

**MUNICIPALIDAD DE GUANAJA**  
**INFORME RENTISTICO DE INGRESOS**  
**DEL 01 AL 31 DE AGOSTO DE 2016**

| G | S  | R   | A  | Descripción                                                       | Aprobado     | Ampliación | Disminución | Definitivo   | Recauda Periodo | Recaudado Acumulado | Pendiente Recaudar |
|---|----|-----|----|-------------------------------------------------------------------|--------------|------------|-------------|--------------|-----------------|---------------------|--------------------|
| 1 |    |     |    | INGRESOS CORRIENTES                                               | 17647,900.05 | -          | -           | 17647,900.05 | 994,454.68      | 7600,560.44         | -10047,339.61      |
|   | 11 |     |    | Ingresos Tributarios                                              | 8116,000.00  | -          | -           | 8116,000.00  | 826,820.45      | 5928,408.12         | -2187,591.88       |
|   |    | 110 |    | Impuesto Sobre Bienes Inmuebles                                   | 1500,000.00  | -          | -           | 1500,000.00  | 300,824.91      | 1090,835.84         | -409,164.16        |
|   |    |     | 01 | Urbanos                                                           | 1500,000.00  | -          | -           | 1500,000.00  | 300,824.91      | 1090,835.84         | -409,164.16        |
|   |    | 111 |    | Impuesto Personal                                                 | 140,000.00   | -          | -           | 140,000.00   | 8,401.50        | 217,697.54          | 77,697.54          |
|   |    |     | 01 | Impuesto Personal Municipal                                       | 140,000.00   | -          | -           | 140,000.00   | 8,401.50        | 217,697.54          | 77,697.54          |
|   |    | 112 |    | Impuesto a Establecimientos Industriales                          | 104,000.00   | -          | -           | 104,000.00   | 6,790.67        | 123,689.42          | 19,689.42          |
|   |    |     | 01 | Fincas de agricultura, ganadería, caza, selvicultura y pesca      | 30,000.00    | -          | -           | 30,000.00    | -               | 1,260.00            | -28,740.00         |
|   |    |     | 08 | Empresas de panadería y repostería                                | 1,000.00     | -          | -           | 1,000.00     | -               | -                   | -1,000.00          |
|   |    |     | 15 | Empresa de confección y sastrería                                 | 1,000.00     | -          | -           | 1,000.00     | -               | -                   | -1,000.00          |
|   |    |     | 33 | Fab.de prod.min.no met.(Barr, loza ect.y ot, ej: tej, bloq,ect.). | 2,000.00     | -          | -           | 2,000.00     | -               | 1,330.00            | -670.00            |
|   |    |     | 41 | Impuestos a Establecimiento Industriales                          | -            | -          | -           | -            | -               | 64,479.24           | 64,479.24          |
|   |    |     | 99 | Industrias diversas no clasificadas                               | 70,000.00    | -          | -           | 70,000.00    | 6,790.67        | 56,620.18           | -13,379.82         |
|   |    | 113 |    | Impuesto a Establecimientos Comerciales                           | 437,000.00   | -          | -           | 437,000.00   | 43,979.44       | 378,921.54          | -58,078.46         |
|   |    |     | 01 | Casas comerciales                                                 | 100,000.00   | -          | -           | 100,000.00   | 10,328.38       | 107,599.50          | 7,599.50           |
|   |    |     | 03 | Tiendas (calzado, vestuario, etc.)                                | 80,000.00    | -          | -           | 80,000.00    | 5,492.53        | 50,660.80           | -29,339.20         |
|   |    |     | 04 | Bazares                                                           | 20,000.00    | -          | -           | 20,000.00    | 4,000.59        | 13,665.83           | -6,334.17          |
|   |    |     | 06 | Bodegas (granos básicos y mercaderías)                            | -            | -          | -           | -            | -               | 21,370.92           | 21,370.92          |
|   |    |     | 07 | Depósitos                                                         | 10,000.00    | -          | -           | 10,000.00    | 667.05          | 5,389.35            | -4,610.65          |
|   |    |     | 08 | Gasolineras                                                       | 70,000.00    | -          | -           | 70,000.00    | 11,861.51       | 77,145.85           | 7,145.85           |
|   |    |     | 09 | Farmacias                                                         | 3,000.00     | -          | -           | 3,000.00     | 150.00          | 1,050.00            | -1,950.00          |
|   |    |     | 11 | Supermercados                                                     | 10,000.00    | -          | -           | 10,000.00    | 640.00          | 4,003.00            | -5,997.00          |
|   |    |     | 12 | Ferreterías                                                       | 2,500.00     | -          | -           | 2,500.00     | -               | -                   | -2,500.00          |
|   |    |     | 13 | Pulperías                                                         | 50,000.00    | -          | -           | 50,000.00    | 3,572.06        | 28,618.60           | -21,381.40         |
|   |    |     | 14 | Glorietas y casetas de venta de golosinas                         | 30,000.00    | -          | -           | 30,000.00    | 2,335.36        | 21,970.96           | -8,029.04          |
|   |    |     | 15 | Puestos de ventad e artículos usados (ropa, zapatos, etc.)        | 1,500.00     | -          | -           | 1,500.00     | -               | -                   | -1,500.00          |
|   |    |     | 30 | Billares                                                          | 10,000.00    | -          | -           | 10,000.00    | 706.00          | 5,648.00            | -4,352.00          |
|   |    |     | 34 | Venta de Verduras                                                 | 10,000.00    | -          | -           | 10,000.00    | 1,800.00        | 19,382.33           | 9,382.33           |
|   |    |     | 35 | Distribuidoras Agencias Comerciales (Produc. Agrícolas)           | 20,000.00    | -          | -           | 20,000.00    | 2,276.04        | 21,070.04           | 1,070.04           |
|   |    |     | 99 | Otros establecimientos no clasificados                            | 20,000.00    | -          | -           | 20,000.00    | 149.92          | 1,346.36            | -18,653.64         |
|   |    | 114 |    | Impuesto a Establecimientos de Servicios                          | 551,000.00   | -          | -           | 551,000.00   | 36,768.34       | 410,797.73          | -140,202.27        |
|   |    |     | 01 | Servicio de transporte                                            | 90,000.00    | -          | -           | 90,000.00    | 13,968.67       | 78,563.16           | -11,436.84         |
|   |    |     | 02 | Salas de belleza, barberías y gimnasios                           | 4,500.00     | -          | -           | 4,500.00     | 300.00          | 1,500.00            | -3,000.00          |
|   |    |     | 05 | Compañías televisoras por cable                                   | 6,000.00     | -          | -           | 6,000.00     | -               | 1,740.00            | -4,260.00          |
|   |    |     | 10 | Comedores, restaurantes y cafeterías                              | 35,000.00    | -          | -           | 35,000.00    | 5,841.97        | 22,141.08           | -12,858.92         |
|   |    |     | 17 | Cantinas, expendios de aguardiente                                | 5,000.00     | -          | -           | 5,000.00     | -               | 10,014.06           | 5,014.06           |
|   |    |     | 18 | Bufetes, consultorios y tramitaciones                             | 10,000.00    | -          | -           | 10,000.00    | 915.21          | 11,866.41           | 1,866.41           |
|   |    |     | 19 | Casinos, centros nocturnos, bares, discotecas y otros             | 40,000.00    | -          | -           | 40,000.00    | 2,390.00        | 30,286.00           | -9,714.00          |
|   |    |     | 20 | Hospitales, clínicas, policlínicas y casas de salud               | 5,500.00     | -          | -           | 5,500.00     | 210.00          | 2,862.18            | -2,637.82          |
|   |    |     | 22 | Juegos de salón (tragamonedas, atarais, futbolito, etc.)          | 40,000.00    | -          | -           | 40,000.00    | 2,470.00        | 19,810.24           | -20,189.76         |

|  |  |     |                                                                          |             |   |   |             |            |             |              |
|--|--|-----|--------------------------------------------------------------------------|-------------|---|---|-------------|------------|-------------|--------------|
|  |  | 25  | Instituc. banc, casas de camb, asociac.de ahorro y prést.                | 77,000.00   | - | - | 77,000.00   | -          | 43,037.40   | -33,962.60   |
|  |  | 26  | Hoteles, moteles, hospedajes, pensiones y similares                      | 30,000.00   | - | - | 30,000.00   | 6,361.60   | 25,227.20   | -4,772.80    |
|  |  | 28  | Talleres de servic.(elect, mec, reloj, refrig, rep.de calz, llant, etc.) | 8,000.00    | - | - | 8,000.00    | 310.89     | 1,800.00    | -6,200.00    |
|  |  | 34  | Servicio de energía eléctrica                                            | 100,000.00  | - | - | 100,000.00  | -          | -           | -100,000.00  |
|  |  | 99  | Otros servicios no clasificados                                          | 100,000.00  | - | - | 100,000.00  | 4,000.00   | 161,950.00  | 61,950.00    |
|  |  | 116 | Impuesto sobre Extracción y Explotación de Recursos                      | 12,000.00   | - | - | 12,000.00   | 1,800.00   | 6,100.00    | -5,900.00    |
|  |  | 02  | Arena y grava                                                            | 10,000.00   | - | - | 10,000.00   | -          | 3,700.00    | -6,300.00    |
|  |  | 05  | Bosques y derivados                                                      | 1,000.00    | - | - | 1,000.00    | -          | -           | -1,000.00    |
|  |  | 99  | Otros                                                                    | 1,000.00    | - | - | 1,000.00    | 1,800.00   | 2,400.00    | 1,400.00     |
|  |  | 117 | Impuesto Selectivo de Telecomunicaciones                                 | 301,500.00  | - | - | 301,500.00  | -          | 419,434.31  | 117,934.31   |
|  |  | 01  | Telefonía Móvil                                                          | 300,000.00  | - | - | 300,000.00  | -          | 419,434.31  | 119,434.31   |
|  |  | 99  | Otros servicios municipales                                              | 1,500.00    | - | - | 1,500.00    | -          | -           | -1,500.00    |
|  |  | 118 | Tasas por Servicios Municipales                                          | 3063,500.00 | - | - | 3063,500.00 | 324,971.15 | 1913,573.78 | -1149,926.22 |
|  |  | 01  | Agua Potable                                                             | 1200,000.00 | - | - | 1200,000.00 | 79,083.00  | 581,397.98  | -618,602.02  |
|  |  | 02  | Alcantarillado sanitario                                                 | 500,000.00  | - | - | 500,000.00  | 15,615.00  | 130,632.50  | -369,367.50  |
|  |  | 04  | Tren de aseo                                                             | 600,000.00  | - | - | 600,000.00  | 26,649.00  | 217,814.01  | -382,185.99  |
|  |  | 05  | Conexiones, reconexiones de agua potable y alcantarillado sanitario      | 2,500.00    | - | - | 2,500.00    | 300.00     | 2,700.00    | 200.00       |
|  |  | 06  | Bomberos                                                                 | 50,000.00   | - | - | 50,000.00   | 300.00     | 300.00      | -49,700.00   |
|  |  | 12  | Limpieza de cementerios                                                  | 130,000.00  | - | - | 130,000.00  | 10,610.00  | 89,050.00   | -40,950.00   |
|  |  | 13  | Servicios secretariales municipales                                      | 1,000.00    | - | - | 1,000.00    | -          | -           | -1,000.00    |
|  |  | 14  | Servicios de muellaje                                                    | 100,000.00  | - | - | 100,000.00  | 48,069.78  | 94,028.54   | -5,971.46    |
|  |  | 16  | Seguridad Ciudadana                                                      | 180,000.00  | - | - | 180,000.00  | 26,068.37  | 185,449.34  | 5,449.34     |
|  |  | 99  | Otros derechos municipales                                               | 300,000.00  | - | - | 300,000.00  | 118,276.00 | 612,201.41  | 312,201.41   |
|  |  | 119 | Derechos Municipales                                                     | 2007,000.00 | - | - | 2007,000.00 | 103,284.44 | 1367,357.96 | -639,642.04  |
|  |  | 01  | Matrimonios                                                              | 5,000.00    | - | - | 5,000.00    | -          | 4,700.00    | -300.00      |
|  |  | 03  | Constancias y certificaciones                                            | 200,000.00  | - | - | 200,000.00  | 22,349.09  | 117,649.09  | -82,350.91   |
|  |  | 04  | Autorizaciones y Vistos buenos (libros cont, cartas de vta, etc.)        | 15,000.00   | - | - | 15,000.00   | 6,312.00   | 21,806.00   | 6,806.00     |
|  |  | 05  | Licencias para bailes y serenatas                                        | 1,500.00    | - | - | 1,500.00    | -          | -           | -1,500.00    |
|  |  | 08  | Matrícula de vehículos automotores                                       | 5,000.00    | - | - | 5,000.00    | -          | -           | -5,000.00    |
|  |  | 09  | Matrícula de vehículos no automotores                                    | 5,000.00    | - | - | 5,000.00    | -          | -           | -5,000.00    |
|  |  | 12  | Matrícula de armas de fuego                                              | 2,500.00    | - | - | 2,500.00    | -          | 8,254.70    | 5,754.70     |
|  |  | 14  | Vallas y rótulos                                                         | 2,500.00    | - | - | 2,500.00    | -          | -           | -2,500.00    |
|  |  | 18  | Permisos de construcción, restauración y demolición                      | 250,000.00  | - | - | 250,000.00  | 12,860.73  | 158,289.63  | -91,710.37   |
|  |  | 19  | Medidas y remeidas de terrenos y edificaciones                           | 10,000.00   | - | - | 10,000.00   | -          | -           | -10,000.00   |
|  |  | 21  | Permisos para operación de negocios                                      | 1000,000.00 | - | - | 1000,000.00 | 34,592.88  | 822,534.28  | -177,465.72  |
|  |  | 25  | Licencia para buhoneros                                                  | 10,000.00   | - | - | 10,000.00   | 300.00     | 3,450.00    | -6,550.00    |
|  |  | 34  | Permiso para forja de fierros                                            | 500.00      | - | - | 500.00      | -          | -           | -500.00      |
|  |  | 99  | Otros derechos municipales                                               | 500,000.00  | - | - | 500,000.00  | 26,869.74  | 230,674.26  | -269,325.74  |
|  |  | 12  | Ingresos no Tributarios                                                  | 9531,900.05 | - | - | 9531,900.05 | 167,634.23 | 1672,152.32 | -7859,747.73 |
|  |  | 120 | Multas                                                                   | 80,000.00   | - | - | 80,000.00   | 1,208.56   | 53,502.44   | -26,497.56   |
|  |  | 01  | Por infracciones sancionadas por la Policía Preventiva                   | 5,000.00    | - | - | 5,000.00    | -          | -           | -5,000.00    |
|  |  | 02  | Por la presentación de declaraciones juradas tardías                     | 20,000.00   | - | - | 20,000.00   | 1,208.56   | 33,002.44   | 13,002.44    |
|  |  | 04  | Por operar un negocios in permiso de operación                           | 3,000.00    | - | - | 3,000.00    | -          | -           | -3,000.00    |
|  |  | 07  | Por no realizar la retención del impuesto personal municipal             | 2,000.00    | - | - | 2,000.00    | -          | -           | -2,000.00    |
|  |  | 10  | Multas impuestas por el departamento municipal de justicia               | 30,000.00   | - | - | 30,000.00   | -          | 3,000.00    | -27,000.00   |

|   |     |    |                                                                      |              |              |               |              |            |             |               |
|---|-----|----|----------------------------------------------------------------------|--------------|--------------|---------------|--------------|------------|-------------|---------------|
|   |     | 13 | Multa por construcción sin permiso                                   | 5,000.00     | -            | -             | 5,000.00     | -          | -           | -5,000.00     |
|   |     | 99 | Otras multas                                                         | 15,000.00    | -            | -             | 15,000.00    | -          | 17,500.00   | 2,500.00      |
|   | 121 |    | Recargos                                                             | 90,000.00    | -            | -             | 90,000.00    | 12,064.66  | 51,736.69   | -38,263.31    |
|   |     | 01 | Por imp.mun.(ap.art. 109 Ref, Dec.27-2000) Im-B.I.C.I.c.S.Ext.y Exp. | 80,000.00    | -            | -             | 80,000.00    | 11,989.39  | 51,552.77   | -28,447.23    |
|   |     | 02 | Por servicios municipales                                            | 10,000.00    | -            | -             | 10,000.00    | 75.27      | 183.92      | -9,816.08     |
|   | 122 |    | Recuperación por Cobro de Impuesto y Derechos en Mora                | 7658,900.05  | -            | -             | 7658,900.05  | 78,371.87  | 1171,320.78 | -6487,579.27  |
|   |     | 01 | Impuesto Sobre Bienes Inmuebles                                      | 7228,900.05  | -            | -             | 7228,900.05  | 73,793.62  | 426,807.11  | -6802,092.94  |
|   |     | 02 | Impuesto personal                                                    | 50,000.00    | -            | -             | 50,000.00    | 1,936.25   | 39,520.13   | -10,479.87    |
|   |     | 03 | Impuesto a establecimientos industriales                             | 130,000.00   | -            | -             | 130,000.00   | -          | 140,170.00  | 10,170.00     |
|   |     | 04 | Impuesto a establecimientos comerciales                              | 45,000.00    | -            | -             | 45,000.00    | -          | 48,239.71   | 3,239.71      |
|   |     | 05 | Impuesto a establecimiento de servicios                              | 75,000.00    | -            | -             | 75,000.00    | 2,246.98   | 35,199.81   | -39,800.19    |
|   |     | 07 | Impuesto Selectivo de Telecomunicaciones                             | 15,000.00    | -            | -             | 15,000.00    | -          | 420,449.62  | 405,449.62    |
|   |     | 08 | Impuesto sobre billares                                              | 15,000.00    | -            | -             | 15,000.00    | -          | 18,000.00   | 3,000.00      |
|   |     | 09 | Permisos y licencias de operación de explotación                     | 100,000.00   | -            | -             | 100,000.00   | 395.02     | 26,994.56   | -73,005.44    |
|   |     | 99 | Otros                                                                | -            | -            | -             | -            | -          | 15,939.84   | 15,939.84     |
|   | 123 |    | Recuperación por Cobro de Servicios Municipales en Mora              | 865,000.00   | -            | -             | 865,000.00   | 8,257.20   | 98,397.35   | -766,602.65   |
|   |     | 01 | Agua Potable                                                         | 600,000.00   | -            | -             | 600,000.00   | 7,057.20   | 82,797.35   | -517,202.65   |
|   |     | 02 | Alcantarillado sanitario                                             | 100,000.00   | -            | -             | 100,000.00   | -          | 2,370.00    | -97,630.00    |
|   |     | 04 | Tren de aseo                                                         | 100,000.00   | -            | -             | 100,000.00   | -          | 3,450.00    | -96,550.00    |
|   |     | 05 | Bomberos                                                             | 10,000.00    | -            | -             | 10,000.00    | -          | 270.00      | -9,730.00     |
|   |     | 06 | Recuperación de Cementerios                                          | 5,000.00     | -            | -             | 5,000.00     | -          | -           | -5,000.00     |
|   |     | 12 | Recuperación de Cementerio                                           | -            | -            | -             | -            | -          | 1,110.00    | 1,110.00      |
|   |     | 99 | Otros                                                                | 50,000.00    | -            | -             | 50,000.00    | 1,200.00   | 8,400.00    | -41,600.00    |
|   | 124 |    | Recuperación por Cobro de Rentas                                     | 3,000.00     | -            | -             | 3,000.00     | -          | 1,007.81    | -1,992.19     |
|   |     | 01 | Por cobro de renta de bienes inmueb.munic.(mercad, kiosk, etc.)      | 3,000.00     | -            | -             | 3,000.00     | -          | 1,007.81    | -1,992.19     |
|   | 125 |    | Renta de Propiedades                                                 | 270,000.00   | -            | -             | 270,000.00   | 11,000.00  | 70,892.19   | -199,107.81   |
|   |     | 03 | Alquiler de terrenos municipales                                     | 200,000.00   | -            | -             | 200,000.00   | -          | -           | -200,000.00   |
|   |     | 05 | Alquiler de edificios Municipales (local en el edificio municipal)   | 50,000.00    | -            | -             | 50,000.00    | 11,000.00  | 70,892.19   | 20,892.19     |
|   |     | 99 | Renta de otros activos (alquiler de kioscos, rastro, etc.)           | 20,000.00    | -            | -             | 20,000.00    | -          | -           | -20,000.00    |
|   | 126 |    | Intereses (art. 109 reformado de la Ley de Municipalidades)          | 565,000.00   | -            | -             | 565,000.00   | 65,807.82  | 309,205.72  | -255,794.28   |
|   |     | 01 | Por impuestos                                                        | 550,000.00   | -            | -             | 550,000.00   | 65,053.35  | 307,600.25  | -242,399.75   |
|   |     | 02 | Por tasas por servicios                                              | 15,000.00    | -            | -             | 15,000.00    | 754.47     | 1,605.47    | -13,394.53    |
|   | 127 |    | Descuentos                                                           | -            | -            | -             | -            | -9,075.88  | -83,910.66  | -83,910.66    |
|   |     | 01 | Descuento por Pronto Pago                                            | -            | -            | -             | -            | -6,611.22  | -77,070.87  | -77,070.87    |
|   |     | 02 | Descuento de Adulto Mayor                                            | -            | -            | -             | -            | -2,464.66  | -6,839.79   | -6,839.79     |
| 2 |     |    | INGRESOS DE CAPITAL                                                  | 22352,114.00 | 14083,339.28 | -11715,253.90 | 24720,199.38 | 885,861.83 | 7120,646.53 | -17599,552.85 |
|   | 22  |    | Venta de Activos                                                     | 500,000.00   | -            | -             | 500,000.00   | 40,454.45  | 96,105.35   | -403,894.65   |
|   | 220 |    | Venta de Bienes Inmuebles                                            | 500,000.00   | -            | -             | 500,000.00   | 40,454.45  | 96,105.35   | -403,894.65   |
|   |     | 04 | Dominio Pleno                                                        | 500,000.00   | -            | -             | 500,000.00   | 35,954.45  | 82,105.35   | -417,894.65   |
|   |     | 05 | Titulos de Propiedad                                                 | -            | -            | -             | -            | 4,500.00   | 14,000.00   | 14,000.00     |
|   | 25  |    | Transferencias                                                       | 21850,614.00 | 968,463.03   | -11715,253.90 | 11103,823.13 | 844,613.32 | 6883,390.16 | 4220,432.97   |
|   | 250 |    | Sector Público                                                       | 21850,614.00 | 968,463.03   | -11715,253.90 | 11103,823.13 | 844,613.32 | 6883,390.16 | 4220,432.97   |
|   |     | 01 | Transferencias del Gobierno Central                                  | 21850,614.00 | 968,463.03   | -11715,253.90 | 11103,823.13 | 844,613.32 | 6883,390.16 | 4220,432.97   |
|   | 27  |    | Herencias, Legados y Donaciones                                      | -            | 124,361.06   | -             | 124,361.06   | 794.06     | 127,655.12  | 3,294.06      |
|   | 270 |    | del Sector Público                                                   | -            | 124,361.06   | -             | 124,361.06   | 794.06     | 127,655.12  | 3,294.06      |

|    |     |    |                                 |          |              |   |              |        |            |               |
|----|-----|----|---------------------------------|----------|--------------|---|--------------|--------|------------|---------------|
|    |     | 99 | Otras Donaciones                | -        | 124,361.06   | - | 124,361.06   | 794.06 | 127,655.12 | 3,294.06      |
| 28 |     |    | Otros Ingresos de Capital       | 1,500.00 | -            | - | 1,500.00     | -      | 13,495.90  | 11,995.90     |
|    | 280 |    | Ingresos Eventuales de Capital  | 1,500.00 | -            | - | 1,500.00     | -      | 13,495.90  | 11,995.90     |
|    |     | 02 | Intereses bancarios             | 1,500.00 | -            | - | 1,500.00     | -      | 13,495.90  | 11,995.90     |
| 29 |     |    | Recursos de Balance             | -        | 12990,515.19 | - | 12990,515.19 | -      | -          | -12990,515.19 |
|    | 290 |    | Disponibilidad Financiera       | -        | 12990,515.19 | - | 12990,515.19 | -      | -          | -12990,515.19 |
|    |     | 01 | Saldo Efectivo del año anterior | -        | 12990,515.19 | - | 12990,515.19 | -      | -          | -12990,515.19 |

**TOTALES**

40,000,014.05

14,083,339.28

-11715,253.90

42368,099.43

1,880,316.51

14,721,206.97

-27646,892.46

Elaborado por el contador Municipal: José Daniel Ríos



Revisado por el Auditor Municipal: Regis Antonio Hernández

