**MUNICIPIO DE NAVOJOA, SONORA.**
**CLASIFICACIÓN POR OBJETO DEL GASTO (CAPÍTULO Y CONCEPTO)**
**PERIODO DEL: DEL 01 DE ENERO AL 30 DE SEPTIEMBRE DE 2026**

| CLAVE | CAPITULO | APROBADO | EGRESOS | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | AUMENTO | REDUCCION | MODIFICADO | COMPROMETIDO | DEVENGADO | PAGADO | SUBEJERCIDO |
| **10000** | **SERVICIOS PERSONALES** | **320,449,029** | **0** | **0** | **320,449,029** | **223,659,386** | **223,659,386** | **219,174,265** | **96,789,643** |
| 11101 | Dietas | 6,593,583 | 0 | 0 | 6,593,583 | 4,441,523 | 4,441,523 | 4,441,523 | 2,152,060 |
| 11301 | Sueldos | 161,681,427 | 0 | 0 | 161,681,427 | 126,652,680 | 126,652,680 | 126,610,741 | 35,028,746 |
| 12101 | Honorarios | 2,518,000 | 0 | 0 | 2,518,000 | 1,616,510 | 1,616,510 | 1,616,510 | 901,490 |
| 12201 | Sueldo base al personal eventual | 16,971,448 | 0 | 0 | 16,971,448 | 394,390 | 394,390 | 394,390 | 16,577,058 |
| 13101 | Primas y acreditaciones por años de servicio efect | 12,319,002 | 0 | 0 | 12,319,002 | 9,899,909 | 9,899,909 | 9,899,909 | 2,419,094 |
| 13201 | Prima Vacacional | 4,291,015 | 0 | 0 | 4,291,015 | 4,134,891 | 4,134,891 | 4,134,891 | 156,124 |
| 13202 | Gratificación fin de año | 28,331,690 | 0 | 0 | 28,331,690 | 4,801,298 | 4,801,298 | 4,801,298 | 23,530,393 |
| 13301 | Remuneraciones por horas extraordinarias | 6,370,326 | 0 | 0 | 6,370,326 | 6,065,879 | 6,065,879 | 6,065,879 | 304,447 |
| 14101 | Cuotas por servicio médico del ISSSTESON | 32,435,814 | 0 | 0 | 32,435,814 | 29,144,755 | 29,144,755 | 25,452,377 | 3,291,059 |
| 14102 | Cuotas por seguro de vida al ISSSTESON | 496,149 | 0 | 0 | 496,149 | 1,555 | 1,555 | 1,555 | 494,594 |
| 14103 | Cuotas por seguro de retiro al ISSSTESON | 137,726 | 0 | 0 | 137,726 | 2,255,214 | 2,255,214 | 2,255,214 | -2,117,488 |
| 14106 | Otras prestaciones de seguridad social | 3,211,586 | 0 | 0 | 3,211,586 | 2,972,097 | 2,972,097 | 2,972,097 | 239,489 |
| 14301 | Pagas de defunción, pensiones y jubilaciones | 19,763,603 | 0 | 0 | 19,763,603 | 17,250,901 | 17,250,901 | 17,015,104 | 2,512,702 |
| 15101 | Aportaciones al Fondo de Ahorro de los Trabajadores | 3,013,443 | 0 | 0 | 3,013,443 | 1,985,286 | 1,985,286 | 1,470,279 | 1,028,157 |
| 15409 | Bono para despensa | 9,076,800 | 0 | 0 | 9,076,800 | 7,025,100 | 7,025,100 | 7,025,100 | 2,051,700 |
| 15410 | Ayuda para Casa Habitación | 3,732,000 | 0 | 0 | 3,732,000 | 2,879,200 | 2,879,200 | 2,879,200 | 852,800 |
| 15901 | Otras prestaciones | 2,281,266 | 0 | 0 | 2,281,266 | 1,445,600 | 1,445,600 | 1,445,600 | 835,666 |
| 16101 | Previsión para Incremento de Sueldos. | 6,260,951 | 0 | 0 | 6,260,951 | 0 | 0 | 0 | 6,260,951 |
| 17102 | Estímulos al personal | 963,200 | 0 | 0 | 963,200 | 692,600 | 692,600 | 692,600 | 270,600 |
| **20000** | **Materiales y Suministros** | **82,889,392** | **19,223,500** | **10,000,000** | **92,112,892** | **64,781,633** | **64,777,240** | **62,835,366** | **27,335,652** |
| 21101 | Materiales, útiles y equipos menores de oficina | 3,041,531 | 825,000 | 0 | 3,866,531 | 2,455,577 | 2,455,577 | 2,281,731 | 1,410,953 |
| 21601 | Material de limpieza | 732,495 | 85,000 | 0 | 817,495 | 358,843 | 358,843 | 352,830 | 458,653 |
| 22101 | Productos alimenticios para el personal en las instalaciones | 1,290,199 | 444,000 | 0 | 1,734,199 | 1,531,182 | 1,531,182 | 1,405,120 | 203,017 |
| 22106 | Adquisición de agua potable | 359,283 | 83,000 | 0 | 442,283 | 303,086 | 303,086 | 226,651 | 139,197 |
| 22201 | Alimentos de Animales | 0 | 0 | 0 | 0 | 1,746 | 1,746 | 1,746 | -1,746 |
| 22301 | Utensilios para el servicio de alimentación | 0 | 192,000 | 0 | 192,000 | 94,088 | 94,088 | 94,088 | 97,912 |
| 24101 | Producto Minerales no Metálicos | 0 | 10,000,000 | 0 | 10,000,000 | 6,276,269 | 6,276,269 | 6,045,399 | 3,723,731 |
| 24201 | Cemento y productos de concreto | 15,000,000 | 0 | 10,000,000 | 5,000,000 | 0 | 0 | 0 | 5,000,000 |
| 24601 | Material eléctrico y electrónico | 1,879,816 | 1,200,000 | 0 | 3,079,816 | 2,924,442 | 2,924,442 | 2,911,542 | 155,374 |
| 25401 | Materiales,Accesorios y Suministros Medicos | 801,435 | 32,000 | 0 | 833,435 | 517,813 | 517,813 | 515,497 | 315,622 |
| 26101 | Combustibles | 52,761,948 | 6,179,000 | 0 | 58,940,948 | 46,383,087 | 46,378,694 | 45,135,557 | 12,562,254 |
| 26102 | Lubricantes y Aditivos | 2,665,546 | 0 | 0 | 2,665,546 | 538,752 | 538,752 | 501,329 | 2,126,794 |
| 27101 | Vestuario y uniformes | 2,413,290 | 38,500 | 0 | 2,451,790 | 2,213,628 | 2,213,628 | 2,213,628 | 238,162 |
| 27201 | Prendas de seguridad y protección personal | 0 | 0 | 0 | 0 | 6,786 | 6,786 | 6,786 | -6,786 |
| 28201 | Materiales de seguridad publica | 177,886 | 0 | 0 | 177,886 | 134,043 | 134,043 | 134,043 | 43,843 |
| 28301 | Prendas de protección para seguridad pública y nac | 479,776 | 0 | 0 | 479,776 | 189,979 | 189,979 | 189,979 | 289,797 |
| 29101 | Herramientas menores | 317,911 | 145,000 | 0 | 462,911 | 852,313 | 852,313 | 819,441 | -389,402 |
| 29401 | Refacciones y accesorios menores de equipo de computo y tecnologías de la información | 968,277 | 0 | 0 | 968,277 | 0 | 0 | 0 | 968,277 |
| **30000** | **Servicios Generales** | **149,516,210** | **23,457,900** | **16,925,000** | **156,049,111** | **123,440,017** | **123,440,017** | **118,563,245** | **32,609,094** |
| 31101 | Energía eléctrica | 2,867,682 | 201,000 | 0 | 3,068,682 | 2,053,060 | 2,053,060 | 2,053,060 | 1,015,622 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 31104 | Servicio de alumbrado público | 25,546,030 | 0 | 3,000,000 | 22,546,030 | 15,739,880 | 15,739,880 | 15,739,880 | 6,806,150 |
| 31301 | Agua | 120,000 | 0 | 0 | 120,000 | 282 | 282 | 282 | 119,718 |
| 31401 | Telefonia Tradicional | 139,537 | 8,800 | 0 | 148,337 | 128,597 | 128,597 | 65,211 | 19,739 |
| 31601 | Servicio de Telecomunicaciones y Satelites | 294,627 | 60,000 | 0 | 354,627 | 260,191 | 260,191 | 260,191 | 94,435 |
| 31701 | Serv.de Acceso a Internet,Redes y Procesam.de Inf. | 1,060,544 | 703,000 | 0 | 1,763,544 | 1,399,798 | 1,399,798 | 1,398,615 | 363,746 |
| 32101 | Arrendamiento de Terrenos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32201 | Arrendamiento de Edificios | 0 | 0 | 0 | 0 | 34,800 | 34,800 | 34,800 | -34,800 |
| 32301 | Arrendamiento de muebles, maquinaria y equipo | 546,892 | 14,600 | 0 | 561,492 | 317,396 | 317,396 | 246,125 | 244,096 |
| 32302 | Arrendamiento de equipo y bienes informáticos | 934,213 | 0 | 0 | 934,213 | 700,659 | 700,659 | 622,808 | 233,553 |
| 32601 | Arrendamiento de Maquinaria,Otros Equipos y Herram | 9,034,750 | 5,400,000 | 0 | 14,434,750 | 11,058,657 | 11,058,657 | 10,661,357 | 3,376,093 |
| 33101 | Serv.Legales de Contab.Auditorias y Relacionados | 1,025,903 | 850,000 | 0 | 1,875,903 | 986,423 | 986,423 | 986,423 | 889,480 |
| 33301 | Servicios de Informática | 50,000 | 393,000 | 0 | 443,000 | 225,516 | 225,516 | 225,516 | 217,484 |
| 33302 | Servicios de consultarías | 6,394,101 | 1,495,000 | 0 | 7,889,101 | 4,701,755 | 4,701,755 | 4,583,435 | 3,187,346 |
| 33401 | Servicios de Capacitacion | 4,336,667 | 832,000 | 0 | 5,168,667 | 4,668,900 | 4,668,900 | 4,668,900 | 499,767 |
| 33603 | Impresiones y publicaciones oficiales | 483,011 | 257,000 | 0 | 740,011 | 499,728 | 499,728 | 499,728 | 240,283 |
| 33901 | Servicios profesionales, científicos y técnicos in | 0 | 0 | 0 | 0 | 3,821,507 | 3,821,507 | 3,821,507 | -3,821,507 |
| 34101 | Servicios financieros y bancarios | 3,468,113 | 2,400,000 | 0 | 5,868,113 | 3,910,423 | 3,910,423 | 3,910,423 | 1,957,690 |
| 34301 | Servicios de recaudación, traslado y custodia de v | 9,275,197 | 0 | 5,000,000 | 4,275,197 | 3,848,558 | 3,848,558 | 3,848,558 | 426,639 |
| 34401 | Seguros de responsabilidad patrimonial y fianzas | 1,271,471 | 1,239,500 | 0 | 2,510,971 | 2,978,783 | 2,978,783 | 2,544,798 | -467,812 |
| 34701 | Fletes y maniobras | 336,008 | 198,000 | 0 | 534,008 | 453,836 | 453,836 | 453,836 | 80,172 |
| 35101 | Mantenimiento y conservación de inmuebles | 14,413,498 | 0 | 3,225,000 | 11,188,498 | 8,661,479 | 8,661,479 | 8,067,391 | 2,527,018 |
| 35102 | Mantenimiento y conservación de áreas deportivas | 529,329 | 50,000 | 0 | 579,329 | 298,359 | 298,359 | 298,359 | 280,970 |
| 35104 | Mantenimiento y conservación de panteones | 230,147 | 0 | 0 | 230,147 | 0 | 0 | 0 | 230,147 |
| 35107 | Conservación de alumbrado público | 2,311,801 | 3,000,000 | 0 | 5,311,801 | 3,634,905 | 3,634,905 | 3,603,839 | 1,676,896 |
| 35109 | Conservacion y mtto de señales de transito | 0 | 0 | 0 | 0 | 766,061 | 766,061 | 766,061 | -766,061 |
| 35110 | Mantenimiento y Conservación de Relleno Sanitario | 10,733,196 | 0 | 0 | 10,733,196 | 7,483,392 | 7,483,392 | 6,651,904 | 3,249,804 |
| 35201 | Mantenimiento y cons. de mob. y equipo | 515,614 | 16,000 | 0 | 531,614 | 363,612 | 363,612 | 321,223 | 168,002 |
| 35302 | Mantenimiento y Conserv.de Bienes Informaticos | 12,373 | 0 | 0 | 12,373 | 0 | 0 | 0 | 12,373 |
| 35501 | Mantenimiento y conservación de equipo de transpor | 4,515,093 | 1,036,000 | 0 | 5,551,093 | 4,318,133 | 4,318,133 | 4,201,532 | 1,232,960 |
| 35701 | Mantenimiento y conservación de maquinaria y equip | 7,689,000 | 1,760,000 | 0 | 9,449,000 | 7,382,332 | 7,382,332 | 5,916,713 | 2,066,667 |
| 35801 | Servicios de limpieza y manejo de desechos | 38,509 | 302,000 | 0 | 340,509 | 320,392 | 320,392 | 320,392 | 20,117 |
| 36101 | Difusión por radio, televisión y otros medios de m | 8,299,564 | 0 | 0 | 8,299,564 | 7,088,079 | 7,088,079 | 6,982,055 | 1,211,484 |
| 36301 | Servicios de creatividad, reproducción y producció | 0 | 0 | 0 | 0 | 165,300 | 165,300 | 0 | -165,300 |
| 37201 | Pasajes terrestres | 33,319 | 67,000 | 0 | 100,319 | 91,678 | 91,678 | 91,678 | 8,641 |
| 37501 | Viáticos | 1,602,474 | 561,000 | 0 | 2,163,474 | 1,376,019 | 1,376,019 | 1,376,019 | 787,455 |
| 38201 | Gastos de orden social y cultural | 14,789,230 | 1,724,000 | 0 | 16,513,230 | 9,547,328 | 9,547,328 | 9,222,315 | 6,965,902 |
| 39201 | Impuestos y Derechos | 28,664 | 140,000 | 0 | 168,664 | 101,158 | 101,158 | 88,454 | 67,506 |
| 39401 | Sentencias y Resoluciones Judiciales | 5,897,077 | 0 | 5,700,000 | 197,077 | 321,590 | 321,590 | 321,590 | -124,513 |
| 39501 | Penas, multas, accesorios y actualizaciones | 36,355 | 0 | 0 | 36,355 | 0 | 0 | 0 | 36,355 |
| 39801 | Impuesto sobre nóminas y otros que se deriven de una relación laboral | 8,620,522 | 250,000 | 0 | 8,870,522 | 12,064,918 | 12,064,918 | 12,064,918 | -3,194,396 |
| 39901 | Servicios asistenciales | 1,896,502 | 500,000 | 0 | 2,396,502 | 1,666,532 | 1,666,532 | 1,643,350 | 729,970 |
| 39902 | Servicio de administración del impuesto predial | 139,200 | 0 | 0 | 139,200 | 0 | 0 | 0 | 139,200 |
| **40000** | **TRANSF, ASIGNAC, SUBS Y OTRAS** | **205,373,029** | **4,000,000** | **0** | **209,373,029** | **165,596,182** | **165,596,182** | **161,407,706** | **43,776,848** |
| 41502 | Transferencias para gastos de operación | 81,372,470 | 0 | 0 | 81,372,470 | 83,787,413 | 83,787,413 | 80,395,218 | -2,414,943 |
| 43301 | Subsidio a la Inversiòn | 136,492 | 0 | 0 | 136,492 | 14,466 | 14,466 | 14,466 | 122,026 |
| 44101 | Ayudas sociales a personas | 10,511,474 | 130,000 | 0 | 10,641,474 | 5,420,546 | 5,420,546 | 5,295,956 | 5,220,928 |
| 44204 | Fomento deportivo | 3,748,699 | 2,100,000 | 0 | 5,848,699 | 6,126,226 | 6,126,226 | 5,872,622 | -277,527 |
| 44301 | Ayudas sociales a instituciones de enseñanza | 0 | 1,770,000 | 0 | 1,770,000 | 2,848,069 | 2,848,069 | 2,836,897 | -1,078,069 |
| 44302 | Acciones sociales básicas (desayunos escolares) | 5,665,917 | 0 | 0 | 5,665,917 | 0 | 0 | 0 | 5,665,917 |

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|---|---|---|---|---|---|---|---|---|---|
| 44501 | Ayudas sociales a instituciones sin fines de lucro | 0 | 0 | 0 | 0 | 1,856,404 | 1,856,404 | 1,827,404 | -1,856,404 |
| 45201 | Jubilaciones | 103,937,978 | 0 | 0 | 103,937,978 | 65,543,057 | 65,543,057 | 65,165,143 | 38,394,921 |
| **50000** | **BIENES MUEBLES, INMUEBLES E INTAN.** | **73,844,476** | **61,684,833** | **3,000,000** | **132,529,309** | **145,687,273** | **145,687,273** | **132,038,969** | **-13,157,963** |
| 51101 | Muebles de Oficina y Estanteria | 1,202,283 | 230,000 | 0 | 1,432,283 | 490,272 | 490,272 | 478,904 | 942,011 |
| 51501 | Equipo de cómputo y de tecnologías de la informaci | 758,189 | 697,000 | 0 | 1,455,189 | 906,933 | 906,933 | 906,933 | 548,256 |
| 51901 | Equipo de administración | 26,000 | 0 | 0 | 26,000 | 0 | 0 | 0 | 26,000 |
| 52101 | Equipo y Aparatos Audiovisuales | 51,797 | 0 | 0 | 51,797 | 212,502 | 212,502 | 212,502 | -160,705 |
| 52301 | Cámaras Fotográficas y de Video | 69,135 | 90,000 | 0 | 159,135 | 40,020 | 40,020 | 40,020 | 119,115 |
| 53101 | Equipo Médico y de Laboratorio | 2,335,475 | 0 | 0 | 2,335,475 | 89,017 | 89,017 | 89,017 | 2,246,459 |
| 54101 | Automoviles y Camiones | 42,146,384 | 29,667,833 | 0 | 71,814,217 | 63,851,829 | 63,851,829 | 55,997,009 | 7,962,388 |
| 54201 | Carrocerìas y Remolques | 0 | 0 | 0 | 0 | 42,400 | 42,400 | 42,400 | -42,400 |
| 56101 | Maquinaria y equipo agropecuario | 1,028,000 | 690,000 | 0 | 1,718,000 | 1,715,440 | 1,715,440 | 0 | 2,560 |
| 56201 | Maquinari y Equipo Industrial | 4,000,000 | 0 | 3,000,000 | 1,000,000 | 80,430 | 80,430 | 80,430 | 919,570 |
| 56301 | Maquinaria Y Equipo de Construcción | 5,800,000 | 20,400,000 | 0 | 26,200,000 | 51,771,970 | 51,771,970 | 50,239,262 | -25,571,970 |
| 56501 | Equipo de Comunicación y Telecomunicación | 3,246,599 | 60,000 | 0 | 3,306,599 | 2,276,417 | 2,276,417 | 2,276,417 | 1,030,182 |
| 56601 | Equipos de Generación Eléctrica, Aparatos y Acceso | 0 | 0 | 0 | 0 | 3,591,811 | 3,591,811 | 1,077,543 | -3,591,811 |
| 56701 | Herramientas y Maquinas | 112,309 | 0 | 0 | 112,309 | 19,700 | 19,700 | 0 | 92,609 |
| 56702 | Refacciones y Accesorios Mayores | 19,673 | 0 | 0 | 19,673 | 0 | 0 | 0 | 19,673 |
| 58101 | Terrenos | 7,149,632 | 9,760,000 | 0 | 16,909,632 | 16,834,000 | 16,834,000 | 16,834,000 | 75,632 |
| 59101 | Software | 5,899,000 | 90,000 | 0 | 5,989,000 | 3,764,533 | 3,764,533 | 3,764,533 | 2,224,467 |
| **60000** | **INVERSION PUBLICA** | **104,056,117** | **15,200,000** | **7,997,834** | **111,258,283** | **65,621,936** | **65,621,936** | **65,621,936** | **45,636,347** |
| 61414 | Mejoramiento de Imagen Urbana | 10,206,733 | 15,200,000 | 0 | 25,406,733 | 46,869,297 | 46,869,297 | 46,869,297 | -21,462,564 |
| 61415 | Infraestructura Básica y Equip. Social | 92,549,384 | 0 | 7,997,834 | 84,551,550 | 18,752,639 | 18,752,639 | 18,752,639 | 65,798,911 |
| 62211 | Infraestructura y equipamiento en materia de cultura, deporte y recreación | 1,300,000 | 0 | 0 | 1,300,000 | 0 | 0 | 0 | 1,300,000 |
| **70000** | **INVERSIONES FINANCIERAS Y OTRAS PROVISIONES** | **100,000** | **0** | **0** | **100,000** | **75,926** | **75,926** | **75,926** | **24,074** |
| 79901 | Otras erogaciones especiales | 100,000 | 0 | 0 | 100,000 | 75,926 | 75,926 | 75,926 | 24,074 |
| **90000** | **DEUDA PUBLICA** | **71,344,827** | **6,950,000** | **3,303,400** | **74,991,427** | **77,244,355** | **77,244,355** | **74,584,410** | **-2,252,928** |
| 91101 | Amortización de Capital a Largo Plazo | 8,329,902 | 0 | 0 | 8,329,902 | 6,191,037 | 6,191,037 | 6,191,037 | 2,138,865 |
| 91102 | Amostización de Capital a Corto Plazo | 37,454,545 | 5,300,000 | 0 | 42,754,545 | 50,781,896 | 50,781,896 | 50,781,896 | -8,027,350 |
| 92101 | Pago de Intereses a Largo Plazo | 6,920,905 | 0 | 0 | 6,920,905 | 5,210,943 | 5,210,943 | 5,210,943 | 1,709,962 |
| 92102 | Pago de Intereses a Corto Plazo | 1,652,121 | 1,650,000 | 0 | 3,302,121 | 2,729,596 | 2,729,596 | 2,729,596 | 572,525 |
| 99101 | ADEFAS | 16,987,354 | 0 | 3,303,400 | 13,683,954 | 12,330,884 | 12,330,884 | 9,670,939 | 1,353,070 |
| **TOTAL EGRESOS** | | **1,007,573,080** | **130,516,233** | **41,226,234** | **1,096,863,080** | **866,106,708** | **866,102,314** | **834,301,824** | **230,760,766** |