

Balanza de Comprobación  
UNIVERSIDAD POLITÉCNICA DE SANTA ROSA JAUREGUI, QUERETARO  
QUERETARO  
Del 01/ene./2026 Al 30/jun./2026  
Cuentas con saldo y/o movimientos acumulado. (De la cuenta: 1000 a la 9999)

| Nat.   | Cuenta | Nombre de la cuenta                                                                        | SALDO ANTERIOR   |                  | MOVIMIENTOS      |                  | SALDO ACTUAL     |                  |
|--------|--------|--------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|        |        |                                                                                            | DEUDOR           | ACREEDOR         | DEUDOR           | ACREEDOR         | DEUDOR           | ACREEDOR         |
| D      | 1111   | EFFECTIVO                                                                                  | \$0.00           |                  | \$0.00           | \$10,000.00      | \$0.00           | \$10,000.00      |
| D      | 1112   | BANCOS/TESORERÍA                                                                           | \$10,421,512.39  |                  | \$0.00           | \$62,821,045.57  | \$56,946,696.61  | \$16,295,861.35  |
| D      | 1122   | CUENTAS POR COBRAR A CORTO PLAZO                                                           | \$203,222.83     |                  | \$0.00           | \$44,619,292.49  | \$44,576,340.17  | \$246,175.15     |
| D      | 1123   | DEUDORES DIVERSOS POR COBRAR A CORTO PLAZO                                                 | \$96,289.76      |                  | \$0.00           | \$267,997.92     | \$255,238.74     | \$109,048.94     |
| D      | 1124   | INGRESOS POR RECUPERAR A CORTO PLAZO                                                       | \$0.00           |                  | \$0.00           | \$642.02         | \$642.02         | \$0.00           |
| D      | 1222   | DEUDORES DIVERSOS A LARGO PLAZO                                                            | \$9,000.00       |                  | \$0.00           | \$0.00           | \$9,000.00       | \$0.00           |
| D      | 1231   | TERRENOS                                                                                   | \$109,050,557.80 |                  | \$0.00           | \$2,370,664.30   | \$0.00           | \$111,421,222.10 |
| D      | 1233   | EDIFICIOS NO HABITACIONALES                                                                | \$184,103,525.78 |                  | \$0.00           | \$0.00           | \$0.00           | \$184,103,525.78 |
| D      | 1239   | OTROS BIENES INMUEBLES                                                                     | \$1,193,807.52   |                  | \$0.00           | \$0.00           | \$0.00           | \$1,193,807.52   |
| D      | 1241   | MOBILIARIO Y EQUIPO DE ADMINISTRACIÓN                                                      | \$14,068,160.25  |                  | \$0.00           | \$15,979.95      | \$938,259.15     | \$13,145,881.05  |
| D      | 1242   | MOBILIARIO Y EQUIPO EDUCACIONAL Y RECREATIVO                                               | \$5,058,035.70   |                  | \$0.00           | \$13,799,264.43  | \$1,040,749.17   | \$17,816,550.96  |
| D      | 1243   | EQUIPO E INSTRUMENTAL MÉDICO Y DE LABORATORIO                                              | \$13,665,846.12  |                  | \$0.00           | \$0.00           | \$13,657,956.12  | \$7,890.00       |
| D      | 1244   | VEHÍCULOS Y EQUIPO DE TRANSPORTE                                                           | \$4,316,528.50   |                  | \$0.00           | \$0.01           | \$0.00           | \$4,316,528.51   |
| D      | 1246   | MAQUINARIA, OTROS EQUIPOS Y HERRAMIENTAS                                                   | \$11,396,160.21  |                  | \$0.00           | \$2,648,213.32   | \$74,708.64      | \$13,969,664.89  |
| D      | 1254   | LICENCIAS                                                                                  | \$2,194,527.97   |                  | \$0.00           | \$119,252.88     | \$0.01           | \$2,313,780.84   |
| A      | 1261   | DEPRECIACIÓN ACUMULADA DE BIENES INMUEBLES                                                 | \$0.00           | \$40,934,717.72  | \$0.00           | \$3,084,768.96   | \$0.00           | \$44,019,486.68  |
| A      | 1263   | DEPRECIACIÓN ACUMULADA DE BIENES MUEBLES                                                   | \$0.00           | \$32,995,551.50  | \$22,564,078.05  | \$24,430,070.52  | \$0.00           | \$34,861,543.97  |
| A      | 1265   | AMORTIZACIÓN ACUMULADA DE ACTIVOS INTANGIBLES                                              | \$0.00           | \$1,902,106.56   | \$0.00           | \$213,862.31     | \$0.00           | \$2,115,968.87   |
| D      | 1279   | OTROS ACTIVOS DIFERIDOS                                                                    | \$110,885.40     | \$0.00           | \$0.00           | \$0.00           | \$110,885.40     | \$0.00           |
| A      | 2111   | SERVICIOS PERSONALES POR PAGAR A CORTO PLAZO                                               | \$0.00           | \$589,876.12     | \$15,219,962.77  | \$15,297,527.95  | \$0.00           | \$667,441.30     |
| A      | 2112   | PROVEEDORES POR PAGAR A CORTO PLAZO                                                        | \$0.00           | \$241,797.01     | \$20,150,434.40  | \$19,969,243.39  | \$0.00           | \$60,606.00      |
| A      | 2115   | TRANSFERENCIAS OTORGADAS POR PAGAR A CORTO PLAZO                                           | \$0.00           | \$0.00           | \$2,960,521.24   | \$2,960,521.24   | \$0.00           | \$0.00           |
| A      | 2117   | RETENCIONES Y CONTRIBUCIONES POR PAGAR A CORTO PLAZO                                       | \$0.00           | \$1,118,835.58   | \$3,434,962.57   | \$2,818,628.47   | \$0.00           | \$502,501.48     |
| A      | 3110   | APORTACIONES                                                                               | \$0.00           | \$246,463,427.40 | \$0.00           | \$0.00           | \$0.00           | \$246,463,427.40 |
| A      | 3210   | RESULTADO DEL EJERCICIO (AHORRO/ DESAHORRO)                                                | \$0.00           | -\$6,378,602.12  | -\$6,378,602.12  | \$0.00           | \$0.00           | \$0.00           |
| A      | 3220   | RESULTADOS DE EJERCICIOS ANTERIORES                                                        | \$0.00           | -\$67,405.50     | \$154,137.81     | -\$6,468,602.12  | \$0.00           | -\$6,690,145.43  |
| A      | 3231   | REVALÚO DE BIENES INMUEBLES                                                                | \$0.00           | \$37,930,627.00  | \$0.00           | \$2,370,664.30   | \$0.00           | \$40,301,291.30  |
| A      | 3252   | CAMBIOS POR ERRORES CONTABLES                                                              | \$0.00           | \$157,128.96     | \$0.00           | \$90,000.00      | \$0.00           | \$247,128.96     |
| A      | 4151   | PRODUCTOS                                                                                  | \$0.00           | \$0.00           | \$0.00           | \$642.02         | \$0.00           | \$642.02         |
| A      | 4173   | INGRESOS POR VENTA DE BIENES Y PRESTACIÓN DE SERVICIOS DE ENTIDADES PARAESTATALES Y FIDEIC | \$0.00           | \$0.00           | \$0.00           | \$12,694,752.11  | \$0.00           | \$12,694,752.11  |
| A      | 4221   | TRANSFERENCIAS Y ASIGNACIONES                                                              | \$0.00           | \$0.00           | \$0.00           | \$31,758,431.88  | \$0.00           | \$31,758,431.88  |
| A      | 4399   | OTROS INGRESOS Y BENEFICIOS VARIOS                                                         | \$0.00           | \$0.00           | \$0.00           | \$55,000.00      | \$0.00           | \$55,000.00      |
| D      | 5111   | REMUNERACIONES AL PERSONAL DE CARÁCTER PERMANENTE                                          | \$0.00           | \$0.00           | \$9,571,031.24   | \$0.00           | \$9,571,031.24   | \$0.00           |
| D      | 5112   | REMUNERACIONES AL PERSONAL DE CARÁCTER TRANSITORIO                                         | \$0.00           | \$0.00           | \$1,691,395.18   | \$0.00           | \$1,691,395.18   | \$0.00           |
| D      | 5113   | REMUNERACIONES ADICIONALES Y ESPECIALES                                                    | \$0.00           | \$0.00           | \$465,910.20     | \$0.00           | \$465,910.20     | \$0.00           |
| D      | 5114   | SEGURIDAD SOCIAL                                                                           | \$0.00           | \$0.00           | \$2,734,097.37   | \$0.00           | \$2,734,097.37   | \$0.00           |
| D      | 5115   | OTRAS PRESTACIONES SOCIALES Y ECONÓMICAS                                                   | \$0.00           | \$0.00           | \$311,469.19     | \$0.00           | \$311,469.19     | \$0.00           |
| D      | 5121   | MATERIALES DE ADMINISTRACIÓN, EMISIÓN DE DOCUMENTOS Y ARTÍCULOS OFICIALES                  | \$0.00           | \$0.00           | \$784,158.95     | \$0.00           | \$784,158.95     | \$0.00           |
| D      | 5122   | ALIMENTOS Y UTENSILIOS                                                                     | \$0.00           | \$0.00           | \$69,800.57      | \$0.00           | \$69,800.57      | \$0.00           |
| D      | 5124   | MATERIALES Y ARTÍCULOS DE CONSTRUCCIÓN Y DE REPARACIÓN                                     | \$0.00           | \$0.00           | \$421,588.82     | \$0.00           | \$421,588.82     | \$0.00           |
| D      | 5125   | PRODUCTOS QUÍMICOS, FARMACÉUTICOS Y DE LABORATORIO                                         | \$0.00           | \$0.00           | \$29,902.18      | \$0.00           | \$29,902.18      | \$0.00           |
| D      | 5126   | COMBUSTIBLES, LUBRICANTES Y ADITIVOS                                                       | \$0.00           | \$0.00           | \$435,411.22     | \$0.00           | \$435,411.22     | \$0.00           |
| D      | 5127   | VESTUARIO, BLANCOS, PRENDAS DE PROTECCIÓN Y ARTÍCULOS DEPORTIVOS                           | \$0.00           | \$0.00           | \$378,117.08     | \$0.00           | \$378,117.08     | \$0.00           |
| D      | 5129   | HERRAMIENTAS, REFACCIONES Y ACCESORIOS MENORES                                             | \$0.00           | \$0.00           | \$141,537.18     | \$0.00           | \$141,537.18     | \$0.00           |
| D      | 5131   | SERVICIOS BÁSICOS                                                                          | \$0.00           | \$0.00           | \$1,311,957.66   | \$0.00           | \$1,311,957.66   | \$0.00           |
| D      | 5132   | SERVICIOS DE ARRENDAMIENTO                                                                 | \$0.00           | \$0.00           | \$351,817.47     | \$0.00           | \$351,817.47     | \$0.00           |
| D      | 5133   | SERVICIOS PROFESIONALES, CIENTÍFICOS Y TÉCNICOS Y OTROS SERVICIOS                          | \$0.00           | \$0.00           | \$10,103,488.24  | \$0.00           | \$10,103,488.24  | \$0.00           |
| D      | 5134   | SERVICIOS FINANCIEROS, BANCARIOS Y COMERCIALES                                             | \$0.00           | \$0.00           | \$361,671.36     | \$0.00           | \$361,671.36     | \$0.00           |
| D      | 5135   | SERVICIOS DE INSTALACIÓN, REPARACIÓN, MANTENIMIENTO Y CONSERVACIÓN                         | \$0.00           | \$0.00           | \$2,616,351.70   | \$0.00           | \$2,616,351.70   | \$0.00           |
| D      | 5136   | SERVICIOS DE COMUNICACIÓN SOCIAL Y PUBLICIDAD                                              | \$0.00           | \$0.00           | \$27,840.00      | \$0.00           | \$27,840.00      | \$0.00           |
| D      | 5137   | SERVICIOS DE TRASLADO Y VIÁTICOS                                                           | \$0.00           | \$0.00           | \$154,862.66     | \$0.00           | \$154,862.66     | \$0.00           |
| D      | 5138   | SERVICIOS OFICIALES                                                                        | \$0.00           | \$0.00           | \$155,011.88     | \$0.00           | \$155,011.88     | \$0.00           |
| D      | 5139   | OTROS SERVICIOS GENERALES                                                                  | \$0.00           | \$0.00           | \$1,655,073.96   | \$0.00           | \$1,655,073.96   | \$0.00           |
| D      | 5241   | AYUDAS SOCIALES A PERSONAS                                                                 | \$0.00           | \$0.00           | \$2,278,180.60   | \$0.00           | \$2,278,180.60   | \$0.00           |
| D      | 5242   | BECAS                                                                                      | \$0.00           | \$0.00           | \$412,995.24     | \$0.00           | \$412,995.24     | \$0.00           |
| D      | 5251   | PENSIONES                                                                                  | \$0.00           | \$0.00           | \$269,345.40     | \$0.00           | \$269,345.40     | \$0.00           |
| D      | 5513   | DEPRECIACIÓN DE BIENES INMUEBLES                                                           | \$0.00           | \$0.00           | \$3,084,768.96   | \$0.00           | \$3,084,768.96   | \$0.00           |
| D      | 5515   | DEPRECIACIÓN DE BIENES MUEBLES                                                             | \$0.00           | \$0.00           | \$1,952,283.55   | \$0.00           | \$1,952,283.55   | \$0.00           |
| D      | 5517   | AMORTIZACIÓN DE ACTIVOS INTANGIBLES                                                        | \$0.00           | \$0.00           | \$213,862.31     | \$0.00           | \$213,862.31     | \$0.00           |
| D      | 5518   | DISMINUCIÓN DE BIENES POR PÉRDIDA U OBSOLESCENCIA                                          | \$0.00           | \$0.00           | \$13,323.88      | \$0.00           | \$13,323.88      | \$0.00           |
| D      | 7410   | DEMANDAS JUDICIALES EN PROCESO DE RESOLUCIÓN                                               | \$0.00           | \$0.00           | \$85,251,988.60  | \$0.00           | \$85,251,988.60  | \$0.00           |
| A      | 7420   | RESOLUCIÓN DE DEMANDAS EN PROCESO JUDICIAL                                                 | \$0.00           | \$0.00           | \$0.00           | \$85,251,988.60  | \$0.00           | \$85,251,988.60  |
| D      | 7630   | BIENES BAJO CONTRATO EN COMODATO                                                           | \$2,527,860.62   | \$0.00           | \$0.00           | \$0.00           | \$2,527,860.62   | \$0.00           |
| A      | 7640   | CONTRATO DE COMODATO POR BIENES                                                            | \$0.00           | \$2,527,860.62   | \$0.00           | \$0.00           | \$0.00           | \$2,527,860.62   |
| D      | 8110   | LEY DE INGRESOS ESTIMADA                                                                   | \$0.00           | \$0.00           | \$85,157,371.00  | \$0.00           | \$85,157,371.00  | \$0.00           |
| A      | 8120   | LEY DE INGRESOS POR EJECUTAR                                                               | \$0.00           | \$0.00           | \$45,655,478.38  | \$90,104,842.71  | \$0.00           | \$44,449,364.33  |
| D      | 8130   | MODIFICACIONES A LA LEY DE INGRESOS ESTIMADA                                               | \$0.00           | \$0.00           | \$4,947,471.71   | \$1,146,652.37   | \$3,800,819.34   | \$0.00           |
| A      | 8140   | LEY DE INGRESOS DEVENGADA                                                                  | \$0.00           | \$0.00           | \$44,508,826.01  | \$44,508,826.01  | \$0.00           | \$0.00           |
| A      | 8150   | LEY DE INGRESOS RECAUDADA                                                                  | \$0.00           | \$0.00           | \$0.00           | \$44,508,826.01  | \$0.00           | \$44,508,826.01  |
| A      | 8210   | PRESUPUESTO DE EGRESOS APROBADO                                                            | \$0.00           | \$0.00           | \$0.00           | \$85,157,371.00  | \$0.00           | \$85,157,371.00  |
| D      | 8220   | PRESUPUESTO DE EGRESOS POR EJERCER                                                         | \$0.00           | \$0.00           | \$131,017,093.90 | \$107,060,554.13 | \$23,956,539.77  | \$0.00           |
| A      | 8230   | MODIFICACIONES AL PRESUPUESTO DE EGRESOS APROBADO                                          | \$0.00           | \$0.00           | \$33,322,639.77  | \$45,859,722.90  | \$0.00           | \$12,537,083.13  |
| D      | 8240   | PRESUPUESTO DE EGRESOS COMPROMETIDO                                                        | \$0.00           | \$0.00           | \$73,737,914.36  | \$37,703,667.81  | \$36,034,246.55  | \$0.00           |
| D      | 8250   | PRESUPUESTO DE EGRESOS DEVENGADO                                                           | \$0.00           | \$0.00           | \$37,703,667.81  | \$36,975,620.51  | \$728,047.30     | \$0.00           |
| D      | 8260   | PRESUPUESTO DE EGRESOS EJERCIDO                                                            | \$0.00           | \$0.00           | \$36,975,620.51  | \$36,975,620.51  | \$0.00           | \$0.00           |
| D      | 8270   | PRESUPUESTO DE EGRESOS PAGADO                                                              | \$0.00           | \$0.00           | \$36,975,620.51  | \$0.00           | \$36,975,620.51  | \$0.00           |
| Total: |        |                                                                                            | \$358,415,920.85 | \$358,415,920.85 | \$842,028,794.22 | \$842,028,794.22 | \$681,490,570.23 | \$681,490,570.23 |

DR. CHRISTIAN GIUSEPE REYES MÉNDEZ  
RECTOR DE LA UPSRJ

MTRO. DIEGO RODRÍGUEZ FERREGRINO  
SECRETARIO ADMINISTRATIVO UPSRJ