

Scientific Journal of Applied Social and Clinical Science

PUBLIC ACCOUNTABILITY WITH SOFTWARE HARMONIZED IN REAL TIME ON A NATIONAL PLATFORM

Salvador Sánchez Ruanova

Faculty of Public Accounting

Benemérita Universidad Autónoma de Puebla, México

Sergio Gabriel Ordoñez Sánchez

Faculty of Public Accounting

Benemérita Universidad Autónoma de Puebla, Mexico

Gabriela García Cruz

Faculty of Public Accounting

Benemérita Universidad Autónoma de Puebla, Mexico

All content in this magazine is licensed under a Creative Commons Attribution License. Attribution-Non-Commercial-Non-Derivatives 4.0 International (CC BY-NC-ND 4.0).



Abstract: The importance and significance of this research lies in proposing the design of an administrative model that is the pillar for the development of software as a real-time government accounting system (SCG) in accordance with the provisions of section VI of article 19 of the Law. General Government Accounting (LGCG), with applicability in all Audited Entities (EF) of the country at the three levels of government, also complies with “generating in real time, financial statements, budget execution and other information that contributes to the decision-making, transparency, programming based on results, evaluation and accountability.” Based on articles 6, 25, 26, 31 section IV, 73 section XXVIII, 74 section VI, 79, 116 section II sixth paragraph and 134 of the Political Constitution of the United Mexican States (CPEUM) and the technical specifications of the LGCG. Currently, there is opacity in the management of public resources and the main objective is to obtain greater transparency in public accountability for citizens and supervisory entities, so that they can have greater and better control of EFs with software harmonized to real time in order to comply with article 16 of the LGCG, which establishes that the SCG they use will record in a harmonious, delimited and specific manner the budgetary and accounting operations derived from their public management and will be capable of issuing reliable, timely financial statements., understandable, periodic and comparable, due to this situation, two basic postulates of government accounting (economic substance and sufficient disclosure) are not respected since operations are not recognized when they are carried out in accordance with the accounting moments of income and expenses. One of the main factors that influence this problem is the complexity of the SCG used by the EFs. For this reason, an administrative model will be designed for the recognition

of real-time operations and that will be the pillar for the development of a SCG that can be operated efficiently by any public servant of the public administration.

Keywords: public accountability, harmonized software, real time and national platform.

INTRODUCTION

The present investigation is based on the accounting harmonization of the financial information issued for the federation, the federal entities, the municipalities and the territorial demarcations of Mexico City based on section XXVIII of article 73 of the CPEUM, which states what following “it is the power of the congress of the union to issue laws on government accounting that will govern public accounting and the homogeneous presentation of financial information, income and expenses, as well as assets, for the federation, the federal entities, the municipalities and the territorial demarcations of Mexico City, in order to guarantee its harmonization at the national level” (Chamber of Deputies of the H. Congress of the Union, 2019). In art. 74 Fracc. VI establishes that the EFs will present their public account no later than April 30 of the following year and the review will be by the Superior Audit of the Federation (ASF), which will have technical and management autonomy in the exercise of its powers. and the oversight function will be carried out in accordance with the principles of legality, definitiveness, impartiality and reliability as established by art. 79 of the CPEUM.

The economic resources available to the federation, the federal entities, the municipalities and the territorial demarcations of Mexico City will apply the principles of efficiency, effectiveness, economy, transparency and quality in their management, based on article 134 of the CPEUM. Therefore, Performance will be

evaluated through indicators of efficiency, effectiveness and economy, likewise, they will be linked to the National Development Plan, considering as the central axis its Budget Based on Results, the Matrix of Results Indicators and the Matrix of the Logical Framework, which will bring with it the respective approval of their public accounts showing an efficient, effective and economic government with adequate transparency and accountability.

As we can see, it indicates that government accounting must be presented in a homogeneous manner in order to guarantee accounting harmonization. From this constitutional foundation we are given the task of carrying out the investigation to verify if the presentation of government accounting is harmonized and in real time; and yes, the public entities of the three levels of government are complying with federal regulations to render their public accounts in accordance with the provisions of the LGCG.

For this purpose, it is considered to propose the design of an administrative model that is the basis for the development of a homogeneous SCG that contributes to public accountability and, most importantly, is articulated with the legal and operational characteristics of the entities. public, and that it be a prototype to be implemented in any entity regardless of the level of government in which it is located, to address the harmonization of government accounting in real time and be considered to be included in a national platform for compliance with the EF.

To make the proposal on the design of an administrative model of government accounting that complies with the specifications established in article 73 section XXVIII of the CPEUM regarding the harmonization of government accounting, which contributes efficiently, effectively and economically with the accountability of public

accounts of the entities at the three levels of government in our country, it is essential to analyze the requirements established in LGCG, in terms of harmonization, preparation and presentation of the Accounting, Budgetary and Programmatic Financial Statements.

To this end, the Chamber of Deputies of the Congress of the Union is in charge of issuing laws on government accounting and has designated CONAC as in charge of monitoring compliance with accounting harmonization at the national level through quarterly evaluations that are carried out on the national platform called “Accounting Harmonization Evaluation System” (SEvAC).

The evaluations carried out on this national platform are made up of five sections:

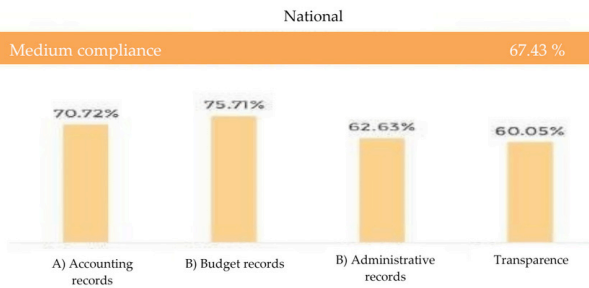
- A. Accounting records
- B. Budget Records
- C. Administrative records
- D. Transparency
- E. Public Account

The public entities obliged to answer the evaluations in 2018 were 5,829, distributed as follows:

Public Entities	Number of Entities
State Executive Branch	32
Legislative, Judicial and State Autonomous Departments	298
Parastatal Entities	1519
Bigger cities	2028
Major Paramunicipal Entities	1302
Small cities	420
Minor Paramunicipal Entities	230

From the evaluation applied by CONAC to compliance with accounting harmonization in fiscal year 2018, it can be concluded that public entities have average compliance, despite the reforms to the LGCG to combat administrative deficiencies, CONAC has not achieved that entities Public authorities

correctly harmonize accounting information to standardize the presentation of the national public account.

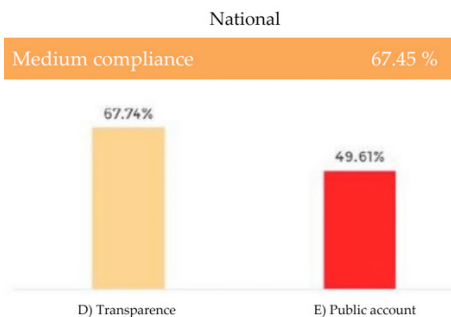


Source: (National Council for Accounting Harmonization, 2019)



Source: (National Council for Accounting Harmonization, 2019)

The results of the last evaluation carried out in the sections of transparency and public account are not favorable, only in transparency they are at 67.74% and in the integration referring to the public account they are in negative figures with a result of 49.61% therefore, the causes that involve the Audited Entities in failing to comply with obligations regarding government accounting must be analyzed.



Source: (National Council for Accounting Harmonization, 2019)

PROBLEM STATEMENT

PROBLEM UNDER INVESTIGATION:

The SCG do not issue financial information in real time, the public servants in charge of carrying out the records do not execute it in accordance with the accounting moments of income and expenses based on what is established in the LGCG and the agreements issued by CONAC. There is anachrony in the presentation of accounting, budgetary and programmatic financial information of the EFs, which causes little clarity in the application of public resources and opacity in public accountability and is not carried out in a prompt and expeditious manner.

SPECIFIC GOALS

Develop an administrative model for the implementation of the design of a SCG that meets the technical specifications of the LGCG and that contributes to real-time public accountability in accordance with article 73 section XXVIII of the CPEUM.

GOALS

The design of an administrative model that can be implemented in software or in a national government accounting harmonization platform that complies with the technical specifications of the LGCG and in general with the CONAC regulations will be presented.

CONCEPTUAL THEORETICAL FRAMEWORK

Government Accounting System: Accounting systems must record in a harmonious, delimited and specific manner the budgetary and accounting operations derived from public management, as well as other economic flows. Likewise, it will generate real-time, reliable, timely, understandable, periodic and comparable financial statements, which will be expressed in monetary terms (National Council for Accounting Harmonization, 2019).

Public entities will be responsible for their accounting, as well as the operation of their system, however, they must ensure that their system meets the following requirements (National Council for Accounting Harmonization, 2019):

- Apply accounting principles and standards in a general and specific manner. (Basic postulates of government accounting).
- It allows you to identify the operations carried out on income, expenses, assets, liabilities and assets of public entities.
- Automatically record budgetary moments with accounting operations, based on accrued expenses.
- Make specific and consistent records that contribute to economic-financial management and contribute to decision-making in real time, to be able to comply with evaluations and the public account.
- It allows the inventories of movable and immovable property of public entities to be identified.

The accounting records of public entities will be kept on a cumulative basis. Which implies that budgetary and accounting transactions will generate automatic and one-time registration; and expense transactions

will be made according to the Date of their realization, regardless of the date of payment, and the date of income will be recorded when the right to collection legally exists (National Council for Accounting Harmonization, 2019).

The accounting moments of income are four: estimated, modified, accrued and collected, which are defined as follows (National Council for Accounting Harmonization, 2019):

- a) The estimated income is the accounting moment that reflects the expected Values that are approved annually in the Income Law for the fiscal year.
- b) The modified income is the accounting moment that reflects the budget adjustments that result from the increases and decreases to the estimated Income Law.
- c) The accrued income is the accounting moment that is carried out when the right to collect the contributions established in the income law of the fiscal year legally exists.
- d) The income collected is the accounting moment that reflects the collection in cash or any other means of payment of contributions.

There are six accounting moments for expenses: estimated, modified, committed, accrued, exercised and paid (National Council for Accounting Harmonization, 2019):

- a) The approved expenditure reflects the annual budget allocations committed in the Expenditure Budget approved by its competent body.
- b) The Modified Spending is made up of the budget allocation that results from incorporating, where appropriate, the budget adjustments to the approved budget that are linked to the increases and decreases in the income received.

- c) Committed Spending is when the administrative act or other legal instrument is formalized in a legal relationship with third parties for the acquisition of goods and services or execution of works.
- d) The accrued expense is when a payment obligation is recognized in favor of third parties for the conformity receipt of goods, services and works duly contracted.
- e) The expense incurred is the accounting moment that reflects the payment order by the competent authority that directly affects the authorized expenditure budget.
- f) The expense paid is the accounting moment that reflects the total or partial cancellation of payment obligations, which is carried out through the disbursement of cash or any other means of payment.

In order for government accounting systems to issue accounting reports and reports in a timely manner, accounting operations must be carried out in a timely manner and are required by CONAC to issue the following information (National Council for Accounting Harmonization, 2019):

As you can see, each of the accounting moments of income and expenses in real time must be respected in order to comply with the provisions of section VI of article 16 of the LGCG. We can see the financial information that the SCG must show is detailed below:

PROGRAMMABLE INFORMATION

- a) Status of activities
- b) Statement of financial position
- c) State of variation in public finances
- d) Statement of changes in financial situation
- e) Cash flow statement
- f) Reports on contingent liabilities
- g) Notes to the financial statements
- h) Analytical status of the asset
- i) Analytical statement of debt and other liabilities, from which the following classifications will be derived:
 1. Short and long term, as well as its internal and external origin;
 2. Sources of financing
 3. By contract currency
 4. By creditor country

BUDGETARY INFORMATION

- a) Analytical income statement, from which the presentation in economic classification by financing source and Concept will be derived, including the surplus income generated.
- b) Analytical statement of the expenditure budget exercise from which the following classifications will be derived:
 1. Administrative
 2. Economical
 3. By purpose of the expense
 4. Functional

The analytical status of the expenditure budget exercise must identify the Values and budget adjustments and sub-exercises by branch and program.

- c) Net debt, financing less amortization, from which the classification will be derived by its origin as internal and external.
- d) Debt interest
- e) A flow of funds that summarizes all operations

PROGRAMMABLE INFORMATION

- a) Expenditure by programmatic category
- b) Investment programs and projects
- c) Results indicators

Complementary information to generate national accounts and meet other requirements from international organizations of which Mexico is a member.

On April 30 of the following year, the public account for the immediately preceding fiscal year must be presented to the Chamber of Deputies through the Superior Audit of the Federation (Chamber of Deputies of the H. Congress of the Union, 2019).

The generation and publication of financial information of public entities will be done in accordance with the standards, structure, formats and content of the information, established for this purpose by the council and disseminated on the Internet page of the public entity. Likewise, the information will be published in the official media in terms of the applicable provisions.

Currently, government entities are not complying with matters relating to the generation of financial information and its transparency in accordance with title V of the LGCG, which results in non-compliance with the constitutional principles of art. 134 of the Magna Carta by virtue of the fact that the application of public resources is not being made transparent.

METHODOLOGY, TECHNIQUES AND MATERIALS USED

The research will be carried out with the following descriptor as the central axis of the research - Real-Time Government Accounting System.

METHOD

This research will be carried out under the mixed method (Deductive-Inductive), since the explanation of the topic will be presented in a general way and will be applied to a specific case and then it will be validated in a particular way to take it from the generality that will allow quantifying the effect of the investigation.

APPROACH

The work will be carried out by analyzing the information quantitatively; which will qualitatively be validated and verified with the researcher's position on the topic that will be developed.

KIND OF INVESTIGATION

This work will be carried out with a type of descriptive research that will allow the analysis of secondary research sources with the objective of describing themes and subthemes related to the origin of the work, reviewing the foundations, concepts and theories, etc.

The research will take an explanatory bias by pointing out the accounting harmonization in public accountability and the effect caused at the end of the year by not accounting for operations carried out in real time.

RANGE

The investigation will be carried out with a transversal scope since the fiscal provisions in force in 2019 will be considered based on the Political Constitution of the United Mexican States, General Law of

Government Accounting, Law of Inspection and Accountability of the Federation, Federal Budget Law and Fiscal Responsibility, Fiscal Coordination Law, Organic Law of the Federal Public Administration, General Law of Administrative Responsibilities and other laws, regulations, agreements and circulars that are applicable.

GEOGRAPHIC SCOPE

This research will be carried out in the State of Puebla which can be applied to any public entity in the country.

DOCUMENTARY RESEARCH

The documentary research will be developed by consulting secondary sources such as: books, newspapers, magazines, laws, tax compilations and electronic addresses.

The collection of information related to the topic was the cited sources, which will subsequently be selected, analyzed and synthesized and comparative tables will be made that will allow the theoretical and referential framework of the work to be built.

FIELD RESEARCH

The field work will be carried out with the application of interviews and questionnaires to experts in the area such as Public Servants, Lawyers, Accountants, External Auditors and other professionals participating in the government administration under the following selection criteria:

- Municipalities with more than 75,000 inhabitants (9 public servants interviewed)
- Municipalities greater than 25,000 and less than 75,000 inhabitants (14 public servants interviewed)
- Municipalities with less than 25,000 inhabitants (12 public servants interviewed)

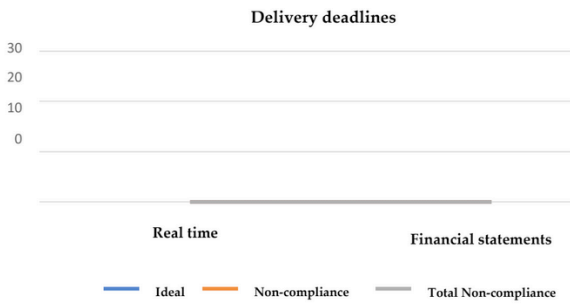
The questionnaire contains 16 items that were applied to 35 public servants responsible for issuing financial, accounting, budgetary and programmatic information.

16 research questions were asked as can be shown in the following link: <https://docs.google.com/forms/d/1czXDHS5KdO7wAK1ErS-yVbR6UTxwnxpa0AboKyLJusM/edit#responses>)

RESULTS OF THE INVESTIGATION

After analyzing the current legal requirements regarding government accounting, the possible consequences of non-compliance with current regulations were analyzed.

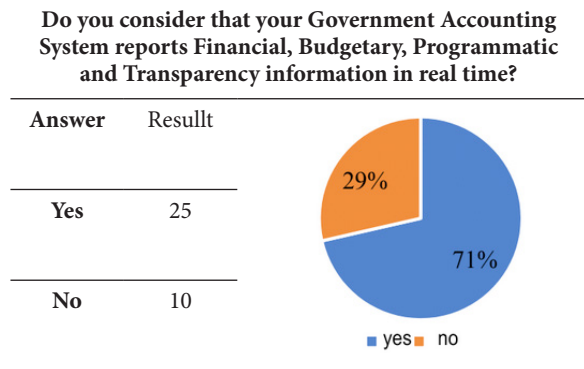
As the first element for the evaluation of art. 19 frac. SAW. From the LGCG we found that financial information must be generated in real time and from the investigation carried out on different EFs it was detected when requesting their daily book that none of them had updated their information since the accounting records reflected in their book at best cases were from three days prior to this generation. When investigating the calendar of obligations of the EFs of the information and documentation to be presented to the Superior Audit of the State of Puebla (ASEP), the deadlines granted by the supervisory entity to the entities to send the requested information range from 12 to 26 days after the close of the reporting period (Honorable Congress of the State of Puebla, 2019). If the ASEP does not require the EFs to deliver the documentation that they are required to present according to the LGCG in real time, accountability and transparency will not be applied promptly and expeditiously.



Source: own elaboration.

After the analysis of the terms that the EFs have, the following questions were formulated to investigate the effect that tolerance causes on the deadline for the delivery of information, which were applied to those responsible for financial information of the different EFs of the state. from Puebla.

As a first point of reference, we focus on investigating whether the government accounting systems in which operations are recorded comply in a timely manner with the applicable regulatory requirements regarding government accounting.

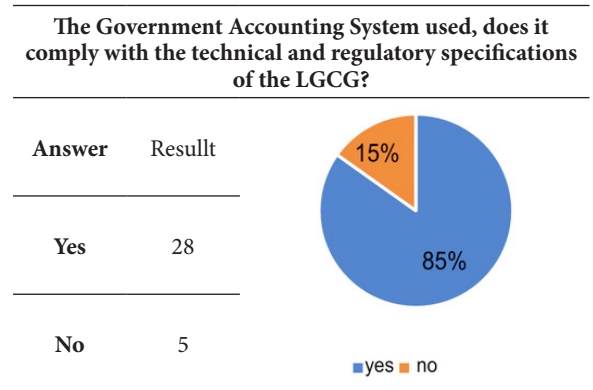


Source: own elaboration

From the surveys applied, it can be detected that 29% of the audited entities believe that they are not generating financial information in real time and have not implemented corrective measures to avoid possible sanctions by an auditing entity.

To understand what could be the reasons why the audited entities are not complying with the current regulations on the matter, it was

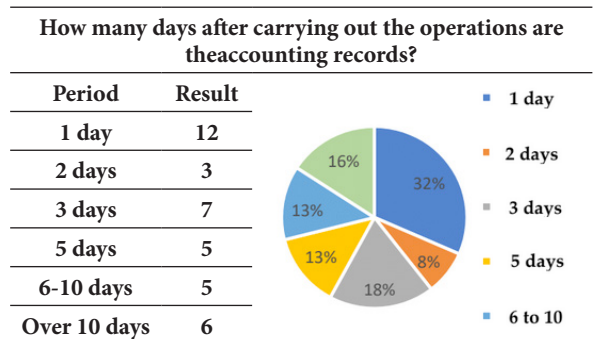
verified whether the non-compliance comes from the Software or is the responsibility of the public servants.



Source: own elaboration.

A total of 15% of the sample determined that their accounting software is the problem of non-compliance with current regulations, although the possibility can not be ruled out that the public servants who manage these systems lack the knowledge to perform them properly.

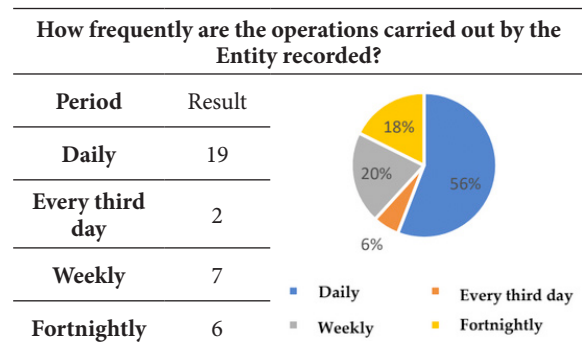
Another factor that also influences non-compliance with current regulations is time, the supervised entities are not respecting the deadlines established in the laws for the generation and publication of financial information.



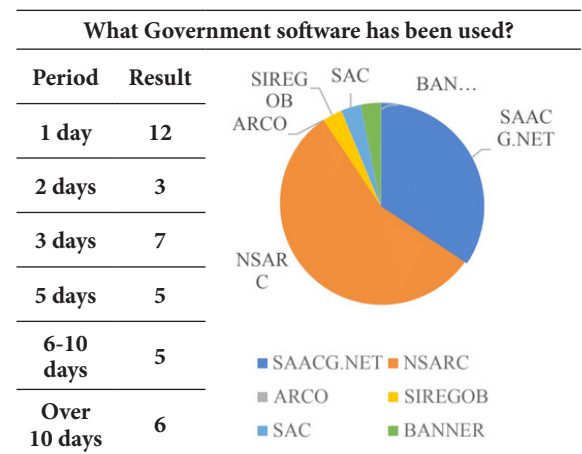
Source: own elaboration.

The total of the sample reflects that its accounting records are made after at least one day has passed and the regulations that govern these operations mention that they

must be accounted for at the time they are made, therefore the accounting reports that are issued will not be in real time and will not contribute to timely decision-making.



Currently, the EFs have the freedom to choose their SCG as long as it complies with the technical specifications issued by CONAC. According to the survey applied, the software with the greatest commercial recognition for the State of Puebla are: NSARC and SAACG.NET themselves, which have an average annual cost of \$50,000.00.



The complication of accounting software today could be considered one of the main causes of non-compliance with the applicable regulations since the registration processes are increasingly complex and cause confusion among users who, for the most part, lack sufficient knowledge to use these software.

Therefore, this research proposes the design of an administrative model so that the software is friendly, easily accessible, free and regulated by the Ministry of Finance and Public Credit (SHCP) and reviewed by the different supervisory entities in the country with the objective of complying with accounting harmonization and ensuring that financial information is available in real time.

CONCLUSION

We can conclude that the design model of a real-time Software or National Government Accounting Platform controlled by the SHCP and that complies with accounting harmonization and the requirements of the applicable legal provisions, contributes to the supervision of public resources, is of great importance. and I optimized the review time of the public accounts of all the audited entities that make up the United Mexican States.

The proposal of the administrative model that is the pillar of the design of the Government Accounting System Software is based on the simplification of the registration of operations and that at the same time is friendly and eliminates the technicalities to make the accounting records.

The administrative units will be responsible for recording the operations that give rise to the accounting moments of income and expenditure in the SCG itself, which must be automatically, integrating the Departures contained in the income laws and expenditure budgets. Contracts, agreements or documents where rights and obligations originate, collections, payments, digital tax receipt online (CFDI), etc.

To comply with the real time, it must be done with a single simultaneous and homogeneous record that links the programmatic and budgetary with the patrimonial based on the accrual and resulting in cumulative balances of the programmatic, budgetary and financial

information in the terms established in the government accounting provisions that are applicable to it and also those related to transparency and oversight of public accounts.

The simplified models of the accounting records are shown below:

For the collection made by the cashier by Concept of contributions, rights, products, uses and other income, the person responsible must verify the collection receipt issued by the corresponding area and fill out the following fields:

Cash outflows from cash and banks that are recognized as expenses and are accompanied by the following minimum supporting documentation:

- Requisition
- CFDI
- Evidence that the contracted good or service was received (logs, warehouse entry and exit reports, photographic evidence, among others)
- Award process
- Pay order

If you have the documentation listed above, the payment will be made, for which the following model is proposed.

To account for cash outflows that do not have any document proving the application of the disbursement, they will be accounted for according to the following model:

In the event that the expenses must be recognized because the following documentation is already available:

- Requisition
- CFDI
- Evidence that the contracted good or service was received
- Award process

But they have not been paid for reasons of financial solvency, the payment commitment

must be recognized as established by the LGCG and accounted for in the SCG:

It follows that the accounting processes of the audited entities in Mexico must operate budgetary and accounting transactions in real time automatically and only once, generating financial, budgetary and programmatic information and based on section VI of article 19 of the LGCG implements a national digital platform that can standardize government accounting at the national level.

As a possible solution, derived from the corresponding analysis and given that the SHCP was already able to control 72 million taxpayers on its SAT platform regarding electronic accounting, tax mailbox and my accounts that it will not be able to carry out with almost ten thousand entities between powers, municipalities, federative entities, constitutionally autonomous organizations, decentralized public organizations and others that have participation in federal resources (Tax Administration Service, 2019).

That is why it is proposed that the SHCP install government accounting software on its platform so that federal entities, municipalities and other EFs can carry out their harmonized accounting and comply with the CPEUM as well as the LGCG regarding the presentation of the public account in addition to transparency and mainly that public accounts can be rendered in real time in a homogeneous manner in an efficient, effective and economic manner, which would benefit everyone, particularly Mexican citizens and supervisory entities in favor of transparency and real-time public accountability.

Derived from my experience as a research professor and external auditor, I have been able to realize that all municipalities have internet service to carry out their accounting records. Likewise, it can be displayed on the page of the Transparency Obligations Portal System (SIPOT).

National Government Accounting Platform Administrative Model by Income					
Accounting departures					
Account	Value	Date	Concept	Departure	Way of payment
Long-Term Recoverable Income					
Management Income					
Cash/Banks					
Budget Departures					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Estimated Income					
Modified Entry					
Earned Income					
Income Collected					

Source: own elaboration

National Government Accounting Platform				
Income				
Incomes	Revenue Law/ Revenue Budget	Approval by the highest authority regarding transfers, increases and reductions in the income budget	Collection right document	CFDI for collected income
Budget classifiers	Estimated	Modified	Accrual	Collected
OUTCOMES	Financial, budgetary, and programmatic statements and their respective notes to the financial statements			

Source: own elaboration

National Government Accounting Platform Administrative Graduation Model					
Accounting departures					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Short-Term Accounts Payable					
Realized Expense					
Cash / Banks					
Budget items					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Modified Spending					
Committed Spending					
Accrued Expenses					

Exercised Expense					
Expense Payment					

Source: own elaboration

National Government Accounting Platform Journal Administrative Model					
Cash outflows without verification of Expense Accounting departures					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Cash / Banks					
Short-Term Accounts Receivable					

Source: own elaboration

National Government Accounting Platform Journal Administrative Model					
Committed Spending Accounting departures					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Realized Expense					
Short-Term Accounts Payable					
Budget items					
Accounting moment	Value	Date	Concept	Departure	Way of payment
Modified Spending					
Committed Spending					
Accrued Expenses					

Source: own elaboration

National Government Accounting Platform						
Expenses						
Incomes	Expenditure Law / budget and expenditures	regarding transfers, increases and reductions in budget of expenses	Agreement by the highest authority	payment obligation document	verification of payment of authorized public servants	release of bank account resource

Source: own elaboration

This page shows us that municipalities comply with their transparency obligations, implementing continuous improvement processes and reviewing the quality of the information they provide. Electronic page is attached (<https://www.plataformadetransparencia.org.mx>).

The same software that can be supported by the planning policies dictated in the National Development Plan 2019-2024 (PDN), which emphasizes eradicating corruption, waste and

frivolity, and the SCG will provide real-time financial information that contributes to the real-time accountability supported by the policy implemented in the PND regarding Internet coverage throughout the country, therefore, the platform implemented by the SCG will be a watershed in the control of public resources that will allow the facts to be identified or acts of corruption to be addressed promptly and fully comply with article 134 of the CPEUM.

REFERENCES

- Auditoría Superior del Estado de Puebla. (12 de Abril de 2019). *Calendario de Obligaciones*. Obtenido de www.auditoriapuebla.gob.mx/sujetos-de-revision/calendario-de-obligaciones
- Cámara de Diputados del H. Congreso de la Unión. (4 de Abril de 2019). *Constitución Política de los Estados Unidos Mexicanos*. Obtenido de <http://www.diputados.gob.mx/LeyesBiblio/index.htm>
- Cámara de Diputados del H. Congreso de la Unión. (06 de Abril de 2019). *Ley Federal de Responsabilidades de los Servidores Públicos*. Obtenido de <http://www.diputados.gob.mx/LeyesBiblio/index.htm>
- Consejo de Armonización Contable. (6 de Abril de 2019). *Postulados básicos de Contabilidad Gubernamental*. Obtenido de https://www.conac.gob.mx/es/CONAC/Normatividad_Vigente
- Consejo Nacional de Armonización Contable. (8 de Abril de 2019). *Clasificador por Rubros de Ingresos*. Obtenido de https://www.conac.gob.mx/es/CONAC/Normatividad_Vigente
- Consejo Nacional de Armonización Contable. (05 de Abril de 2019). *Ley General de Contabilidad Gubernamental*. Obtenido de https://www.conac.gob.mx/es/CONAC/Normatividad_Vigente
- Consejo Nacional de Armonización Contable. (3 de Abril de 2019). *Normas y Metodología para la Determinación de los Momentos Contables de los Egresos*.
- Consejo Nacional de Armonización Contable. (03 de Abril de 2019). *Normas y Metodología para la Determinación de los Momentos Contables de los Ingresos*. Obtenido de <https://www.conac.gob.mx/es/CONAC/home>
- Martner, G. (1979). *Planificación y Presupuesto por Programas*. México: XXI, Editorial Siglo.
- Pico, M. N. (1979). *Antecedentes de la Contabilidad Gubernamental en México*. México: Editorial SPP.
- Rodriguez, M. L. (1971). *Contabilidad Gubernamental*. La Paz Bolivia: Editorial Cooperativa de Artes Gráficas.
- Servicio de Administración Tributaria. (09 de Abril de 2019). *Datos abiertos del Sat*. Obtenido de http://omawww.sat.gob.mx/cifras_sat/Paginas/datos/vinculo.html?page=PadronPorSitRFC.html