



UNIVERSIDAD TECNOLÓGICA DE LA COSTA GRANDE DE GUERRERO
ORGANISMO PÚBLICO DESCENTRALIZADO
GOBIERNO DEL ESTADO

10 DE SEPTIEMBRE DE 2019
HOJA NÚMERO
1/4

BALANZA DE COMPROBACION
AL 31 DE AGOSTO 2019

CONCEPTO	ACUMULADO		MENSUAL		ACTUALIZADO	
	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR
ACTIVO CIRCULANTE	8,344,435.56		51,146,665.45	48,419,535.97	11,071,565.04	
CAJA	50,000.00		0.00	0.00	50,000.00	
MA. SOLEDAD GUERRERO ENRIQUEZ.	50,000.00		0.00	0.00	50,000.00	
BANCOS	6,448,680.23		21,269,524.54	20,000,922.05	7,717,282.72	
SANTANDER No. 65501206056.	10,558.22		0.00	462.84	10,095.38	
BANCOMER No.0449536078.	3,203,111.22		5,934,280.00	4,163,121.98	4,974,269.24	
BANCOMER No. 0449536094	175,409.30		8,649,130.81	8,650,394.51	174,145.60	
BANCOMER 0144398351	1,849,365.44		624,311.00	1,217,281.96	1,256,394.48	
BANCOMER 0191265121 PROMEP 2012	148,121.30		0.00	26,598.47	121,522.83	
BANAMEX 0118115188	641,148.72		25,334.10	682.08	665,800.74	
BANCOMER ESTATAL 0112689243	20,466.95		2,844,991.21	2,844,991.21	20,466.95	
BANCOMER FEDERAL 0112689251	24,634.60		3,097,389.00	3,097,389.00	24,634.60	
BANCOMER FONDO DE AHORRO 0113066908	375,864.48		94,088.42	0.00	469,952.90	
INVERSIONES EN VALORES	1,260,863.38		29,503,664.55	28,001,376.61	2,763,151.32	
INV CTA 1366005926	1,260,863.38		29,503,664.55	28,001,376.61	2,763,151.32	
ALMACEN	0.00		0.00	0.00	0.00	
MATERIALES Y UTILES DE OFICINA	0.00		0.00	0.00	0.00	
MEDICAMENTOS Y PROD. FARMACEUTICOS	0.00		0.00	0.00	0.00	
CAFETERIA	0.00		0.00	0.00	0.00	
SNACK	0.00		0.00	0.00	0.00	
ANTICIPO A FUNCIONARIOS Y EMPLEADOS	213,015.85		195,092.20	275,056.84	133,051.21	
ROGELIO ALVAREZ RENDÓN	0.00		5,000.00	5,000.00	0.00	
YANETH GALINDO ZUÑIGA	0.00		900.00	900.00	0.00	
CLEIVER ULISES DELOYA CASTRO	0.00		4,598.00	2,398.00	2,200.00	
EUSEBIO MONTES PADUA	0.00		720.00	720.00	0.00	
JOSE ANGEL CASTRO SOLIS	4,958.00		0.00	4,958.00	0.00	
ALEJANDRO ROCHA LEYVA	1,440.00		2,500.00	2,440.00	1,500.00	
GREGORIO RADILLA SALAS	17,687.00		12,300.00	3,860.10	26,126.90	
SAUL RIOS SOTELO	20,340.00		0.00	20,340.00	0.00	
JESUS ISRAEL MORALES CORTEZ	8,500.00		0.00	4,268.76	4,231.24	
AMERICA PINEDA CRUZ	0.00		1,800.00	1,300.00	500.00	
CITLALIT GUADALUPE BRAVO MARTINEZ	10,300.00		0.00	1,500.00	8,800.00	
LUZ ELIZABETH SANTIAGO SALAS	0.00		7,000.00	0.00	7,000.00	
CESAR MANUEL LAUREL SALAZAR	15,864.41		61,630.00	77,494.41	0.00	
CESAR SOBERANIS PEREZ	39.90		17,579.90	17,619.80	0.00	
JONATHAN ABRAHAM COPCA NERI	0.00		2,500.00	2,500.00	0.00	
ISAAC VARGAS TAPIA	12,000.00		0.00	9,366.00	2,634.00	
ISABEL CRISTINA NUÑEZ CARMONA	0.00		450.00	450.00	0.00	
ENRIQUE LOBATO PEREZ	0.00		450.00	450.00	0.00	
ADELFO PONCE CASTRO	5,673.00		0.00	2,000.00	3,673.00	
ANGÉLICA SANCHEZ CASTILLO	0.00		650.00	325.00	325.00	
ISIS YUNEIRI RIOS CAMPOS	2,600.00		0.00	2,600.00	0.00	
CHAZ WILLIAM BROWN	13,904.00		0.00	13,904.00	0.00	

C.P. RENÉ GALEANA SALGADO
RECTOR

MTRO. BRICK SOBERANIS FERNANDEZ
DIRECTOR DE ADMINISTRACION Y FINANZAS

C.P. LEOPOLDO CASTRO BUBURRÓN
SUBDIRECTOR DE REC. FINANCIEROS PROG. Y CONTABLES

BALANZA DE COMPROBACION
AL 31 DE AGOSTO 2019

CONCEPTO	ACUMULADO		MENSUAL		ACTUALIZADO	
	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR
JUAN CARLOS ABARCA ESPINO	20,415.07		9,000.00	0.00	29,415.07	
RENÉ GALEANA SALGADO	703.03		10,000.00	10,703.03	0.00	
FABIOLA ABARCA FERNANDEZ	1,500.00		3,000.00	1,000.00	3,500.00	
MARIA TERESA OROZCO OLIVAR	2,000.00		0.00	1,000.00	1,000.00	
CARLOS GIOVANNI MORENO LANDEROS	500.00		0.00	500.00	0.00	
JORGE DE LA O AVILES	2,224.11		22,804.30	12,112.41	12,916.00	
ALEJANDRA ABARCA FERNANDEZ	0.00		2,000.00	500.00	1,500.00	
JOSE GUILLERMO BRAVO GONZALEZ	4,610.00		0.00	4,610.00	0.00	
CESAR ANTONIO TAPIA FALCÓN	0.00		450.00	450.00	0.00	
LEOPOLDO CASTRO BUBURRÓN	38,080.00		0.00	23,050.00	15,030.00	
BERENICE SOLIS CHAVEZ	0.00		300.00	300.00	0.00	
JESUS GUSTAVO OROZCO VALERO	0.00		1,950.00	950.00	1,000.00	
LUIS ALBERTO PEÑALOZA ECHEVERRIA	0.00		1,310.00	1,310.00	0.00	
JOSUE CAMPOS SANCHEZ	0.00		450.00	450.00	0.00	
EDUARDO LUIS MERCADO MENERA	0.00		2,000.00	500.00	1,500.00	
NOE CAMACHO CALDERÓN	0.00		600.00	600.00	0.00	
ANGELICA MARIA SOLANO MARTÍNEZ	1,971.83		0.00	1,971.83	0.00	
JOSE DENYS HERNANDEZ ESPINOZA	0.00		450.00	450.00	0.00	
YESENIA AMBARIO BECERRIL	1,000.00		0.00	1,000.00	0.00	
MARIA DE LOURDES ROSAS LEYVA	1,500.00		0.00	300.00	1,200.00	
LORENZO LANDA ROSAS	300.00		0.00	300.00	0.00	
OSCAR RODRIGUEZ MEJÍA	17,358.00		13,800.00	29,158.00	2,000.00	
DAMARIS LISETTE CORTEZ BLANCO	0.00		300.00	300.00	0.00	
SEVERINO BAUTISTA DE JESUS	0.00		600.00	600.00	0.00	
ARQUÍMIDES FACUNDO LEÓN ANZO	0.00		2,000.00	500.00	1,500.00	
JORGE ANTONIO LOPEZ MURILLO	300.00		0.00	300.00	0.00	
DANIEL GARCÍA OZUNA	1,697.50		6,000.00	7,447.50	250.00	
MARIEL FERNANDEZ ACOSTA	300.00		0.00	300.00	0.00	
CARLOS MINISAK URUÑA BARRAGAN	5,250.00		0.00	0.00	5,250.00	
PAGOS ANTICIPADOS	0.00		0.00	0.00	0.00	
ANTICIPO A PROVEEDORES	66,009.80		178,384.16	142,180.47	102,213.49	
NUEVA WAL MART DE MEXICO S DE RL DE CV	0.00		6,789.90	6,789.90	0.00	
CARLOS BUSTOS HERRERA	49,880.00		2,640.00	49,880.00	2,640.00	
CIENTIFICA VELA QUIN SA DE CV	0.00		9,624.64	0.00	9,624.64	
RAMÓN MADRID RODRIGUEZ	1,720.00		0.00	1,720.00	0.00	
SERGIO LOPEZ BARRERA	0.00		9,940.00	9,940.00	0.00	
JAVIER MADRID RODRIGUEZ	0.00		4,450.00	4,450.00	0.00	
TALLERES DEL SUR SA DE CV	7,250.00		0.00	7,250.00	0.00	
HOTEL GILLOW SA	5,000.00		0.00	5,000.00	0.00	
LAURA FLORES LUGO	0.00		8,782.83	1,260.83	7,522.00	
CONSTRUZIHUA CONSTRUCCIÓN Y PROYECTOS	1,279.80		0.00	1,279.80	0.00	
SALVADOR GOMEZ CARMONA	0.00		3,132.00	3,132.00	0.00	
QUALITAS COMPAÑIA DE SEGUROS SA DE CV	0.00		13,567.94	13,567.94	0.00	
OPERADORA HI LA ISLA SAPI DE CV	0.00		5,800.00	5,800.00	0.00	
ALONSO GALEANA SALGADO	0.00		25,243.00	0.00	25,243.00	
SCANIA COMERCIAL SA DE CV	0.00		33,808.85	0.00	33,808.85	
ROSA ELENA CADENA DUARTES	0.00		6,180.00	0.00	6,180.00	
AUTO TRANSPORTE DE ZIHUATANEJO SA DE CV	0.00		21,950.00	21,950.00	0.00	
AUTOTRANSPORTES TURISTICOS DE IXTAPA SA	0.00		9,280.00	9,280.00	0.00	
ACADEMIA MEXICANA DE INVESTIGACIÓN TUTÍSTICA	0.00		2,200.00	0.00	2,200.00	
MERCADO LIBRE S DE RL DE CV	0.00		14,995.00	0.00	14,995.00	
YARA GAMBIÑO PONCE	880.00		0.00	880.00	0.00	
DEUDORES DIVERSOS	305,866.30		0.00	0.00	305,866.30	
ENRIQUE GONZALEZ ZUÑIGA	2,000.00		0.00	0.00	2,000.00	
PRESTAMO UT-MAR	102,298.00		0.00	0.00	102,298.00	
PRESTAMO UT-TC	199,568.30		0.00	0.00	199,568.30	
MARIA TERESA OROZCO OLIVAR	2,000.00		0.00	0.00	2,000.00	
ACTIVO FIJO	120,974,211.57		197,071.90	0.00	121,171,283.47	
TERRENOS	237,095.46		0.00	0.00	237,095.46	
EDIFICIOS	54,065,059.39		0.00	0.00	54,065,059.39	
MOBILIARIO	6,177,570.60		190,871.90	0.00	6,368,442.50	
EQUIPO DE ADMINISTRACION	279,999.50		0.00	0.00	279,999.50	
VEHICULOS Y EQ TERRESTRE	7,093,587.40		0.00	0.00	7,093,587.40	
EQUIPO DE COCINA	890,736.97		0.00	0.00	890,736.97	

C.P. RENÉ GALEANA SALGADO
RECTOR

MTR. ERICK ROBERANIS FERNANDEZ
DIRECTOR DE ADMINISTRACION Y FINANZAS

C.P. LEOPOLDO CASTRO BUBURRÓN
SUBDIRECTOR DE REC. FINANCIEROS PROG. Y CONTABLES

BALANZA DE COMPROBACION
AL 31 DE AGOSTO 2019

CONCEPTO	ACUMULADO		MENSUAL		ACTUALIZADO	
	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR
EQ. E INSTRUMENTAL MED. Y DE LAB.	1,819,956.62		0.00	0.00	1,819,956.62	
EQUIPO EDUC. Y RECREATIVO.	4,098,036.18		0.00	0.00	4,098,036.18	
EQ. Y APAR. DE COMUN. Y TELECOM.	2,498,110.41		0.00	0.00	2,498,110.41	
BIENES INFORMATICOS.	18,613,890.02		0.00	0.00	18,613,890.02	
MAQ. EQ. ELECTRICO	679,583.38		0.00	0.00	679,583.38	
MAQ. Y EQ. INDUSTRIAL.	3,570,073.39		0.00	0.00	3,570,073.39	
MAQ. Y EQ. DIVERSOS.	1,138,720.75		6,200.00	0.00	1,144,920.75	
HERRAMIENTAS Y MAQ-HERRAMIENTA	18,491,144.50		0.00	0.00	18,491,144.50	
ACERVO BIBLIOGRAFICO (LIBROS)	1,320,647.00		0.00	0.00	1,320,647.00	
DIFERIDOS	1,453,827.97		0.00	0.00	1,453,827.97	
GASTOS DE ORGANIZACIÓN E INST.	1,333,080.97		0.00	0.00	1,333,080.97	
DEPOSITOS EN GARANTIA (C.F.E.)	114,701.96		0.00	0.00	114,701.96	
ISR RETENIDO POR EL BANCO	354.04		0.00	0.00	354.04	
IDE (IMPUESTO A LOS DEPOSITOS EN EFECTIVO)	5,691.00		0.00	0.00	5,691.00	
SUMA DEL ACTIVO	130,772,475.10	-	51,343,737.35	48,419,535.97	133,696,676.48	
PASIVO		5,433,692.22	935,877.89	1,325,684.27		5,823,498.60
PROVEEDORES		0.00	0.00	0.00		0.00
		0.00	0.00	0.00		0.00
ACREEDORES DIVERSOS		4,565,893.42	199,747.92	351,613.81		4,717,759.31
PRESTAMOS ISSSTE		31,259.40	69,613.50	80,617.50		42,263.40
CREDITO FOVISSSTE		0.00	45,638.56	91,277.12		45,638.56
PRODEP		148,121.30	26,598.47	0.00		121,522.83
PENSIÓN ALIMENTICIA		0.00	33,793.65	33,793.65		0.00
PRÉSTAMO DEL ESTADO		750,000.00	0.00	0.00		750,000.00
CUOTA SINDICAL		0.00	23,109.74	46,244.12		23,134.38
CAMISAS		0.00	994.00	4,093.00		3,099.00
PRÉSTAMO ESTATAL		3,260,648.23	0.00	0.00		3,260,648.23
CAJA ATENCIÓN A ALUMNOS		0.00	0.00	1,500.00		1,500.00
FONDO DE AHORRO		375,864.49	0.00	94,088.42		469,952.91
PROVISIONES		0.00	0.00	0.00	0.00	0.00
IMPUESTOS POR PAGAR		867,798.80	736,129.97	974,070.46		1,105,739.29
I.S.P.T. RETENIDO		575,622.61	575,622.61	601,005.92		601,005.92
10% RETENIDO S/HONORARIOS		7,541.41	7,541.41	12,175.25		12,175.25
S.A.R.		208,106.53	0.00	208,041.96		416,148.49
I.S.S.S.T.E.		76,528.25	152,965.95	152,847.33		76,409.63

C.P. RENE GARCIA SALGADO
RECTOR

MTRO. ERIC SOBERANIS FERNANDEZ
DIRECTOR DE ADMINISTRACION Y FINANZAS

C.P. LEOPOLDO CASTRO BUBURRON
SUBDIRECTOR DE REC. FINANCIEROS PROG. Y CONTABLES

BALANZA DE COMPROBACION
AL 31 DE AGOSTO 2019

CONCEPTO	ACUMULADO		MENSUAL		ACTUALIZADO	
	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR	DEUDOR	ACREEDOR
PATRIMONIO		120,974,211.44	0.00	197,071.90		121,171,283.34
APORTACION GOB. FEDERAL		58,560,432.40	0.00	9,187.50		58,569,619.90
APORTACION GOB. ESTATAL		53,220,851.90	0.00	9,187.50		53,230,039.40
INVERSION ESTATAL DIRECTA		200,000.00	0.00	0.00		200,000.00
APORTACION DE INGRESOS PROPIOS		8,992,927.14	0.00	178,696.90		9,171,624.04
RESULTADO DEL EJERCICIO ANTERIOR		3,618,795.36	0.00	0.00	0.00	3,618,795.36
		0.00	0.00	0.00		0.00
INGRESOS		49,226,792.63	0.00	8,997,683.27		58,224,475.90
POR SUBSIDIO DEL GOBIERNO FEDERAL		22,372,935.00		3,097,389.00		25,470,324.00
U.T.C.G.G.		22,372,935.00		3,097,389.00		25,470,324.00
CAPITULO 5000 FEDERAL		0.00		0.00		0.00
POR SUBSIDIO DEL GOBIERNO ESTATAL		19,053,223.82		2,844,991.21		21,898,215.03
U.T.C.G.G.		19,053,223.82		2,844,991.21		21,898,215.03
CAPITULO 5000 ESTATAL		0.00		0.00		0.00
POR INGRESOS PROPIOS		7,786,454.66		3,052,558.00		10,839,012.66
INSCRIPCIONES		234,065.00		564,572.00		798,637.00
COLEGIATURAS		2,493,011.00		1,302,587.00		3,795,598.00
OTROS INGRESOS		5,059,378.66		1,185,399.00		6,244,777.66
OTROS INGRESOS		1.40	0.00	3.02		4.42
ING. X APROVECH. P/BENEFICIO ALUMNOS		0.00		0.00		0.00
VIARIOS		1.40	0.00	3.02		4.42
UTILIDAD EN VTA DE ACTIVO FIJO		0.00		0.00		0.00
PRODUCTOS FINANCIEROS		14,177.75		2,742.04		16,919.79
INTERESES SOBRE INVERSIONES		14,177.75		2,742.04		16,919.79
EGRESOS	48,481,016.55		6,660,360.17		55,141,376.72	
FEDERAL	21,378,087.62		2,874,916.65		24,253,004.27	
1000 SERVICIOS PERSONALES	17,995,150.35		2,258,272.94		20,253,423.29	
2000 MATERIALES Y SUMINISTROS	1,269,200.70		271,102.50		1,540,303.20	
3000 SERVICIOS GENERALES	2,113,736.57		345,541.21		2,459,277.78	
ESTATAL	21,378,087.62		2,874,916.65		24,253,004.27	
1000 SERVICIOS PERSONALES	17,995,150.35		2,258,272.94		20,253,423.29	
2000 MATERIALES Y SUMINISTROS	1,269,200.70		271,102.50		1,540,303.20	
3000 SERVICIOS GENERALES	2,113,736.57		345,541.21		2,459,277.78	
INVERSION	0.00		0.00	0.00	0.00	
5000 INVERSION (DEPREC. Y AMORT.)	0.00		0.00	0.00	0.00	
PROPIOS VARIOS	5,724,841.31		910,526.87		6,635,368.18	
1000 SERVICIOS PERSONALES	0.00		0.00		0.00	
2000 MATERIALES Y SUMINISTROS	1,940,172.17		477,948.55		2,418,120.72	
3000 SERVICIOS GENERALES	3,784,669.14		432,578.32		4,217,247.46	
CUENTAS DE ORDEN DEUDORAS	545,995.92		0.00	0.00	545,995.92	
PROV. PRIMA DE ANTIGUEDAD	0.00		0.00	0.00	0.00	
PROV. ECONOM. PASIVO CONTINGENTE	0.00		0.00	0.00	0.00	
LAUDOS PENDIENTES DE PAGAR	545,995.92		0.00	0.00	545,995.92	
CUENTAS DE ORDEN ACREEDORAS	545,995.92	0.00	0.00	0.00	0.00	545,995.92
RVA PRIMA DE ANTIGUEDAD	0.00	0.00	0.00	0.00	0.00	0.00
PROV. ECONOM. PASIVO CONTINGENTE	0.00	0.00	0.00	0.00	0.00	0.00
RVA. LAUDOS PENDIENTES DE PAGAR	545,995.92	0.00	0.00	0.00	0.00	545,995.92
CUENTAS DE ORDEN DEP. ACT. FIJO DEUDORA	75,127,166.53		414,303.97	0.00	75,541,470.50	
DEP. ACUM. DE MOBILIARIO	4,296,948.76		47,401.91	0.00	4,344,350.67	
DEP. ACUM. DE EQ. DE ADMON	209,927.67		0.00	0.00	209,927.67	
DEP. ACUM. DE VEHI. Y EQ. TERRESTRE	3,327,263.84		4,437.50	0.00	3,331,701.34	
DEP. ACUM. EQ. DE COCINA	459,812.54		6,227.85	0.00	466,040.39	
DEP. ACUM. DE EQ. E INSTRUM Y LAB	386,575.27		0.00	0.00	386,575.27	
DEP. ACUM. EQ. EDUC Y RECREATIVO	3,872,612.90		34,481.71	0.00	3,907,094.61	
DEP. ACUM. EQ. Y APAR COM Y TELECOM	939,846.33		0.00	0.00	939,846.33	
DEP. ACUM. BIENES INFORMATICOS	11,420,429.34		91,686.18	0.00	11,512,115.52	
DEP. ACUM. MAQ. Y EQ. ELECTRICO	217,783.78		4,797.74	0.00	222,581.52	
DEP. ACUM. MAQ. Y EQ. INDUSTRIAL	465,245.89		0.00	0.00	465,245.89	
DEP. ACUM. MAQ. Y EQ. DIVERSOS	149,455.53		0.00	0.00	149,455.53	
DEP. ACUM. DE HERRAMIENTAS-MAQ	15,146,507.13		0.00	0.00	15,146,507.13	
DEP. ACUM. DE EDIFICIO	32,809,484.95		225,271.08	0.00	33,034,756.03	
AMORT. DE GTOS. DE INSTALA Y ORGANI.	1,425,272.60		0.00	0.00	1,425,272.60	
CUENTAS DE ORDEN DEP. ACT. FIJO ACREEDORA	-75,127,166.53	0.00	414,303.97	0.00	-75,541,470.50	
DEP. ACUM. DE MOBILIARIO	-4,296,948.76	0.00	47,401.91	0.00	-4,344,350.67	
DEP. ACUM. DE EQ. DE ADMON	-209,927.67	0.00	0.00	0.00	-209,927.67	
DEP. ACUM. DE VEHI. Y EQ. TERRESTRE	-3,327,263.84	0.00	4,437.50	0.00	-3,331,701.34	
DEP. ACUM. EQ. DE COCINA	-459,812.54	0.00	6,227.85	0.00	-466,040.39	
DEP. ACUM. DE EQ. E INSTRUM Y LAB	-386,575.27	0.00	0.00	0.00	-386,575.27	
DEP. ACUM. EQ. EDUC Y RECREATIVO	-3,872,612.90	0.00	34,481.71	0.00	-3,907,094.61	
DEP. ACUM. EQ. Y APAR COM Y TELECOM	-939,846.33	0.00	0.00	0.00	-939,846.33	
DEP. ACUM. BIENES INFORMATICOS	-11,420,429.34	0.00	91,686.18	0.00	-11,512,115.52	
DEP. ACUM. MAQ. Y EQ. ELECTRICO	-217,783.78	0.00	4,797.74	0.00	-222,581.52	
DEP. ACUM. MAQ. Y EQ. INDUSTRIAL	-465,245.89	0.00	0.00	0.00	-465,245.89	
DEP. ACUM. MAQ. Y EQ. DIVERSOS	-149,455.53	0.00	0.00	0.00	-149,455.53	
DEP. ACUM. DE HERRAMIENTAS-MAQ	-15,146,507.13	0.00	0.00	0.00	-15,146,507.13	
DEP. ACUM. DE EDIFICIO	-32,809,484.95	0.00	225,271.08	0.00	-33,034,756.03	
AMORT. DE GTOS. DE INSTALA Y ORGANI.	-1,425,272.60	0.00	0.00	0.00	-1,425,272.60	
TOTALES	254,926,654.10	254,926,654.10	59,354,279.38	59,354,279.38	264,925,519.62	264,925,519.62

CP. RENE GALBANA SALGADO
RECTOR

MTR. ERIC SOBERANIS FERNANDEZ
DIRECTOR DE ADMINISTRACION Y FINANZAS

C.P. LEOPOLDO CASTRO BUBURÓN
SUBDIRECTOR DE REC. FINANCIEROS PROG. Y CONTABLES