



**Municipalidad de San Francisco de Yojoa, Cortes.**  
**PRESUPUESTO DE INGRESOS**  
**Departamento de Contabilidad y Presupuesto**  
**Informe Rentístico de Ingresos Mes de DICIEMBRE del Año 2015**

Código: 0508

Departamento: CORTES

| G | S  | R   | A  | Descripción                                                  | Definitivo   | Recauda Acumulada | Recaudado Mes | Saldo        |
|---|----|-----|----|--------------------------------------------------------------|--------------|-------------------|---------------|--------------|
| 1 |    |     |    | INGRESOS CORRIENTES                                          | 16101,838.66 | 9773,355.32       | 846,641.34    | -6328,483.34 |
|   | 11 |     |    | Ingresos Tributarios                                         | 13231,921.79 | 8888,853.81       | 589,091.33    | -4343,067.98 |
|   |    | 110 |    | Impuesto Sobre Bienes Inmuebles                              | 2800,000.00  | 1308,610.30       | 99,174.35     | -1491,389.70 |
|   |    |     | 01 | Urbanos                                                      | 1700,000.00  | 837,574.85        | 41,351.73     | -862,425.15  |
|   |    |     | 02 | Rurales                                                      | 1100,000.00  | 471,035.45        | 57,822.62     | -628,964.55  |
|   |    | 111 |    | Impuesto Personal                                            | 1103,780.90  | 966,254.00        | 2,150.50      | -137,526.90  |
|   |    |     | 01 | Impuesto Personal Municipal                                  | 1103,780.90  | 966,254.00        | 2,150.50      | -137,526.90  |
|   |    | 112 |    | Impuesto a Establecimientos Industriales                     | 867,903.91   | 483,909.58        | 119,792.68    | -383,994.33  |
|   |    |     | 01 | Fincas de agricultura, ganadería, caza, selvicultura y pesca | 516,923.10   | 302,822.94        | 119,792.68    | -214,100.16  |
|   |    |     | 03 | Fabricación de productos lácteos                             | 8,718.34     | 5,689.44          | 0.00          | -3,028.90    |
|   |    |     | 05 | Procesamiento de pescado, crustáceos y otros animales n      | 308,301.31   | 147,448.08        | 0.00          | -160,853.23  |
|   |    |     | 06 | Fabricación de aceites y grasas, vegetales y animales com    | 6,811.20     | 2,280.00          | 0.00          | -4,531.20    |
|   |    |     | 11 | Elaboración de otros productos alimenticios                  | 1,469.42     | 1,632.00          | 0.00          | 162.58       |
|   |    |     | 15 | Empresa de confección y sastrería                            | 0.00         | 93.00             | 0.00          | 93.00        |
|   |    |     | 16 | Fabricación de otras prendas de vestir, excepto calzado      | 1,473.12     | 744.00            | 0.00          | -729.12      |
|   |    |     | 33 | Fab.de prod.min.no met.(Barr, loza ect.y ot, ej: tej, bloq.e | 8,901.39     | 8,080.00          | 0.00          | -821.39      |
|   |    |     | 34 | Fab.de cemento, cal, yeso y otros, ej.asbesto, lámin.de ye   | 9,028.80     | 6,840.00          | 0.00          | -2,188.80    |
|   |    |     | 38 | Cooperativas dedicadas a la producción industrial            | 6,277.23     | 8,280.12          | 0.00          | 2,002.89     |
|   |    | 113 |    | Impuesto a Establecimientos Comerciales                      | 896,357.29   | 629,044.53        | 17,745.46     | -267,312.76  |
|   |    |     | 01 | Casas comerciales                                            | 48,410.41    | 29,210.04         | 0.00          | -19,200.37   |
|   |    |     | 03 | Tiendas (calzado, vestuario, etc.)                           | 16,811.94    | 11,494.04         | 879.17        | -5,317.90    |
|   |    |     | 04 | Bazares                                                      | 15,556.87    | 16,250.00         | 434.00        | 693.13       |
|   |    |     | 05 | Abarroterías                                                 | 39,417.84    | 28,050.00         | 0.00          | -11,367.84   |
|   |    |     | 07 | Depósitos                                                    | 64,159.02    | 59,385.00         | 3,516.05      | -4,774.02    |
|   |    |     | 08 | Gasolineras                                                  | 50,572.58    | 37,332.07         | 3,024.56      | -13,240.51   |
|   |    |     | 09 | Farmacias                                                    | 3,329.41     | 2,694.48          | 0.00          | -634.93      |
|   |    |     | 10 | Puestos de venta de medicinas                                | 13,103.94    | 10,287.24         | 1,576.80      | -2,816.70    |
|   |    |     | 11 | Supermercados                                                | 28,749.60    | 23,590.00         | 0.00          | -5,159.60    |
|   |    |     | 12 | Ferreterías                                                  | 187,757.25   | 27,015.00         | 60.00         | -160,742.25  |
|   |    |     | 13 | Pulperías                                                    | 100,302.62   | 91,616.64         | 510.00        | -8,685.98    |
|   |    |     | 14 | Glorietas y casetas de venta de golosinas                    | 16,362.81    | 26,128.08         | 2,790.00      | 9,765.27     |
|   |    |     | 15 | Puestos de ventad e artículos usados (ropa, zapatos, etc.)   | 12,646.92    | 13,401.80         | 0.00          | 754.88       |
|   |    |     | 16 | Carnicerías y venta de mariscos                              | 1,101.67     | 1,140.00          | 0.00          | 38.33        |
|   |    |     | 17 | Peleterías y talabarterías                                   | 0.00         | 216.00            | 0.00          | 216.00       |
|   |    |     | 18 | Librerías y papelerías                                       | 478.84       | 372.00            | 0.00          | -106.84      |
|   |    |     | 19 | Heladerías                                                   | 453.82       | 1,152.00          | 0.00          | 698.18       |
|   |    |     | 20 | Puesto de ventad e ropa y achinería                          | 5,899.61     | 3,850.00          | 315.00        | -2,049.61    |
|   |    |     | 23 | Venta de Productos agropecuarios                             | 9,576.07     | 6,006.00          | 0.00          | -3,570.07    |
|   |    |     | 25 | Venta de repuestos, accesorios, grasas y lubricantes         | 3,531.87     | 3,480.00          | 0.00          | -51.87       |
|   |    |     | 26 | Ventad e neumáticos, cámaras de aire                         | 323.99       | 889.14            | 0.00          | 565.15       |
|   |    |     | 30 | Billares                                                     | 40,589.93    | 44,872.48         | 4,226.88      | 4,282.55     |
|   |    |     | 31 | Venta de cerveza                                             | 20,983.64    | 12,785.56         | 113.00        | -8,198.08    |
|   |    |     | 32 | Venta de licores                                             | 6,107.64     | 727.92            | 0.00          | -5,379.72    |
|   |    |     | 34 | Venta de Verduras                                            | 5,456.25     | 4,563.68          | 0.00          | -892.57      |
|   |    |     | 35 | carros repartidores                                          | 143,447.67   | 111,477.00        | 0.00          | -31,970.67   |
|   |    |     | 99 | Otros establecimientos no clasificados                       | 61,225.08    | 61,058.36         | 300.00        | -166.72      |
|   |    | 114 |    | Impuesto a Establecimientos de Servicios                     | 993,523.10   | 814,927.37        | 9,642.00      | -178,595.73  |
|   |    |     | 01 | Servicio de transporte                                       | 191,270.48   | 207,241.43        | 3,599.00      | 15,970.95    |
|   |    |     | 02 | Salas de belleza, barberías y gimnasios                      | 5,658.95     | 6,870.00          | 735.00        | 1,211.05     |
|   |    |     | 05 | Compañías televisoras por cable                              | 2,886.84     | 2,596.08          | 0.00          | -290.76      |
|   |    |     | 10 | Comedores, restaurantes y cafeterías                         | 16,867.54    | 15,008.12         | 0.00          | -1,859.42    |
|   |    |     | 11 | Parques, lugares de recreo                                   | 7,991.91     | 8,422.56          | 924.00        | 430.65       |

|    |     |    |                                                                            |             |             |            |              |
|----|-----|----|----------------------------------------------------------------------------|-------------|-------------|------------|--------------|
|    |     | 13 | Casas funerarias                                                           | 10,000.00   | 600.00      | 0.00       | -9,400.00    |
|    |     | 14 | Disco móviles, conjuntos musicales y alto parlantes                        | 12,093.79   | 18,644.16   | 1,000.00   | 6,550.37     |
|    |     | 17 | Cantinas, expendios de aguardiente                                         | 2,605.68    | 1,220.00    | 0.00       | -1,385.68    |
|    |     | 19 | Casinos, centros nocturnos, bares, discotecas y otros                      | 0.00        | 14,520.00   | 0.00       | 14,520.00    |
|    |     | 20 | Hospitales, clínicas, policlínicas y casas de salud                        | 1,666.05    | 2,887.80    | 432.00     | 1,221.75     |
|    |     | 21 | Laboratorios médicos, dentales, oftalmológicos y otros                     | 595.43      | 1,106.04    | 0.00       | 510.61       |
|    |     | 22 | Juegos de salón (tragamonedas, atarais, futbolito, etc.)                   | 11,642.40   | 38,960.00   | 850.00     | 27,317.60    |
|    |     | 23 | Molinos que prestan servicios a particulares                               | 3,696.00    | 6,100.00    | 0.00       | 2,404.00     |
|    |     | 25 | Instituc. banc, casas de camb, asociac.de ahorro y prést.                  | 54,192.92   | 49,280.16   | 0.00       | -4,912.76    |
|    |     | 26 | Hoteles, moteles, hospedajes, pensiones y similares                        | 13,703.61   | 13,247.64   | 0.00       | -455.97      |
|    |     | 28 | Talleres de servic.(elect, mec, reloj, refriger, rep.de calz, llant, etc.) | 36,531.45   | 35,270.20   | 2,102.00   | -1,261.25    |
|    |     | 29 | Establecimientos educativos                                                | 0.00        | 504.00      | 0.00       | 504.00       |
|    |     | 30 | Casas de empeño                                                            | 1,995.84    | 1,080.00    | 0.00       | -915.84      |
|    |     | 34 | Servicio de energía eléctrica                                              | 529,018.97  | 340,413.63  | 0.00       | -188,605.34  |
|    |     | 36 | Servicios de Fotocopiado                                                   | 1,344.82    | 860.00      | 0.00       | -484.82      |
|    |     | 37 | Distribuidoras                                                             | 15,250.28   | 5,755.92    | 0.00       | -9,494.36    |
|    |     | 38 | Servicios de Internet y Cafenet                                            | 3,120.80    | 3,187.92    | 0.00       | 67.12        |
|    |     | 99 | Otros servicios no clasificados                                            | 71,389.34   | 41,151.71   | 0.00       | -30,237.63   |
|    | 116 |    | Impuesto sobre Extracción y Explotación de Recursos                        | 47,040.20   | 24,286.96   | 1,860.00   | -22,753.24   |
|    |     | 05 | Bosques y derivados                                                        | 27,040.20   | 23,440.00   | 1,860.00   | -3,600.20    |
|    |     | 99 | Otros                                                                      | 20,000.00   | 846.96      | 0.00       | -19,153.04   |
|    | 117 |    | IMPUESTO SELECTIVO SERVICIOS TELECOMUNICACIONES                            | 900,000.00  | 880,558.02  | 169,326.45 | -19,441.98   |
|    |     | 01 | Telefonia Movil                                                            | 900,000.00  | 880,558.02  | 169,326.45 | -19,441.98   |
|    | 118 |    | Tasas por Servicios Municipales                                            | 1961,493.50 | 1761,936.17 | 113,218.35 | -199,557.33  |
|    |     | 07 | Rastro Público                                                             | 4,323.00    | 0.00        | 0.00       | -4,323.00    |
|    |     | 08 | Transporte de carne                                                        | 52.80       | 0.00        | 0.00       | -52.80       |
|    |     | 10 | Limpieza de solares baldíos                                                | 1,320.00    | 0.00        | 0.00       | -1,320.00    |
|    |     | 11 | Aseo, mantenimiento de parques, calles y avenidas SEG C                    | 793.58      | 1,290.00    | 144.00     | 496.42       |
|    |     | 13 | Servicios secretariales municipales                                        | 4,738.80    | 4,100.00    | 100.00     | -638.80      |
|    |     | 14 | Servicios de muellaje                                                      | 217.80      | 0.00        | 0.00       | -217.80      |
|    |     | 16 | Seguridad Ciudadana                                                        | 47.52       | 530.00      | 36.00      | 482.48       |
|    |     | 99 | Otros servicios municipales                                                | 1950,000.00 | 1756,016.17 | 112,938.35 | -193,983.83  |
|    | 119 |    | Derechos Municipales                                                       | 3661,822.89 | 2019,326.88 | 56,181.54  | -1642,496.01 |
|    |     | 01 | Matrimonios                                                                | 13,464.00   | 13,200.00   | 2,600.00   | -264.00      |
|    |     | 02 | Inhumaciones y exhumaciones                                                | 0.00        | -3,093.94   | -900.89    | -3,093.94    |
|    |     | 03 | Constancias y certificaciones                                              | 129,663.60  | 32,105.00   | 960.00     | -97,558.60   |
|    |     | 04 | Autorizaciones y Vistos buenos (libros cont, cartas de vta, etc.)          | 68,289.54   | 49,388.00   | 2,557.00   | -18,901.54   |
|    |     | 07 | Matrícula de marcas de herrar                                              | 1,696.20    | 670.00      | 0.00       | -1,026.20    |
|    |     | 08 | Matrícula de vehículos automotores                                         | 250,000.00  | 234,389.73  | 0.00       | -15,610.27   |
|    |     | 11 | Matrícula de agricultores y ganaderos                                      | 15,000.00   | 0.00        | 0.00       | -15,000.00   |
|    |     | 12 | Matrícula de armas de fuego                                                | 9,600.36    | 7,250.00    | 750.00     | -2,350.36    |
|    |     | 13 | Matrícula de motosierra                                                    | 15,000.00   | 3,200.00    | 0.00       | -11,800.00   |
|    |     | 14 | Vallas y rótulos                                                           | 39,045.34   | 38,733.19   | 1,628.34   | -312.15      |
|    |     | 17 | Revisión de planos, documentos y alineamiento de constr                    | 4,633.20    | 1,170.00    | 0.00       | -3,463.20    |
|    |     | 18 | Permisos de construcción, restauración y demolición                        | 500,000.00  | 296,298.56  | 5,382.15   | -203,701.44  |
|    |     | 19 | Medidas y remedidas de terrenos y edificaciones                            | 82,690.91   | 49,652.55   | 3,250.80   | -33,038.36   |
|    |     | 20 | Permisos para lotificar                                                    | 3,000.00    | 0.00        | 0.00       | -3,000.00    |
|    |     | 21 | Permisos para operación de negocios                                        | 1500,000.00 | 1057,557.68 | 32,924.11  | -442,442.32  |
|    |     | 22 | Permisos para rotura de calles y aceras                                    | 600.00      | 1,410.00    | 1,050.00   | 810.00       |
|    |     | 25 | Licencia para buhoneros                                                    | 4,051.34    | 3,675.00    | 0.00       | -376.34      |
|    |     | 26 | Licencia para ejercer oficio (destazad, albañiles, soldad, etc.)           | 9,867.00    | 4,440.00    | 130.00     | -5,427.00    |
|    |     | 27 | Licencia para administrar cancha de gallos                                 | 500.00      | 250.00      | 0.00       | -250.00      |
|    |     | 28 | Licencia p/extracción de recursos (leña, mad, arena, grava, etc.)          | 1,000.00    | 500.00      | 0.00       | -500.00      |
|    |     | 31 | Guia para transportar ganado                                               | 12,031.80   | 11,610.00   | 500.00     | -421.80      |
|    |     | 34 | Permiso para forja de fierros                                              | 0.00        | 190.00      | 0.00       | 190.00       |
|    |     | 35 | Inspección de terrenos, edificios y ganado                                 | 1,689.60    | 615.00      | 0.00       | -1,074.60    |
|    |     | 99 | Otros derechos municipales                                                 | 1000,000.00 | 216,116.11  | 5,350.03   | -783,883.89  |
| 12 |     |    | Ingresos no Tributarios                                                    | 2869,916.87 | 884,501.51  | 257,550.01 | -1985,415.36 |
|    | 120 |    | Multas                                                                     | 146,225.49  | 122,173.78  | 6,020.96   | -24,051.71   |
|    |     | 02 | Por la presentación de declaraciones juradas tardías                       | 38,731.26   | 24,273.78   | 920.96     | -14,457.48   |
|    |     | 04 | Por operar un negocios in permiso de operación                             | 85,714.23   | 89,400.00   | 4,500.00   | 3,685.77     |

|                |    |                                                            |                     |                     |                    |                     |
|----------------|----|------------------------------------------------------------|---------------------|---------------------|--------------------|---------------------|
|                | 09 | Por vagancia de animales en las vías públicas              | 792.00              | 0.00                | 0.00               | -792.00             |
|                | 10 | Multas impuestas por el departamento municipal de justi    | 6,468.00            | 5,300.00            | 0.00               | -1,168.00           |
|                | 15 | Multa impuesta por el juzgado de paz                       | 14,520.00           | 3,200.00            | 600.00             | -11,320.00          |
| 121            |    | Recargos                                                   | 23,355.00           | 27,611.45           | 1,712.64           | 4,256.45            |
|                | 01 | Por imp.mun.(ap.art. 109 Ref, Dec.27-2000) Im-B.I.C.I.c.S. | 23,355.00           | 27,611.45           | 1,712.64           | 4,256.45            |
| 122            |    | RECUPERACIÓN COBRO IMPUESTOS Y DERECHOS MORA               | 2237,629.91         | 600,810.78          | 214,207.45         | -1636,819.13        |
|                | 01 | Recup. Impuesto Sobre Bienes Inmuebles                     | 1006,374.78         | 412,510.00          | 73,849.08          | -593,864.78         |
|                | 02 | Recup. Impuesto personal                                   | 29,724.76           | 5,041.55            | 320.00             | -24,683.21          |
|                | 03 | Recup. Impuesto a establecimientos industriales            | 157,921.64          | 118,883.67          | 115,675.13         | -39,037.97          |
|                | 04 | Recup. Impuesto a establecimientos comerciales             | 253,263.20          | 20,097.69           | 8,120.35           | -233,165.51         |
|                | 05 | Recup. Impuesto a establecimiento de servicios             | 145,937.17          | 19,518.40           | 1,630.00           | -126,418.77         |
|                | 07 | Recup. Impuesto Selectivo Servicios de Telecomunicacion    | 0.00                | 7,115.73            | 7,115.73           | 7,115.73            |
|                | 08 | Recup. Impuesto sobre billares                             | 23,393.52           | 7,504.40            | 3,675.16           | -15,889.12          |
|                | 09 | Recup. Permisos y licencias de operación de explotación    | 621,014.84          | 10,139.34           | 3,822.00           | -610,875.50         |
| 123            |    | Recuperación por Cobro de Servicios Municipales en Mor     | 129,094.08          | 6,038.19            | 2,407.33           | -123,055.89         |
|                | 04 | Tren de aseo                                               | 0.00                | 792.00              | 0.00               | 792.00              |
|                | 99 | Otros                                                      | 129,094.08          | 5,246.19            | 2,407.33           | -123,847.89         |
| 124            |    | Recuperación por Cobro de Rentas                           | 87,043.45           | 54,185.08           | 17,619.85          | -32,858.37          |
|                | 01 | Por cobro de renta de bienes inmueb.munic.(mercad, kios    | 87,043.45           | 54,185.08           | 17,619.85          | -32,858.37          |
| 125            |    | Renta de Propiedades                                       | 76,176.32           | 55,012.33           | 2,022.48           | -21,163.99          |
|                | 01 | Alquiler de mercados                                       | 0.00                | 157.45              | 0.00               | 157.45              |
|                | 03 | Alquiler de terrenos municipales                           | 76,010.00           | 54,854.88           | 2,022.48           | -21,155.12          |
|                | 04 | Alquiler de terminal de transporte                         | 166.32              | 0.00                | 0.00               | -166.32             |
| 126            |    | Intereses (art. 109 reformado de la Ley de Municipalidade  | 170,392.62          | 204,490.56          | 16,582.67          | 34,097.94           |
|                | 01 | Por impuestos                                              | 170,392.62          | 204,490.56          | 16,582.67          | 34,097.94           |
| 127            |    | DESCUENTO                                                  | 0.00                | -185,820.66         | -3,023.37          | -185,820.66         |
|                | 01 | Descuento Por Pronto Pago                                  | 0.00                | -144,868.03         | 0.00               | -144,868.03         |
|                | 02 | Descuento Adulto Mayor                                     | 0.00                | -40,952.63          | -3,023.37          | -40,952.63          |
| 2              |    | INGRESOS DE CAPITAL                                        | 22169,220.71        | 21421,108.46        | 5485,929.98        | -748,112.25         |
| 21             |    | Prestamos                                                  | 3060,000.00         | 3060,000.00         | 0.00               | 0.00                |
| 210            |    | Sector Interno                                             | 3060,000.00         | 3060,000.00         | 0.00               | 0.00                |
|                | 02 | Bancos privados                                            | 3060,000.00         | 3060,000.00         | 0.00               | 0.00                |
| 22             |    | Venta de Activos                                           | 633,044.51          | 513,755.15          | 26,800.47          | -119,289.36         |
| 220            |    | Venta de Bienes Inmuebles                                  | 633,044.51          | 513,755.15          | 26,800.47          | -119,289.36         |
|                | 02 | Terrenos municipales                                       | 10,900.61           | 193.65              | 0.00               | -10,706.96          |
|                | 04 | Dominio Pleno                                              | 622,143.90          | 513,561.50          | 26,800.47          | -108,582.40         |
| 25             |    | Transferencias                                             | 15413,764.64        | 13732,589.88        | 1954,537.68        | -1681,174.76        |
| 250            |    | Sector Público                                             | 15413,764.64        | 13732,589.88        | 1954,537.68        | -1681,174.76        |
|                | 01 | Transferencias del Gobierno Central                        | 15413,764.64        | 13732,589.88        | 1954,537.68        | -1681,174.76        |
| 26             |    | Subsidios                                                  | 250,000.00          | 251,500.00          | 0.00               | 1,500.00            |
| 260            |    | Sector Público                                             | 250,000.00          | 251,500.00          | 0.00               | 1,500.00            |
|                | 03 | Poder Legislativo                                          | 250,000.00          | 251,500.00          | 0.00               | 1,500.00            |
| 27             |    | Herencias, Legados y Donaciones                            | 109,400.00          | 1290,693.40         | 1027,973.40        | 1181,293.40         |
| 270            |    | del Sector Público                                         | 102,400.00          | 1185,593.40         | 1027,973.40        | 1083,193.40         |
|                | 99 | Otras Donaciones                                           | 102,400.00          | 1185,593.40         | 1027,973.40        | 1083,193.40         |
| 271            |    | del Sector Privado                                         | 7,000.00            | 105,100.00          | 0.00               | 98,100.00           |
|                | 99 | Otras Donaciones                                           | 7,000.00            | 105,100.00          | 0.00               | 98,100.00           |
| 28             |    | Otros Ingresos de Capital                                  | 228,218.13          | 97,776.60           | 1,825.00           | -130,441.53         |
| 280            |    | Ingresos Eventuales de Capital                             | 228,218.13          | 97,776.60           | 1,825.00           | -130,441.53         |
|                | 01 | Intereses moratorios por cuentas por cobrar documentad     | 7,341.28            | 464.60              | 0.00               | -6,876.68           |
|                | 07 | Otros Ingresos                                             | 0.00                | 81,500.00           | 0.00               | 81,500.00           |
|                | 99 | otros ingreso capital                                      | 220,876.85          | 15,812.00           | 1,825.00           | -205,064.85         |
| 29             |    | Recursos de Balance                                        | 2474,793.43         | 2474,793.43         | 2474,793.43        | 0.00                |
| 290            |    | Disponibilidad Financiera                                  | 2474,793.43         | 2474,793.43         | 2474,793.43        | 0.00                |
|                | 01 | Saldo Efectivo del año anterior                            | 2474,793.43         | 2474,793.43         | 2474,793.43        | 0.00                |
| <b>TOTALES</b> |    |                                                            | <b>38271,059.37</b> | <b>31194,463.78</b> | <b>6332,571.32</b> | <b>-7076,595.59</b> |

  
 Ana Rosa Pérez Fernández  
 Contador Municipal

