | \$23,794,865.59  | \$0.00          |
| D    | 5116   | PAGO DE ESTÍMULOS A SERVIDORES PÚBLICOS                                   | \$1,437,949.50   | \$0.00          | \$94,529.54    | \$0.00       | \$1,532,479.04   | \$0.00          |
| D    | 5121   | MATERIALES DE ADMINISTRACIÓN, EMISIÓN DE DOCUMENTOS Y ARTÍCULOS OFICIALES | \$122,120.84     | \$0.00          | \$56,605.04    | \$0.00       | \$178,725.88     | \$0.00          |
| D    | 5122   | ALIMENTOS Y UTENSILIOS                                                    | \$144,168.64     | \$0.00          | \$22,336.58    | \$0.00       | \$166,505.22     | \$0.00          |
| D    | 5124   | MATERIALES Y ARTÍCULOS DE CONSTRUCCIÓN Y DE REPARACIÓN                    | \$313,500.92     | \$0.00          | \$29,212.79    | \$0.00       | \$342,713.71     | \$0.00          |
| D    | 5125   | PRODUCTOS QUÍMICOS, FARMACÉUTICOS Y DE LABORATORIO                        | \$822.01         | \$0.00          | \$135.00       | \$0.00       | \$957.01         | \$0.00          |
| D    | 5126   | COMBUSTIBLES, LUBRICANTES Y ADITIVOS                                      | \$845,733.19     | \$0.00          | \$36,610.92    | \$0.00       | \$882,344.11     | \$0.00          |
| D    | 5127   | VESTUARIO, BLANCOS, PRENDAS DE PROTECCIÓN Y ARTÍCULOS DEPORTIVOS          | \$1,971.24       | \$0.00          | \$0.00         | \$0.00       | \$1,971.24       | \$0.00          |
| D    | 5129   | HERRAMIENTAS, REFACCIONES Y ACCESORIOS MENORES                            | \$193,623.83     | \$0.00          | \$43,629.03    | \$0.00       | \$237,252.86     | \$0.00          |
| D    | 5131   | SERVICIOS BÁSICOS                                                         | \$6,931,203.44   | \$0.00          | \$896,285.73   | \$0.00       | \$7,827,489.17   | \$0.00          |
| D    | 5132   | SERVICIOS DE ARRENDAMIENTO                                                | \$3,503,993.35   | \$0.00          | \$181,177.50   | \$0.00       | \$3,685,170.85   | \$0.00          |
| D    | 5133   | SERVICIOS PROFESIONALES, CIENTÍFICOS Y TÉCNICOS Y OTROS SERVICIOS         | \$4,196,384.10   | \$0.00          | \$765,538.30   | \$0.00       | \$4,961,922.40   | \$0.00          |
| D    | 5134   | SERVICIOS FINANCIEROS, BANCARIOS Y COMERCIALES                            | \$918,632.42     | \$0.00          | \$2,276.85     | \$0.00       | \$920,909.27     | \$0.00          |
| D    | 5135   | SERVICIOS DE INSTALACIÓN, REPARACIÓN, MANTENIMIENTO Y CONSERVACIÓN        | \$5,003,238.80   | \$0.00          | \$826,771.89   | \$0.00       | \$5,830,010.69   | \$0.00          |
| D    | 5136   | SERVICIOS DE COMUNICACIÓN SOCIAL Y PUBLICIDAD                             | \$2,324,661.02   | \$0.00          | \$7,809,532.94 | \$0.00       | \$10,134,193.96  | \$0.00          |
| D    | 5137   | SERVICIOS DE TRASLADO Y VIÁTICOS                                          | \$1,207,482.99   | \$0.00          | \$15,294.00    | \$0.00       | \$1,222,776.99   | \$0.00          |
| D    | 5138   | SERVICIOS OFICIALES                                                       | \$40,355,587.20  | \$0.00          | \$2,553,715.31 | \$0.00       | \$42,909,302.51  | \$0.00          |
| D    | 5139   | OTROS SERVICIOS GENERALES                                                 | \$2,666,999.45   | \$0.00          | \$376,792.00   | \$0.00       | \$3,043,791.45   | \$0.00          |
| D    | 5241   | AYUDAS SOCIALES A PERSONAS                                                | \$18,971,700.07  | \$0.00          | \$1,373,217.84 | \$0.00       | \$20,344,917.91  | \$0.00          |
| D    | 5513   | DEPRECIACIÓN DE BIENES INMUEBLES                                          | \$616,862.84     | \$0.00          | \$56,078.44    | \$0.00       | \$672,941.28     | \$0.00          |
| D    | 5515   | DEPRECIACIÓN DE BIENES MUEBLES                                            | \$1,636,916.02   | \$0.00          | \$137,495.78   | \$0.00       | \$1,774,411.80   | \$0.00          |
| D    | 5517   | AMORTIZACIÓN DE ACTIVOS INTANGIBLES                                       | \$4,503.95       | \$0.00          | \$409.45       | \$0.00       | \$4,913.40       | \$0.00          |
| D    | 5518   | DISMINUCIÓN DE BIENES POR PÉRDIDA U OBSOLESCENCIA                         | \$0.00           | \$0.00          | \$152,458.97   | \$152,458.97 | \$0.00           | \$0.00          |
| D    | 5599   | OTROS GASTOS VARIOS                                                       | \$12.23          | \$0.00          | \$2.13         | \$0.00       | \$14.36          | \$0.00          |
| D    | 7110   | VALORES EN CUSTODIA                                                       | \$21,123.00      | \$0.00          | \$0.00         | \$0.00       | \$21,123.00      | \$0.00          |
| A    | 7120   | CUSTODIA DE VALORES                                                       | \$0.00           | \$21,123.00     | \$0.00         | \$0.00       | \$0.00           | \$21,123.00     |
| D    | 7410   | DEMANDAS JUDICIALES EN PROCESO DE RESOLUCIÓN                              | \$44,623,568.28  | \$0.00          | \$0.00         | \$0.00       | \$44,623,568.28  | \$0.00          |
| A    | 7420   | RESOLUCIÓN DE DEMANDAS EN PROCESO JUDICIAL                                | \$0.00           | \$44,623,568.28 | \$0.00         | \$0.00       | \$0.00           | \$44,623,568.28 |
| D    | 7470   | DEUDA DE EJERCICIOS ANTERIORES EN CONTINGENCIA                            | \$6,572,893.75   | \$0.00          | \$0.00         | \$0.00       | \$6,572,893.75   | \$0.00          |
| A    | 7480   | CONTINGENCIA DE DEUDA DE EJERCICIOS ANTERIORES                            | \$0.00           | \$6,572,893.75  | \$0.00         | \$0.00       | \$0.00           | \$6,572,893.75  |
| D    | 8110   | LEY DE INGRESOS ESTIMADA                                                  | \$247,085,507.25 | \$0.00          | \$0.00         | \$0.00       | \$247,085,507.25 | \$0.00          |

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|          |        |                                                   | DEUDOR             | ACREEDOR           | DEUDOR           | ACREEDOR         | DEUDOR           | ACREEDOR         |
| A        | 8120   | LEY DE INGRESOS POR EJECUTAR                      | \$0.00             | \$44,074,231.10    | \$55,324,524.62  | \$11,250,293.52  | \$0.00           | \$0.00           |
| D        | 8130   | MODIFICACIONES A LA LEY DE INGRESOS ESTIMADA      | \$42,490,262.09    | \$0.00             | \$11,250,293.52  | \$31,729,071.75  | \$22,011,483.86  | \$0.00           |
| A        | 8140   | LEY DE INGRESOS DEVENGADA                         | \$0.00             | \$0.00             | \$23,595,452.87  | \$23,595,452.87  | \$0.00           | \$0.00           |
| A        | 8150   | LEY DE INGRESOS RECAUDADA                         | \$0.00             | \$245,501,538.24   | \$0.00           | \$23,595,452.87  | \$0.00           | \$269,096,991.11 |
| A        | 8210   | PRESUPUESTO DE EGRESOS APROBADO                   | \$0.00             | \$247,085,507.25   | \$0.00           | \$0.00           | \$0.00           | \$247,085,507.25 |
| D        | 8220   | PRESUPUESTO DE EGRESOS POR EJERCER                | \$21,957,473.70    | \$0.00             | \$18,056,346.11  | \$39,986,160.37  | \$27,659.44      | \$0.00           |
| A        | 8230   | MODIFICACIONES AL PRESUPUESTO DE EGRESOS APROBADO | \$0.00             | \$25,788,255.42    | \$30,848,144.45  | \$18,056,346.11  | \$0.00           | \$12,996,457.08  |
| D        | 8240   | PRESUPUESTO DE EGRESOS COMPROMETIDO               | \$23,590,430.22    | \$0.00             | \$9,138,015.92   | \$32,728,446.14  | \$0.00           | \$0.00           |
| D        | 8250   | PRESUPUESTO DE EGRESOS DEVENGADO                  | \$3,923,903.47     | \$0.00             | \$32,728,446.14  | \$27,635,868.83  | \$9,016,480.78   | \$0.00           |
| D        | 8260   | PRESUPUESTO DE EGRESOS EJERCIDO                   | \$2,423,593.23     | \$0.00             | \$27,635,868.83  | \$27,795,428.91  | \$2,264,033.15   | \$0.00           |
| D        | 8270   | PRESUPUESTO DE EGRESOS PAGADO                     | \$220,978,362.05   | \$0.00             | \$27,795,428.91  | \$0.00           | \$248,773,790.96 | \$0.00           |
| Sumas => |        |                                                   | \$1,002,490,753.77 | \$1,002,490,753.77 | \$362,179,016.95 | \$362,179,016.95 | \$996,634,114.20 | \$996,634,114.20 |



GUADALUPE BEATRIZ ALDACO ENCINAS  
DIRECTORA GENERAL



C.P. ALMA RITA VALDEZ LUGO  
JEFA DEL DEPARTAMENTO DE CONTABILIDAD



C.P. MARIA EUGENIA KIRK HERNANDEZ  
COORDINADORA DE ADMINISTRACIÓN