

**Comisión de Agua y Alcantarillado del Municipio de Tulancingo de Bravo, Hidalgo**  
**ESTADO DE HIDALGO**  
**Análítico Mensual de Egresos Pagados por Fuente de Financiamiento al 31/mar./2022**

(Cuentas con Movimientos)

(Cifras en pesos y centavos)

| Objeto del Gasto                                    | Presupuesto Vigente    | Ene                   | Feb                   | Mar                   | Abr           | May           | Jun           | Jul           | Ago           | Sep           | Oct           | Nov           | Dic           | Total                 | Diferencia (Vigente - Total) |
|---|------------------------|-----------------------|-----------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|------------------------------|
| <b>140 INGRESOS PROPIOS</b>                         |                        |                       |                       |                       |               |               |               |               |               |               |               |               |               |                       |                              |
| <b>100000 SERVICIOS PERSONALES</b>                  | <b>\$25,484,895.02</b> | <b>\$4,004,143.66</b> | <b>\$1,922,728.76</b> | <b>\$1,897,982.35</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$7,824,854.77</b> | <b>\$17,660,040.25</b>       |
| 110000 Remuneraciones al personal de carácter       | \$20,325,506.66        | \$1,790,797.00        | \$1,767,149.00        | \$1,771,187.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$5,329,133.00        | \$14,996,373.66              |
| 113000 Sueldos base al personal permanente          | \$20,325,506.66        | \$1,790,797.00        | \$1,767,149.00        | \$1,771,187.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$5,329,133.00        | \$14,996,373.66              |
| 113001 Sueldos                                      | \$20,325,506.66        | \$1,790,797.00        | \$1,767,149.00        | \$1,771,187.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$5,329,133.00        | \$14,996,373.66              |
| 120000 Remuneraciones al personal de carácter       | \$631,579.00           | \$77,652.00           | \$98,517.00           | \$103,945.00          | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$280,114.00          | \$351,465.00                 |
| 122000 Sueldos base al personal eventual            | \$631,579.00           | \$77,652.00           | \$98,517.00           | \$103,945.00          | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$280,114.00          | \$351,465.00                 |
| 122001 Sueldo Base a Personal Eventual              | \$631,579.00           | \$77,652.00           | \$98,517.00           | \$103,945.00          | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$280,114.00          | \$351,465.00                 |
| 130000 Remuneraciones adicionales y especiales      | \$4,194,899.18         | \$2,107,863.00        | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$2,107,863.00        | \$2,087,036.18               |
| 132000 Primas de vacaciones, dominical y            | \$4,187,899.18         | \$2,107,863.00        | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$2,107,863.00        | \$2,080,036.18               |
| 132001 Prima de Vacaciones y Dominical              | \$389,988.68           | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$389,988.68                 |
| 132002 Gratificación Anual                          | \$3,803,930.50         | \$2,107,863.00        | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$2,107,863.00        | \$1,696,067.50               |
| 133000 Horas extraordinarias                        | \$7,000.00             | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$7,000.00                   |
| 133001 Horas extras                                 | \$7,000.00             | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$7,000.00                   |
| 150000 Otras prestaciones sociales y económicas     | \$332,910.18           | \$27,831.66           | \$57,062.76           | \$22,850.35           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$107,744.77          | \$225,165.41                 |
| 152000 Indemnizaciones                              | \$22,095.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$22,095.00                  |
| 152001 Indemnizaciones                              | \$22,095.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$22,095.00                  |
| 159000 Otras prestaciones sociales y económicas     | \$310,815.18           | \$27,831.66           | \$57,062.76           | \$22,850.35           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$107,744.77          | \$203,070.41                 |
| 159002 Otras Prestaciones                           | \$310,815.18           | \$27,831.66           | \$57,062.76           | \$22,850.35           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$107,744.77          | \$203,070.41                 |
| <b>200000 MATERIALES Y SUMINISTROS</b>              | <b>\$6,479,928.29</b>  | <b>\$744,844.48</b>   | <b>\$698,435.07</b>   | <b>\$1,077,986.09</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$2,521,265.64</b> | <b>\$3,958,662.65</b>        |
| 210000 Materiales de administración, emisión de     | \$622,303.07           | \$13,854.11           | \$52,032.94           | \$97,830.11           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$163,717.16          | \$358,585.91                 |
| 211000 Materiales, útiles y equipos menores de      | \$238,090.87           | \$12,232.11           | \$47,818.94           | \$93,034.35           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$153,085.40          | \$85,005.47                  |
| 211001 Material de Oficina                          | \$238,090.87           | \$12,232.11           | \$47,818.94           | \$93,034.35           | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$153,085.40          | \$85,005.47                  |
| 212000 Materiales y útiles de impresión y           | \$130,050.40           | \$0.00                | \$0.00                | \$940.00              | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$940.00              | \$129,110.40                 |
| 212001 Materiales y Útiles de Impresión             | \$130,050.40           | \$0.00                | \$0.00                | \$940.00              | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$940.00              | \$129,110.40                 |
| 214000 Materiales, útiles y equipos menores de      | \$67,680.24            | \$1,622.00            | \$984.00              | \$3,648.00            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$6,254.00            | \$61,426.24                  |
| 214001 Material para Bienes Informáticos            | \$67,430.24            | \$1,622.00            | \$984.00              | \$3,648.00            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$6,254.00            | \$61,176.24                  |
| 214002 Materiales de Grabación                      | \$250.00               | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$250.00                     |
| 215000 Material impreso e información digital       | \$36,199.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$36,199.00                  |
| 215001 Suscripciones a Publicaciones y Periódicos   | \$36,199.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$36,199.00                  |
| 216000 Material de limpieza                         | \$48,197.42            | \$0.00                | \$3,230.00            | \$207.76              | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$3,437.76            | \$44,759.66                  |
| 216001 Material de Limpieza                         | \$48,197.42            | \$0.00                | \$3,230.00            | \$207.76              | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$3,437.76            | \$44,759.66                  |
| 218000 Materiales para el registro e identificación | \$2,085.14             | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$2,085.14                   |
| 218002 Identificadores e Iconos de señalización     | \$2,085.14             | \$0.00                | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                | \$2,085.14                   |
| 220000 Alimentos y utensilios                       | \$43,431.45            | \$3,188.00            | \$2,768.59            | \$5,899.01            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$11,855.60           | \$31,575.85                  |
| 221000 Productos alimenticios para personas         | \$43,431.45            | \$3,188.00            | \$2,768.59            | \$5,899.01            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$11,855.60           | \$31,575.85                  |
| 221001 Alimentación de Personas                     | \$43,431.45            | \$3,188.00            | \$2,768.59            | \$5,899.01            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$11,855.60           | \$31,575.85                  |
| 230000 Materias primas y materiales de              | \$82,566.32            | \$18,139.14           | \$8,920.31            | \$1,491.38            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$28,550.83           | \$54,015.49                  |
| 234000 Combustibles, lubricantes, aditivos, carbón  | \$82,566.32            | \$18,139.14           | \$8,920.31            | \$1,491.38            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$28,550.83           | \$54,015.49                  |
| 234001 Combustibles, lubricantes y aditivos,        | \$82,566.32            | \$18,139.14           | \$8,920.31            | \$1,491.38            | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$28,550.83           | \$54,015.49                  |









|                         |   |                        |                        |                       |                       |               |               |               |               |               |               |               |               |               |                        |                        |
|-------------------------|---|------------------------|------------------------|-----------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------|------------------------|
| 569000                  | Otros equipos                             | \$80,879.10            | \$24,336.00            | \$56,543.10           | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$80,879.10            | \$0.00                 |
| 569001                  | Otros equipos                             | \$80,879.10            | \$24,336.00            | \$56,543.10           | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$80,879.10            | \$0.00                 |
| 590000                  | Activos Intangibles                       | \$115,650.00           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$115,650.00           |
| 599000                  | Otros activos intangibles                 | \$115,650.00           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$115,650.00           |
| 599001                  | Otros activos intangibles                 | \$115,650.00           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$115,650.00           |
| 900000                  | <b>DEUDA PUBLICA</b>                      | <b>\$122,010.41</b>    | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$122,010.41</b>    |
| 990000                  | Adeudos de ejercicios fiscales anteriores | \$122,010.41           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$122,010.41           |
| 991000                  | ADEFAS                                    | \$122,010.41           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$122,010.41           |
| 991001                  | Adeudos de ejercicios fiscales anteriores | \$122,010.41           | \$0.00                 | \$0.00                | \$0.00                | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$122,010.41           |
| <b>INGRESOS PROPIOS</b> |   | <b>\$71,639,457.70</b> | <b>\$10,811,995.43</b> | <b>\$7,153,246.64</b> | <b>\$7,911,580.62</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$25,876,822.69</b> | <b>\$45,762,635.01</b> |

**271 DEVOLUCION DE IVA**

|                          |  |                     |                     |               |                    |               |               |               |               |               |               |               |               |               |                     |                    |
|--------------------------|--|---------------------|---------------------|---------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|--------------------|
| 200000                   | <b>MATERIALES Y SUMINISTROS</b>              | <b>\$30,000.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$4,740.72</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,740.72</b>   | <b>\$25,259.28</b> |
| 240000                   | Materiales y artículos de construcción y     | \$30,000.00         | \$0.00              | \$0.00        | \$4,740.72         | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$4,740.72          | \$25,259.28        |
| 249000                   | Otros materiales y artículos de construcción | \$30,000.00         | \$0.00              | \$0.00        | \$4,740.72         | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$4,740.72          | \$25,259.28        |
| 249001                   | Otros materiales y artículos de construcción | \$30,000.00         | \$0.00              | \$0.00        | \$4,740.72         | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$4,740.72          | \$25,259.28        |
| 300000                   | <b>SERVICIOS GENERALES</b>                   | <b>\$304,450.00</b> | <b>\$254,450.00</b> | <b>\$0.00</b> | <b>\$10,250.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$264,700.00</b> | <b>\$39,750.00</b> |
| 350000                   | Servicios de instalación, reparación,        | \$50,000.00         | \$0.00              | \$0.00        | \$10,250.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$10,250.00         | \$39,750.00        |
| 357000                   | Instalación, reparación y mantenimiento de   | \$50,000.00         | \$0.00              | \$0.00        | \$10,250.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$10,250.00         | \$39,750.00        |
| 357002                   | Mantenimiento e Instalación de Equipos y     | \$50,000.00         | \$0.00              | \$0.00        | \$10,250.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$10,250.00         | \$39,750.00        |
| 390000                   | Otros servicios generales                    | \$254,450.00        | \$254,450.00        | \$0.00        | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$254,450.00        | \$0.00             |
| 392000                   | Impuestos y derechos                         | \$254,450.00        | \$254,450.00        | \$0.00        | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$254,450.00        | \$0.00             |
| 392006                   | Pago de derechos                             | \$254,450.00        | \$254,450.00        | \$0.00        | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$254,450.00        | \$0.00             |
| <b>DEVOLUCION DE IVA</b> |  | <b>\$334,450.00</b> | <b>\$254,450.00</b> | <b>\$0.00</b> | <b>\$14,990.72</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$269,440.72</b> | <b>\$65,009.28</b> |

|                    |                        |                        |                       |                       |               |               |               |               |               |               |               |               |               |               |                        |                        |
|--------------------|------------------------|------------------------|-----------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------|------------------------|
| <b>Total Final</b> | <b>\$71,973,907.70</b> | <b>\$11,066,445.43</b> | <b>\$7,153,246.64</b> | <b>\$7,926,571.34</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$26,146,263.41</b> | <b>\$45,827,644.29</b> |
|--------------------|------------------------|------------------------|-----------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------|------------------------|

"Bajo protesta de decir verdad declaramos que las cifras contenidas en este estado financiero son veraces y contienen toda la información referente a la situación y/o los resultados de la Comisión de Agua y Alcantarillado del Municipio de Tulancingo de Bravo, afirmando ser legalmente responsables de la autenticidad y veracidad de las mismas, y asimismo asumimos la responsabilidad derivada de cualquier declaración en falso sobre las mismas"

LUIS ENRIQUE HIDALGO HERNANDEZ

DIRECTOR GENERAL

LIC. JUAN CARLOS LARA ARROYO

COMISARIO

MTRA CLAUDIA LETICIA ALTAMIRA MENDOZA

DIRECTORA DEL DESPACHO DE LOS ASUNTOS DE LA DIRECCIÓN

