

SEGUNDO AVANCE DE GESTIÓN FINANCIERA 2023



DICIEMBRE 2023



OFICIO No. TES/LGS/0770 /2024

Asunto: Envió la información correspondiente al Segundo Avance de Gestion Financiera 2023

DR. JORGE ALEJANDRO ORTIZ RAMIREZ AUDITOR SUPERIOR DEL ESTADO DE JALISCO P R E S E N T E

Por medio de la presente aprovecho la ocasión para saludarlo y hacerle entrega **del Segundo Avance de Gestion Financiera de 2023,** del Municipio de Guadalajara, se anexa 01 memoria USB y 01 CD, el cual se enlista el contenido:

Un cuadernillo con las Carátulas impresas de la ASEJ foliadas de la hoja 001 a 066

1. Un disco compacto que contiene la carpeta de la base de datos y la carpeta de reportes de los Movimientos de los Fondos de referencia

Manifiesto bajo protesta de decir verdad, que los medios (magnéticos-electrónicos) presentados, contienen información idéntica a la documentación original, comprobatoria y justificativa del Segundo Avance de Gestion Financiera 2023, por lo cual dicha documentación se quedará en posesión y resguardo de este Ayuntamiento para dar cumplimiento en su momento, a lo establecido en el artículo 35 de la Ley de Fiscalización Superior y Rendición de Cuentas del Estado de Jalisco y sus Municipios; lo anterior en concordancia con el artículo 33 de la ley mencionada con anterioridad.

Agradezco de antemano su atención y quedo sus órdenes para cualquier duda o comentario al respecto.

ATENTAMENTE
GUADALAJARA, JAL. A 29 DE PERRERO DEL 2024

MTRO. LUIS GARCIA SOTE O
TESORERO MUNICIPAL DEL TAMBIENTO
DE GUADALAJARA

Vesorería

AUDITORIA SUPERIOR DEL ESTADO DE JALISCO
Se recibio 1
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AYAR/IOOM/meve

SE RECIBE DOCUMENTACIÓN ANEXA A RESERVA DE VERIFICAR SÚ CONTENIDO DIRECCION DE RESPONSABILIDADES

Miguel Blanco #901, esq. Colón, Col. Centro, C.P. 44100, Guadalajara, Jalisco México. 3837 2600, Ext. 2000



FLUJO CONTABLE DE INGRESOS Y EGRESOS



MUNICIPIO GUADALAJARA FLUJO CONTABLE DE INGRESOS Y EGRESOS

DEL 1 DE JULIO AL 31 DE DICIEMBRE DE 2023

			INGRESO			
TÍTULO —	ESTIMADO	AMPLIACIÓN Y REDUCCIÓN	MODIFICADO	DEVENGADO	AVANCE FINANCIERO	PENDIENTE DE INGRESAR
Impuestos	2,412,343,546.07	154,852,530.59	2,567,196,076.66	2,688,952,449.85	104.74%	-4.74%
Cuotas y aportaciones de seguridad social	0.00	0.00	0.00	0.00	0.00%	100.00%
Contribuciones de mejora	0.00	0.00	0.00	490,355.75	0.00%	100.00%
Derechos	1,154,112,400.16	180,776,667.81	1,334,889,067.97	1,374,889,925.64	103.00%	-3.00%
Productos	126,773,382.99	26,435,937.07	153,209,320.06	189,903,075.27	123.95%	-23.95%
Aprovechamientos	462,922,303.12	22,600,343.63	485,522,646.75	150,724,855.73	31.04%	68.96%
Ingresos por venta de bienes, prestación de servicios y otros ingresos	0.00	0.00	0.00	0.00	0.00%	100.00%
Participaciones, aportaciones, convenios, incentivos derivados de la colaboración fiscal y fondos distintos	6,445,848,367.66	516,266,594.13	6,962,114,961.79	6,877,031,408.56	98.78%	1.22%
Transferencias, asignaciones, subsidios y subvenciones, y pensiones y jubilaciones	0.00	0.00	0.00	0.00	0.00%	100.00%
Ingresos derivados de financiamiento	0.00	0.00	0.00	0.00	0.00%	100.00%
TOTAL	10,602,000,000.00	900,932,073.23	11,502,932,073.23	11,281,992,070.80	98.08%	1.92%

			EGRESOS			
CAPÍTULO	APROBADO	AMPLIACIONES/ (REDUCCIONES)	MODIFICADO	DEVENGADO	AVANCE FINANCIERO	PENDIENTE POR EJERCER
Servicios personales	4,963,366,746.71	0.00	4,963,366,746.71	4,896,167,882.41	98.65%	1.35%
Materiales y suministros	462,248,614.97	39,901,058.86	502,149,673.83	480,930,495.55	95.77%	4.23%
Servicios generales	2,405,308,042.31	236,699,081.63	2,642,007,123.94	2,602,374,757.70	98.50%	1.50%
Transferencias, asignaciones, subsidios y otras ayudas	1,143,534,725.70	150,274,569.83	1,293,809,295.53	1,290,174,597.58	99.72%	0.28%
Bienes muebles, inmuebles e intangibles	116,056,621.26	89,091,945.43	205,148,566.69	196,558,956.86	95.81%	4.19%
Inversión pública	1,275,000,000.05	329,041,443.29	1,604,041,443.34	1,600,101,598.48	99.75%	0.25%
Inversiones financieras y otras provisiones	10,000,000.00	-9,991,129.71	8,870.29	0.00	0.00%	100.00%
Participaciones y aportaciones	0.00	0.00	0.00	0.00	0.00%	100.00%
Deuda pública	226,485,249.00	65,915,103.90	292,400,352.90	292,400,330.86	100.00%	0.00%
Q & DOTAL /	10,602,000,000.00	900,932,073.23	11,502,932,073.23	11,358,708,619.44	98.75%	1.25%

Bajo protesta de decir verdad declaramos que os estados firancieros y sus notas, son razonablemente correctos y son responsabilidad del emiser.

Presidente in termodel MUNICIPIO DE GUADALAJARA

Presidentia Municipal

MTRO. LUIS GARCÌA SOTELO TESORERO MUNICIPAL AUDITORIA SUPERIOR OEL ESTADO DE JALISCO

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EVALUACION PROGRAMAS

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EVALUACIÓN DE PROGRAMAS MUNICIPIO GUADALAJARA DEL 1 DE JULIO AL 31 DE DICIEMBRE DE 2023



INTRODUCCIÓN

El fundamento legal se muestra bajo los principios que determina la Ley de Fiscalización Superior y Rendición de Cuentas del Estado de Jalisco y sus Municipios (LFSRC), en la cual se menciona que los sujetos obligados deberán aplicar los criterios de control y rendición de cuentas, en la administración y en el ejercicio de los recursos públicos.

La LFSRC menciona que las entidades fiscalizadas deberán, entre otros, rendir a la Auditoría Superior el informe de avances de gestión financiera y el informe anual de gestión financiera del ejercicio fiscal correspondiente. Además, la Ley menciona que deberán entregar un informe anual de desempeño en la gestión, el cual deberá contener cuando menos:

- Evidencia sobre los logros e impactos generados en función a los objetivos estratégicos propuestos para el sector específico, en el mediano plazo, de conformidad con el Sistema de Evaluación del Desempeño.
- Las metodologías utilizadas para evaluar, recabar y analizar información con criterios explícitos de interpretación de resultados. Estos informes deberán acompañarse a la cuenta pública que remita al Congreso del Estado.

Todo ello con el propósito de que se realice la evaluación del desempeño, la cual se sustenta en la medición y revisión de las metas y objetivos alcanzados por los órdenes de gobierno estatal y municipal, así como a las entidades fiscalizables, para que se valore la eficiencia en la utilización de recursos públicos y la eficacia en el logro de los objetivos y las metas comprometidos en los instrumentos de planeación y programación de la actividad gubernamental.

A. RESULTADOS DE LA GESTIÓN

1. Programas con Matrices de Indicadores para Resultados

La Ley de Planeación Participativa para el Estado de Jalisco y sus Municipios (LPPJM) tiene por objeto, entre otros, el establecer las normas y principios básicos de la planeación de las actividades de la administración pública estatal, regional y municipal para contribuir con el desarrollo integral y sustentable del Estado, así como establecer las bases de

integración y funcionamiento del Sistema Estatal de Planeación Participativa del Estado de Jalisco.

En este tenor, la planeación municipal de Guadalajara está orientada bajo la LPPJM y el Reglamento de Participación Ciudadana y Planeación Participativa para la Gobernanza (RGCPPG), considerando el principio de coordinación y enlace de los objetivos, estrategias y acciones que se implementarán para la consecución de los fines que generen impactos reales y medibles para la ciudadanía.

Uno de los principales instrumentos de planeación participativa que permite definir la ruta que guiará las acciones de gobierno para la transformación de Guadalajara es el Plan Municipal de Desarrollo y Gobernanza 2021-2024, 500 | Visión 2042 (PMDyG).

El PMDyG se fundamenta de conformidad con el artículo 45 de la LPPEJM en el cual se menciona que los municipios deberán contar con un Plan Municipal de Desarrollo y Gobernanza, y en el artículo 46, en donde se menciona que deberá precisar los objetivos, estrategias, metas e indicadores que coadyuven al desarrollo integral del municipio a corto, mediano y largo plazo.

La visión 2042 del PMDyG se integró gracias al resultado de un proceso de discusión, análisis y concertación entre los diferentes sectores de la sociedad tapatía, representados en el Consejo Municipal de Participación Ciudadana y el Consejo de Participación y Planeación para el Desarrollo Municipal, orientado por el principio de la gobernanza, en el cual la ciudadanía y el Gobierno Municipal definieron los objetivos estratégicos de mediano y largo plazo, así como las estrategias y líneas de acción a fin de organizar y armonizar los esfuerzos para mejorar las condiciones de vida de la población.

En este sentido, el PMDyG contiene seis ejes de desarrollo, cinco estrategias transversales, 21 objetivos de desarrollo y 22 objetivos transversales:















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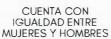
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PARTICIPACIÓN

CILIDADANA



(,)



PROMOTORA DEL CENTRO HISTÓRICO Y BARRIOS TRADICIONALES

El PMDyG integra una visión de largo plazo pretendiendo la continuidad de las estrategias y acciones que componen los programas públicos implementados en el municipio para seguir avanzando hacia la construcción de una ciudad integrada, articulada, conectada, sostenible, digital, inclusiva, accesible y segura para toda la ciudadanía. Esta ruta, se suma al llamado de las Naciones Unidas en la Agenda 2030 con la intención de contribuir en el cumplimiento a las metas trazadas en los Objetivos de Desarrollo Sostenible. En otras palabras, el PMDyG establece los aspectos nodales a seguir para lograr que la población del municipio mejore su calidad de vida; y concentra las prioridades en donde se deben centrar los esfuerzos.

Otro de los instrumentos de planeación participativa son los programas presupuestarios que contemplan un conjunto interrelacionado de actividades, que como procesos sistemáticos en las dependencias o entidades tienen la finalidad de atender un problema público definido, a través de la entrega de beneficios tangibles, sean económicos, en especie, de infraestructura o servicios; de corto plazo, y especifican su alineación a los objetivos del Plan y del Plan Estatal de Desarrollo y Gobernanza; los bienes y servicios a entregar, la población beneficiaria, las

actividades a desarrollar, así como los indicadores y los recursos asignados para el ejercicio respectivo.

Para asegurar el cumplimiento de los objetivos de los instrumentos de planeación, todas las dependencias y entidades de la administración pública municipal participan, en el ámbito de sus competencias, en todas las etapas del proceso de planeación participativa, el cual deberá llevarse a cabo como un medio eficaz de desempeño que contribuya al desarrollo de los habitantes, entendido como la evolución integral, sustentable, progresiva y permanente de la ciudadanía hacia mejores niveles de vida.

El modelo de Gestión Pública para Resultados (GpR) propone reemplazar el modelo tradicional de organización y entrega de servicios públicos, la cual se orientaba bajo los principios de la jerarquía burocrática, la planificación central y el control directo; para modificarlo por una gerencia pública basada en una racionalidad económica que busca eficiencia y eficacia.

En el centro de la GpR se encuentra el término de valor público, el cual pretende dar respuestas eficaces a los problemas relevantes de los ciudadanos y de los servicios e impactos o procesos que la sociedad reconoce como valiosos; este término pone su enfoque principalmente en los cambios sociales que deberán ser observables y medibles, y que responden a las demandas sociales reconocidas mediante un proceso de planeación participativa.

La GpR tiene una lógica causal, es decir, diversos insumos y actividades conducen lógicamente a órdenes mayores de resultados (productos, resultados e impacto):

La correcta implementación de esta lógica causal o cadena de resultados permite que los insumos se combinen de tal manera que se logre la entrega de productos y/o servicios a una población objetivo, cuyos consumos, actitudes, conocimientos y/o comportamientos se esperan cambiar positivamente. Estos cambios en consumo, actitud, conocimientos y/o comportamientos se denominan "efectos o resultados" que deberán ser observables y medibles para conocer su contribución en el mejoramiento de las condiciones o calidad de vida de la sociedad o de una parte ella. Estos impactos contribuyen a la construcción de la visión 2042 del PMDyG.

En este contexto y, enfocándonos en el monitoreo, en Guadalajara aplicamos la Metodología del Marco Lógico (MML) como una herramienta para la medición de resultados que permite mejorar el diseño y la lógica interna de los programas presupuestarios, así como identificar de manera oportuna retos y necesidades de los

programas con el fin de que los actores relevantes puedan tomar decisiones pertinentes en torno a su diseño e implementación.

La MML nos permite diseñar las Matrices de Indicadores para Resultados (MIR) que derivan en el seguimiento constante de los indicadores para dar cuenta de los bienes o servicios que otorgamos en Guadalajara. Estos indicadores son medidos periódicamente a través de la plataforma interna denominada Sistema de Indicadores de Desempeño (SID).

La aplicación de las MIR ha orientado a fijar las miradas en los resultados e impactos de los programas, ya que requieren información sobre un conjunto de indicadores que muestren no sólo la evaluación del desempeño de un programa o proyecto en términos de la ejecución del gasto, sino también del impacto de las tareas o acciones de los programas para cumplir con el logro de las metas y los objetivos de política pública. Parte del proceso municipal fue rediseñar las MIR y alinearlas a la planeación estratégica a través de la resolución de los siguientes cuestionamientos:



El Ayuntamiento de Guadalajara tiene 31 programas presupuestarios, mismos que están alineados a los objetivos del Plan Nacional de Desarrollo, al Plan Estatal de Desarrollo y Gobernanza, a la Agenda 2030 y al PMDyG. Cada uno de los programas cuenta con indicadores a nivel de fin, propósito, componente y actividad con base en la MML.

Nombre del programa	Responsable
Inclusión y atención a Grupos Vulnerables	Coordinación General de Combate a la Desigualdad
2. Apoyo y Atención a la Niñez y Juventudes	
3. Seguridad Ciudadana	Comisaría de la Policía de Guadalajara
4. Justicia Cívica	Consejería Jurídica
5. Comunicación institucional	Coordinación de análisis estratégico y comunicación institucional
6. Imagen Urbana	Coordinación General de Servicios

	Municipales
7. Servicios Públicos funcionales	
8. Fomento a la inversión, turismo y relaciones internacionales	Coordinación General Desarrollo Económico
9. Emprendimiento	
10. Regulación y derrama económica local	
11. Jefatura de Gabinete	Jefatura de Gabinete
12. Mejora de la Gestión Gubernamental e Imagen del Centro Histórico	Presidencia
13. Protección civil	Secretaría General
14. Participación Ciudadana	
15. Servicios Registrales	
16. Transparencia y Buenas Prácticas	Transparencia y Buenas Prácticas
17. Procuración de justicia	Sindicatura
18. Desarrollo Administrativo	Coordinación General de Administración e Innovación Gubernamental
19. Innovación Gubernamental	
20. Combate a la corrupción	Contraloría Ciudadana
21. Medio Ambiente	Coordinación de General de Gestión Integral de la Ciudad
22. Movilidad y Transporte	
23. Obra Pública	
24. Ordenamiento del Territorio y Licencias de Construcción	
25. Centros Colmena	Coordinación General de Construcción a la comunidad
26. Fomento a la cultura	
27. Oferta educativa	
28. Servicios médicos municipales con calidad	
29. Manejo de la hacienda pública	Tesorería
30. Calidad y control del Gasto en el Municipio de Guadalajara	
31. Recursos Federales	Coordinación General de Combate a la Desigualdad

Las MIR se componen por con 575 indicadores, sin embargo, los resultados que presentamos a continuación son el reflejo de 573 indicadores, ya que 2 indicadores a nivel

de Fin no se consideraron porque su frecuencia de medición es decenal.

Para realizar el análisis, se muestran los indicadores en tres categorías:

- Verde: indicadores que mostraron un cumplimiento mayor o igual al 90%.
- Amarillo: indicadores que mostraron un cumplimiento entre 60% a 89%.
- Rojo: indicadores que mostraron un cumplimiento menor o igual a 59%.

Con corte al 31 de diciembre del 2023, se observó que el 79% de los indicadores alcanzaron un cumplimiento mayor o igual al 90%; 13% un cumplimiento entre 60 a 89%; y 8% un cumplimiento menor o igual a 59%.

Nivel de la MIR	Verde (mayor o igual 90)	Amarillo (entre 60 a 89)	Rojo (menor o igual a 59)	Total
Fin	22	6	1	29
Propósito	24	5	2	31
Componente	110	12	7	129
Actividad	298	51	35	384
Cumplimiento	79%	13%	8%	

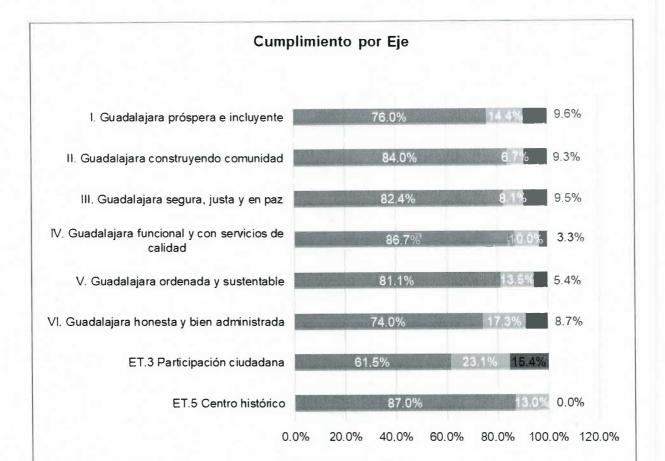
A continuación, se muestra el avance para cada uno de los programas presupuestarios:

Nombre del programa	Verde	Amarillo	Rojo
1. Inclusión y atención a Grupos Vulnerables	73%	20%	7%
2. Apoyo y Atención a la Niñez y Juventudes	73%	0%	0%
3. Seguridad Ciudadana	113%	13%	27%
4. Justicia Cívica	167%	7%	13%
5. Comunicación institucional	47%	7%	0%
6. Imagen Urbana	313%	27%	13%
7. Servicios Públicos funcionales	33%	13%	0%
8. Fomento a la inversión, turismo y relaciones internacionales	193%	33%	40%
9. Emprendimiento	80%	13%	0%
10. Regulación y derrama económica local	67%	27%	13%
11. Jefatura de Gabinete	60%	27%	7%
12. Mejora de la Gestión Gubernamental e Imagen del	133%	20%	0%

Centro Histórico			
3. Protección civil	127%	20%	7%
4. Participación Ciudadana	53%	20%	13%
15. Servicios Registrales	93%	20%	0%
16. Transparencia y Buenas Prácticas	33%	13%	13%
17. Procuración de justicia	27%	20%	27%
18. Desarrollo Administrativo	173%	20%	0%
19. Innovación Gubernamental	47%	7%	0%
20. Combate a la corrupción	80%	27%	27%
21. Medio Ambiente	120%	7%	7%
22. Movilidad y Transporte	67%	47%	0%
23. Obra Pública	127%	0%	0%
24. Ordenamiento del Territorio y Licencias de Construcción	87%	13%	20%
25. Centros Colmena	140%	0%	7%
26. Fomento a la cultura	87%	20%	13%
27. Oferta educativa	107%	0%	27%
28. Servicios médicos municipales con calidad	87%	13%	0%
29. Manejo de la hacienda pública	80%	7%	13%
30. Calidad y control del Gasto en el Municipio de Guadalajara	100%	27%	0%
31. Recursos Federales	40%	7%	7%

2. Resultados a partir de indicadores de desarrollo del PMDG

A continuación, mostramos los avances de cumplimiento por Eje del PMDyG y por objetivo del PMDyG, con corte a diciembre del 2023:



■ Verde ■ Amarillo ■ Rojo

Cumplimiento por objetivo del PMDyG



B. PROCESOS CONCLUIDOS

El artículo 37, numeral 1, de la Ley de Fiscalización Superior y Rendición de Cuentas para el Estado de Jalisco y sus Municipios, establece que los avances de gestión financiera deben contener los procesos concluidos, los cuales se entienden como los casos en el que se cumplieron las metas al 100%, o bien se ejerció el 100% del presupuesto para el programa.

No contamos aún con procesos concluidos debido a que estamos presentando el avance

al primer semestre del 2022, sin embargo, presentamos el monto autorizado y modificado desglosado por capítulo para cada uno de los 31 programas de la administración de 2021-2024:

Programa y capítulos	Importe Inicial Autorizado	Importe Modificado
Áreas de coordinación	\$250,177,067.45	\$178,570,319.21
Capítulo 1000	\$219,188,067.45	\$146,332,867.02
Capítulo 2000	\$4,298,000.00	\$3,422,493.62
Capítulo 3000	\$5,137,000.00	\$7,616,484.65
Capítulo 4000	\$21,494,000.00	\$21,132,573.92
Capítulo 5000	\$60,000.00	\$65,900.00
Asistencia Social y Comunitaria	\$724,156,552.12	\$714,404,141.24
Capítulo 1000	\$168,266,552.12	\$161,319,761.24
Capítulo 2000	\$4,660,000.00	\$2,547,729.64
Capítulo 3000	\$4,595,000.00	\$4,200,650.20
Capítulo 4000	\$546,303,000.00	\$545,984,000.16
Capítulo 5000	\$332,000.00	\$352,000.00
Combate a la Corrupción	\$41,333,453.00	\$39,610,197.30
Capítulo 1000	\$40,204,453.00	\$39,162,508.71
Capítulo 2000	\$811,000.00	\$294,688.59
Capítulo 3000	\$318,000.00	\$153,000.00
Comunicación Institucional	\$78,510,382.89	\$77,854,930.46
Capítulo 1000	\$25,726,382.89	\$25,354,730.46
Capítulo 2000	\$1,152,000.00	\$897,780.00
Capítulo 3000	\$50,862,000.00	\$50,832,420.00
Capítulo 5000	\$770,000.00	\$770,000.00
Desarrollo Administrativo	\$803,853,148.16	\$933,216,343.20
Capítulo 1000	\$627,100,148.16	\$673,081,351.05
Capítulo 2000	\$14,293,000.00	\$55,038,481.75
Capítulo 3000	\$162,460,000.00	\$204,993,978.28
Capítulo 5000		\$102,532.12
Educación y cultura	\$270,391,285.32	\$264,562,233.47

Capítulo 1000	\$247,330,285.32	\$245,483,481.10
Capítulo 2000	\$6,279,000.00	\$5,388,744.07
Capítulo 3000	\$12,296,000.00	\$9,669,987.64
Capítulo 4000	\$1,359,000.00	\$1,199,925.20
Capítulo 5000	\$3,127,000.00	\$2,820,095.46
Emprendimiento	\$50,244,000.00	\$47,789,672.47
Capítulo 4000	\$50,244,000.00	\$47,789,672.47
Fomento a la inversión, turismo, empleo y competitividad	\$11,512,000.00	\$27,618,586.04
Capítulo 3000	\$630,000.00	\$6,805,222.88
Capítulo 4000	\$10,882,000.00	\$10,882,000.00
Capítulo 5000	\$-	\$9,931,363.16
lgualdad de género y oportunidades	\$154,668,000.00	\$137,634,342.96
Capítulo 4000	\$154,668,000.00	\$137,634,342.96
Innovación Gubernamental	\$41,162,000.00	\$40,932,608.40
Capítulo 2000	\$486,000.00	\$283,300.00
Capítulo 3000	\$36,474,000.00	\$36,447,308.40
Capítulo 5000	\$4,202,000.00	\$4,202,000.00
Justicia Municipal	\$552,000.00	\$656,000.00
Capítulo 2000	\$512,000.00	\$509,765.80
Capítulo 3000	\$40,000.00	\$46,234.20
Capítulo 5000	\$-	\$100,000.00
Manejo de la Hacienda Municipal	\$1,014,209,458.35	\$892,732,956.59
Capítulo 1000	\$142,188,302.20	\$138,514,790.52
Capítulo 2000	\$18,510,000.00	\$22,051,152.82
Capítulo 3000	\$474,688,740.00	\$393,340,763.36
Capítulo 4000	\$52,000,000.00	\$49,000,000.00
Capítulo 5000	\$17,656,000.00	\$18,821,810.99
Capítulo 9000	\$309,166,416.15	\$271,004,438.90
Medio ambiente y cambio climático	\$1,325,000.00	\$4,690,909.47
Capítulo 2000	\$850,000.00	\$650,000.00
Capítulo 3000	\$335,000.00	\$535,000.00

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Capítulo 4000	\$-	\$3,365,909.47
Capítulo 5000	\$140,000.00	\$140,000.00
Movilidad y Transporte	\$16,208,000.00	\$16,078,000.00
Capítulo 2000	\$1,867,000.00	\$1,823,610.00
Capítulo 3000	\$13,681,000.00	\$13,504,390.00
Capítulo 5000	\$660,000.00	\$750,000.00
Obra pública y control de la edificación	\$527,777,000.00	\$587,794,866.65
Capítulo 2000	\$157,000.00	\$157,000.00
Capítulo 3000	\$932,000.00	\$932,000.00
Capítulo 6000	\$226,688,000.00	\$564,055,377.69
Capítulo 7000	\$300,000,000.00	\$22,650,488.96
Obras de Infraestructura con recursos federalizados	\$109,175,549.00	\$116,261,319.34
Capítulo 6000	\$109,175,549.00	\$116,261,319.34
Orden en La Ciudad	\$239,658,633.99	\$233,875,663.31
Capítulo 1000	\$228,039,633.99	\$224,936,684.89
Capítulo 2000	\$4,634,000.00	\$2,532,978.42
Capítulo 3000	\$704,000.00	\$125,000.00
Capítulo 4000	\$6,281,000.00	\$6,281,000.00
Participación y Colaboración Ciudadana	\$6,210,000.00	\$6,910,000.00
Capítulo 2000	\$-	\$300,000.00
Capítulo 3000	\$2,466,000.00	\$366,000.00
Capítulo 4000	\$3,744,000.00	\$6,244,000.00
Protección civil	\$251,766,083.71	\$242,295,226.95
Capítulo 1000	\$224,938,083.71	\$208,764,764.35
Capítulo 2000	\$12,785,000.00	\$12,882,583.95
Capítulo 3000	\$593,000.00	\$7,011,797.37
Capítulo 4000	\$-	\$166,081.28
Capítulo 5000	\$13,450,000.00	\$13,470,000.00
Salud, deporte y bienestar	\$661,748,227.92	\$684,722,432.43
Capítulo 1000	\$393,967,227.92	\$381,989,925.96

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Capítulo 2000	\$41,210,000.00	\$47,699,686.13
Capítulo 3000	\$21,578,000.00	\$26,115,175.16
Capítulo 4000	\$204,985,000.00	\$217,985,000.00
Capítulo 5000	\$8,000.00	\$10,932,645.18
Seguridad Ciudadana	\$1,626,802,067.85	\$1,529,260,729.18
Capítulo 1000	\$1,460,597,067.85	\$1,320,998,865.47
Capítulo 2000	\$129,925,000.00	\$159,342,208.70
Capítulo 3000	\$24,151,000.00	\$32,291,589.88
Capítulo 4000	\$5,549,000.00	\$5,799,176.08
Capítulo 5000	\$6,580,000.00	\$7,552,472.04
Capítulo 6000	\$-	\$3,276,417.01
Servicios básicos	\$1,124,889,129.85	\$1,187,770,573.05
Capítulo 2000	\$41,644,000.00	\$40,900,100.98
Capítulo 3000	\$1,079,245,129.85	\$1,120,930,472.07
Capítulo 4000	\$2,000,000.00	\$-
Capítulo 5000	\$2,000,000.00	\$25,940,000.00
Servicios complementarios	\$776,162,346.50	\$808,625,093.84
Capítulo 1000	\$710,140,346.50	\$705,717,557.56
Capítulo 2000	\$46,440,000.00	\$57,810,432.76
Capítulo 3000	\$19,582,000.00	\$43,839,683.52
Capítulo 5000	\$-	\$1,257,420.00
Servicios registrales	\$327,518,919.76	\$365,233,401.50
Capítulo 1000	\$317,948,919.76	\$359,767,749.93
Capítulo 2000	\$4,789,000.00	\$3,587,651.57
Capítulo 3000	\$4,781,000.00	\$1,838,000.00
Capítulo 5000	\$-	\$40,000.00
Sindicatura	\$70,897,529.13	\$70,034,260.50
Capítulo 1000	\$66,555,529.13	\$65,833,994.48
Capítulo 2000	\$520,000.00	\$478,266.02
Capítulo 3000	\$3,822,000.00	\$3,717,000.00
Capítulo 5000	\$-	\$5,000.00

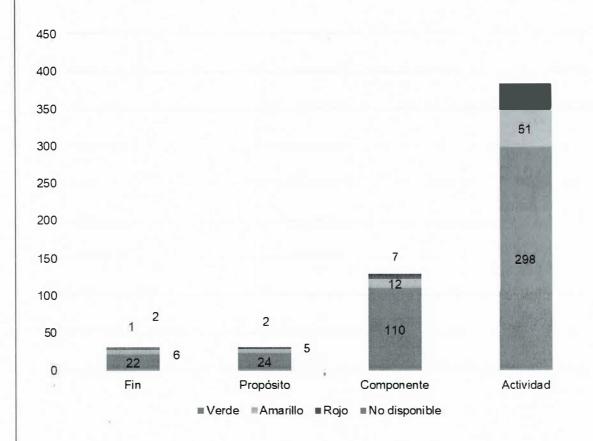
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Información		
Capítulo 2000	\$102,000.00	\$33,775.84
Capítulo 3000	\$75,000.00	\$75,615.00
Total general	\$9,181,084,835.00	\$9,209,244,198.40

C. AVANCES INFERIORES A LAS METAS

Con la finalidad de dar continuidad a la mejora de los procesos de seguimiento y evaluación, es necesario comunicar que hay indicadores que no alcanzaron sus metas anuales programas, sin embargo, mostraron avances significativos.

De los 575 indicadores concentrados en las 31 MIR, pudimos observar que 454 mostraron un cumplimiento mayor a 90%; 74 mostraron avances entre el 60% al 89%; 45 menores o iguales a 59%; y solo 2 no tuvieron información disponible debido a su frecuencia de medición (decenal).



Finalmente, algunas de las causas por las cuales los indicadores no cumplieron con la totalidad de la meta programada fueron:

- No fue posible su medición debido a que periodicidad del indicador es decenal.
- Se está a la espera de la entrega de los apoyos o están pendientes aprobaciones de diversos documentos, reglas o lineamientos.
- Imprevistos con la institución proveedora de los cursos, capacitaciones y eventos especiales.

D. REFORMULACIÓN DE PROGRAMAS

1. Resultados de evaluaciones externas

Con la finalidad de obtener información acerca del desempeño de las políticas y programas; así como tener herramientas para la toma de decisiones para la consecución de fines y objetivos se emitió el Programa Anual de Evaluación 2023 (PAE 2023) para el municipio de Guadalajara, en el cual se establecieron las disposiciones generales de carácter técnico, normativo y administrativo para realizar la Evaluación Específica del Desempeño de los siguientes fondos federales, correspondientes al ejercicio fiscal 2022:

- Fondo para la Infraestructura Social Municipal y de las Demarcaciones del Distrito Federal, FISM-DF.
- Fondo de Aportaciones para el Fortalecimiento de los Municipios y de las Demarcaciones Territoriales del Distrito Federal, FORTAMUN-DF.

Los objetivos específicos de estas evaluaciones son verificar el cumplimiento de las acciones programadas mediante el análisis del cumplimiento de objetivos y metas; analizar y reportar la evolución de la cobertura de atención; analizar la evolución del ejercicio de los recursos del Fondo o proyecto de que se trate; realizar un análisis interno que permita identificar las principales fortalezas, retos y oportunidades, y emitir recomendaciones pertinentes; identificar los hallazgos relevantes derivados de la evaluación; e identificar los principales Aspectos Susceptibles de Mejora.

El PAE 2023 puede ser consultado en:

mx/sites/default/files/GacetaTomolIIEjemplar3Secq1aMayo4-2023.pdf

2. Reformulación de programas con MIR

La administración municipal realizó el proceso de planeación, programación y presupuestación para el ejercicio 2023 atendiendo a la normatividad aplicable y a los objetivos del PMDyG, fijando para cada programa presupuestario las metas anuales correspondientes y aplicando la Metodología del Marco Lógico con una visión de Gestión para Resultados.

Dentro de este marco metodológico, se llevó a cabo un proceso de actualización de las MIR, con el fin de fortalecer el seguimiento, supervisión y monitoreo de la planeación del gasto y los resultados de la gestión municipal que permitió el monitoreo de las políticas y programas públicos.

Como resultado de este proceso, se elaboraron 31 MIR, que cubren el total de los recursos presupuestados y de las Unidades Responsables de Gasto, incluyendo áreas de

gestión interna; logrando con ello un proceso integral de planeación presupuestal que permitió medir el desempeño de todas las áreas con base en sus resultados.

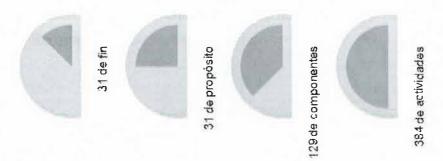
Para la reformulación de las MIR se consideraron los siguientes aspectos:

- Limitaciones presupuestales de origen presupuestal que afectan directamente a la programación de las metas.
- Alineación de los indicadores a los Objetivos de Desarrollo Sustentable.
- Adaptación de indicadores a temas prioritarios del municipio, tal como: seguridad ciudadana, apoyo a juventudes, inclusión de áreas nuevas, acciones preventivas, reactivación económica, cuidado del medio ambiente y reactivación del centro histórico, entre otros.

La nueva reformulación de las MIR, permitió concentrar la información relativamente de los programas presupuestarios, así como:

- Vincular el gasto de cada dependencia, al logro de objetivos específicos.
- Cumplir las obligaciones de fiscalización.
- Mejorar la calidad de la información estadística.

De las 31 MIR se derivaron los siguientes objetivos del resumen narrativo:



3. Reformulación de programas de gestión

Todos los programas que se reformularon cuentan con MIR y se describieron en el apartado anterior.

REFERENCIAS DOCUMENTALES

- Sistema de Indicadores de Desempeño del Ayuntamiento de Guadalajara.
- Matrices de Indicadores para Resultados de 2021-2024.
- Guía para la Elaboración de la Matriz de Indicadores para Resultados del Coneval.
- Presupuesto de Egresos 2023.

- Programa Anual de Evaluación 2023 para el municipio de Guadalajara.
- Evaluación de diseño, desempeño y resultados del Fondo para la Infraestructura
 Social Municipal y de las demarcaciones del Distrito Federal (FISM-DF).
- Evaluación de diseño, desempeño y resultados del Fondo para el Fortalecimiento de los Municipios y las demarcaciones territoriales del Distrito Federal (FORTAMUN).

Sobierno de FRANCISCO RAMIREZ
Prosidencia MunicipaSALCIDO

PRESIDENTE INTERINO DEL MUNICIPIO DE GUADALAJARA

MTRO. LUIS GARCÌA SOTELO
TESORERO MUNICIPAL

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Bajo protesta de decir verdad declaramos que los Estados Financieros y sus Notas son razonablemente correctos y responsabilidad del emisor.