



Municipalidad de San Luis, Comayagua  
Informe Rentístico de Ingresos  
De: 1/8/2020 A: 31/8/2020



Código: 0316

Departamento: COMAYAGUA

| G | S  | R   | A  | Descripción                                                                | Aprobado     | Ampliación | Disminución | Definitivo   | Recauda Período | Recaudado Acumulado | Pendiente Recaudar |
|---|----|-----|----|----------------------------------------------------------------------------|--------------|------------|-------------|--------------|-----------------|---------------------|--------------------|
| 1 |    |     |    | INGRESOS CORRIENTES                                                        | 4,117,921.26 | 0.00       | 0.00        | 4,117,921.26 | 41,382.86       | 1,878,074.55        | -2,239,846.71      |
|   | 11 |     |    | Ingresos Tributarios                                                       | 2,914,598.98 | 0.00       | 0.00        | 2,914,598.98 | 26,378.80       | 1,625,230.71        | -1,289,368.27      |
|   |    | 110 |    | Impuesto Sobre Bienes Inmuebles                                            | 513,265.94   | 0.00       | 0.00        | 513,265.94   | 8,175.00        | 290,768.95          | -222,496.99        |
|   |    |     | 01 | Urbanos                                                                    | 147,338.67   | 0.00       | 0.00        | 147,338.67   | 3,325.00        | 102,152.21          | -45,186.46         |
|   |    |     | 02 | Rurales                                                                    | 365,927.27   | 0.00       | 0.00        | 365,927.27   | 4,850.00        | 188,616.74          | -177,310.53        |
|   |    | 111 |    | Impuesto Personal                                                          | 77,180.72    | 0.00       | 0.00        | 77,180.72    | 520.00          | 47,370.17           | -29,810.55         |
|   |    |     | 01 | Impuesto Personal Municipal                                                | 77,180.72    | 0.00       | 0.00        | 77,180.72    | 520.00          | 47,370.17           | -29,810.55         |
|   |    | 112 |    | Impuesto a Establecimientos Industriales                                   | 355,854.72   | 0.00       | 0.00        | 355,854.72   | 2,862.00        | 177,002.88          | -178,851.84        |
|   |    |     | 01 | Fincas de agricultura, ganadería, caza, selvicultura y pesca               | 355,743.93   | 0.00       | 0.00        | 355,743.93   | 2,862.00        | 177,002.88          | -178,741.05        |
|   |    |     | 11 | Elaboración de otros productos alimenticios                                | 110.79       | 0.00       | 0.00        | 110.79       | 0.00            | 0.00                | -110.79            |
|   |    | 113 |    | Impuesto a Establecimientos Comerciales                                    | 320,967.02   | 0.00       | 0.00        | 320,967.02   | 0.00            | 130,196.07          | -190,770.95        |
|   |    |     | 01 | Casas comerciales                                                          | 760.50       | 0.00       | 0.00        | 760.50       | 0.00            | 432.00              | -328.50            |
|   |    |     | 03 | Tiendas (calzado, vestuario, etc.)                                         | 1,126.80     | 0.00       | 0.00        | 1,126.80     | 0.00            | 1,861.44            | 734.64             |
|   |    |     | 04 | Bazares                                                                    | 628.56       | 0.00       | 0.00        | 628.56       | 0.00            | 0.00                | -628.56            |
|   |    |     | 06 | Bodegas (granos básicos y mercaderías)                                     | 6,076.62     | 0.00       | 0.00        | 6,076.62     | 0.00            | 2,457.72            | -3,618.90          |
|   |    |     | 08 | Gasolineras                                                                | 48,479.07    | 0.00       | 0.00        | 48,479.07    | 0.00            | 11,631.60           | -36,847.47         |
|   |    |     | 10 | Puestos de venta de medicinas                                              | 1,148.40     | 0.00       | 0.00        | 1,148.40     | 0.00            | 1,180.80            | 32.40              |
|   |    |     | 11 | Supermercados                                                              | 365.40       | 0.00       | 0.00        | 365.40       | 0.00            | 0.00                | -365.40            |
|   |    |     | 12 | Ferreterías                                                                | 4,214.18     | 0.00       | 0.00        | 4,214.18     | 0.00            | 3,741.48            | -472.70            |
|   |    |     | 13 | Pulperías                                                                  | 45,638.08    | 0.00       | 0.00        | 45,638.08    | 0.00            | 18,600.96           | -27,037.12         |
|   |    |     | 14 | Glorietas y casetas de venta de golosinas                                  | 37.17        | 0.00       | 0.00        | 37.17        | 0.00            | 0.00                | -37.17             |
|   |    |     | 15 | Puestos de venta de artículos usados (ropa, zapatos, etc.)                 | 387.26       | 0.00       | 0.00        | 387.26       | 0.00            | 0.00                | -387.26            |
|   |    |     | 20 | Puesto de venta de ropa y achinería                                        | 80.33        | 0.00       | 0.00        | 80.33        | 0.00            | 226.80              | 146.47             |
|   |    |     | 23 | Venta de Productos agropecuarios                                           | 58,352.38    | 0.00       | 0.00        | 58,352.38    | 0.00            | 22,223.88           | -36,128.50         |
|   |    |     | 25 | Venta de repuestos, accesorios, grasas y lubricantes                       | 2,513.39     | 0.00       | 0.00        | 2,513.39     | 0.00            | 2,657.88            | 144.49             |
|   |    |     | 30 | Billares                                                                   | 17,713.41    | 0.00       | 0.00        | 17,713.41    | 0.00            | 9,054.67            | -8,658.74          |
|   |    |     | 31 | Venta de cerveza                                                           | 23,869.42    | 0.00       | 0.00        | 23,869.42    | 0.00            | 2,655.60            | -21,213.82         |
|   |    |     | 33 | Lotificadora                                                               | 73,950.00    | 0.00       | 0.00        | 73,950.00    | 0.00            | 0.00                | -73,950.00         |
|   |    |     | 34 | Venta de Verduras                                                          | 369.36       | 0.00       | 0.00        | 369.36       | 0.00            | 270.00              | -99.36             |
|   |    |     | 99 | Otros establecimientos no clasificados                                     | 35,256.69    | 0.00       | 0.00        | 35,256.69    | 0.00            | 53,201.24           | 17,944.55          |
|   |    | 114 |    | Impuesto a Establecimientos de Servicios                                   | 209,439.66   | 0.00       | 0.00        | 209,439.66   | 0.00            | 63,419.16           | -146,020.50        |
|   |    |     | 01 | Servicio de transporte                                                     | 4,407.00     | 0.00       | 0.00        | 4,407.00     | 0.00            | 3,360.00            | -1,047.00          |
|   |    |     | 02 | Salas de belleza, barberías y gimnasios                                    | 0.00         | 0.00       | 0.00        | 0.00         | 0.00            | 216.00              | 216.00             |
|   |    |     | 05 | Compañías televisoras por cable                                            | 5,695.17     | 0.00       | 0.00        | 5,695.17     | 0.00            | 1,440.00            | -4,255.17          |
|   |    |     | 10 | Comedores, restaurantes y cafeterías                                       | 2,386.17     | 0.00       | 0.00        | 2,386.17     | 0.00            | 3,113.04            | 726.87             |
|   |    |     | 14 | Disco móviles, conjuntos musicales y alto parlantes                        | 0.00         | 0.00       | 0.00        | 0.00         | 0.00            | 216.00              | 216.00             |
|   |    |     | 17 | Cantinas, expendios de aguardiente                                         | 978.87       | 0.00       | 0.00        | 978.87       | 0.00            | 388.80              | -590.07            |
|   |    |     | 20 | Hospitales, clínicas, policlínicas y casas de salud                        | 737.33       | 0.00       | 0.00        | 737.33       | 0.00            | 0.00                | -737.33            |
|   |    |     | 21 | Laboratorios médicos, dentales, oftalmológicos y otros                     | 379.08       | 0.00       | 0.00        | 379.08       | 0.00            | 0.00                | -379.08            |
|   |    |     | 23 | Molinos que prestan servicios a particulares                               | 243.00       | 0.00       | 0.00        | 243.00       | 0.00            | 86.40               | -156.60            |
|   |    |     | 25 | Instituc. banc, casas de camb, asociac. de ahorro y prést.                 | 162,203.25   | 0.00       | 0.00        | 162,203.25   | 0.00            | 51,429.00           | -110,774.25        |
|   |    |     | 26 | Hoteles, moteles, hospedajes, pensiones y similares                        | 1,714.44     | 0.00       | 0.00        | 1,714.44     | 0.00            | 1,142.04            | -572.40            |
|   |    |     | 28 | Talleres de servic. (elect, mec, reloj, refrig, rep. de calz, llant, etc.) | 5,226.99     | 0.00       | 0.00        | 5,226.99     | 0.00            | 1,270.80            | -3,956.19          |
|   |    |     | 36 | Servicios de café net e Internet                                           | 414.74       | 0.00       | 0.00        | 414.74       | 0.00            | 0.00                | -414.74            |
|   |    |     | 37 | Servicios de fotocopiado                                                   | 247.32       | 0.00       | 0.00        | 247.32       | 0.00            | 0.00                | -247.32            |



|  |    |     |                                                                      |              |      |      |              |           |            |             |
|--|----|-----|----------------------------------------------------------------------|--------------|------|------|--------------|-----------|------------|-------------|
|  |    | 99  | Otros servicios no clasificados                                      | 24,806.30    | 0.00 | 0.00 | 24,806.30    | 0.00      | 757.08     | -24,049.22  |
|  |    | 116 | Impuesto sobre Extracción y Explotación de Recursos                  | 49,571.49    | 0.00 | 0.00 | 49,571.49    | 200.00    | 200.00     | -49,371.49  |
|  |    | 05  | Bosques y derivados                                                  | 49,571.49    | 0.00 | 0.00 | 49,571.49    | 200.00    | 200.00     | -49,371.49  |
|  |    | 117 | IMPUESTO SELECTIVO SERVICIOS TELECOMUNICACIONES                      | 614,682.47   | 0.00 | 0.00 | 614,682.47   | 0.00      | 409,679.58 | -205,002.89 |
|  |    | 01  | Telefonía Móvil                                                      | 614,682.47   | 0.00 | 0.00 | 614,682.47   | 0.00      | 409,290.78 | -205,391.69 |
|  |    | 02  | Telefonía Fija                                                       | 0.00         | 0.00 | 0.00 | 0.00         | 0.00      | 388.80     | 388.80      |
|  |    | 118 | Tasas por Servicios Municipales                                      | 405,535.86   | 0.00 | 0.00 | 405,535.86   | 11,417.00 | 280,440.00 | -125,095.86 |
|  |    | 01  | Agua potable                                                         | 117,176.42   | 0.00 | 0.00 | 117,176.42   | 2,787.00  | 93,285.00  | -23,891.42  |
|  |    | 02  | Alcantarillado sanitario                                             | 132,260.14   | 0.00 | 0.00 | 132,260.14   | 2,630.00  | 88,920.00  | -43,340.14  |
|  |    | 04  | Tren de aseo                                                         | 84,309.30    | 0.00 | 0.00 | 84,309.30    | 1,620.00  | 56,125.00  | -28,184.30  |
|  |    | 05  | Conexiones, reconexiones de agua potable y alcantarillado sanitario  | 37,950.00    | 0.00 | 0.00 | 37,950.00    | 3,000.00  | 21,500.00  | -16,450.00  |
|  |    | 07  | Rastro Público                                                       | 31,740.00    | 0.00 | 0.00 | 31,740.00    | 1,380.00  | 20,010.00  | -11,730.00  |
|  |    | 99  | Otros servicios municipales                                          | 2,100.00     | 0.00 | 0.00 | 2,100.00     | 0.00      | 600.00     | -1,500.00   |
|  |    | 119 | Derechos Municipales                                                 | 368,101.10   | 0.00 | 0.00 | 368,101.10   | 4,830.00  | 307,375.31 | -60,725.79  |
|  |    | 01  | Matrimonios                                                          | 2,400.00     | 0.00 | 0.00 | 2,400.00     | 0.00      | 600.00     | -1,800.00   |
|  |    | 03  | Constancias y certificaciones                                        | 12,030.00    | 0.00 | 0.00 | 12,030.00    | 420.00    | 6,470.00   | -5,560.00   |
|  |    | 04  | Autorizaciones y Vistos buenos (libros cont, cartas de vta, etc.)    | 15,645.00    | 0.00 | 0.00 | 15,645.00    | 3,180.00  | 10,006.00  | -5,639.00   |
|  |    | 07  | Matrícula de marcas de herrar                                        | 2,100.00     | 0.00 | 0.00 | 2,100.00     | 150.00    | 400.00     | -1,700.00   |
|  |    | 08  | Matrícula de vehículos automotores                                   | 0.00         | 0.00 | 0.00 | 0.00         | 0.00      | 72,319.31  | 72,319.31   |
|  |    | 12  | Matrícula de armas de fuego                                          | 3,150.00     | 0.00 | 0.00 | 3,150.00     | 0.00      | 600.00     | -2,550.00   |
|  |    | 13  | Matrícula de motosierra                                              | 3,000.00     | 0.00 | 0.00 | 3,000.00     | 400.00    | 2,000.00   | -1,000.00   |
|  |    | 14  | Vallas y rótulos                                                     | 360.00       | 0.00 | 0.00 | 360.00       | 0.00      | 300.00     | -60.00      |
|  |    | 15  | Licencias para equipos de sonido, rockolas y altoparlantes           | 298.76       | 0.00 | 0.00 | 298.76       | 0.00      | 0.00       | -298.76     |
|  |    | 17  | Revisión de planos, documentos y alineamiento de construcción        | 300.00       | 0.00 | 0.00 | 300.00       | 0.00      | 600.00     | 300.00      |
|  |    | 18  | Permisos de construcción, restauración y demolición                  | 3,062.34     | 0.00 | 0.00 | 3,062.34     | 200.00    | 700.00     | -2,362.34   |
|  |    | 19  | Medidas y remedidas de terrenos y edificaciones                      | 6,450.00     | 0.00 | 0.00 | 6,450.00     | 0.00      | 2,400.00   | -4,050.00   |
|  |    | 21  | Permisos para operación de negocios                                  | 315,150.00   | 0.00 | 0.00 | 315,150.00   | 400.00    | 209,950.00 | -105,200.00 |
|  |    | 31  | Guía para transportar ganado                                         | 4,155.00     | 0.00 | 0.00 | 4,155.00     | 80.00     | 1,020.00   | -3,135.00   |
|  |    | 99  | Otros derechos municipales                                           | 0.00         | 0.00 | 0.00 | 0.00         | 0.00      | 10.00      | 10.00       |
|  | 12 |     | Ingresos no Tributarios                                              | 1,203,322.28 | 0.00 | 0.00 | 1,203,322.28 | 15,004.06 | 252,843.84 | -950,478.44 |
|  |    | 120 | Multas                                                               | 33,985.58    | 0.00 | 0.00 | 33,985.58    | 52.00     | 22,211.86  | -11,773.72  |
|  |    | 01  | Por infracciones sancionadas por la Policía Preventiva               | 21,600.00    | 0.00 | 0.00 | 21,600.00    | 0.00      | 3,800.00   | -17,800.00  |
|  |    | 02  | Por la presentación de declaraciones juradas tardías                 | 9,835.58     | 0.00 | 0.00 | 9,835.58     | 52.00     | 13,261.86  | 3,426.28    |
|  |    | 09  | Por vagancia de animales en las vías públicas                        | 1,650.00     | 0.00 | 0.00 | 1,650.00     | 0.00      | 150.00     | -1,500.00   |
|  |    | 10  | Multas impuestas por el departamento municipal de justicia           | 900.00       | 0.00 | 0.00 | 900.00       | 0.00      | 5,000.00   | 4,100.00    |
|  |    | 121 | Recargos                                                             | 3,210.65     | 0.00 | 0.00 | 3,210.65     | 5.78      | 4,062.73   | 852.08      |
|  |    | 01  | Por imp.mun.(ap.art. 109 Ref. Dec.27-2000) Im-B.I.C.I.c.S.Ext.y Exp. | 2,027.90     | 0.00 | 0.00 | 2,027.90     | 2.50      | 2,803.97   | 776.07      |
|  |    | 02  | Por servicios municipales                                            | 1,182.75     | 0.00 | 0.00 | 1,182.75     | 3.28      | 1,258.76   | 76.01       |
|  |    | 122 | Recuperación por Cobro de Impuesto y Derechos en Mora                | 297,789.17   | 0.00 | 0.00 | 297,789.17   | 12,793.00 | 94,600.41  | -203,188.76 |
|  |    | 01  | Impuesto Sobre Bienes Inmuebles                                      | 206,675.91   | 0.00 | 0.00 | 206,675.91   | 12,245.00 | 48,847.50  | -157,828.41 |
|  |    | 02  | Impuesto personal                                                    | 23,304.38    | 0.00 | 0.00 | 23,304.38    | 440.00    | 12,597.03  | -10,707.35  |
|  |    | 03  | Impuesto a establecimientos industriales                             | 1,393.20     | 0.00 | 0.00 | 1,393.20     | 108.00    | 13,026.60  | 11,633.40   |
|  |    | 04  | Impuesto a establecimientos comerciales                              | 27,046.08    | 0.00 | 0.00 | 27,046.08    | 0.00      | 10,529.28  | -16,516.80  |
|  |    | 05  | Impuesto a establecimiento de servicios                              | 12,034.80    | 0.00 | 0.00 | 12,034.80    | 0.00      | 0.00       | -12,034.80  |
|  |    | 09  | Recuperación Permisos y licencias de operación de explotación        | 27,334.80    | 0.00 | 0.00 | 27,334.80    | 0.00      | 9,600.00   | -17,734.80  |
|  |    | 123 | Recuperación por Cobro de Servicios Municipales en Mora              | 108,998.61   | 0.00 | 0.00 | 108,998.61   | 1,104.00  | 41,263.00  | -67,735.61  |
|  |    | 01  | Agua Potable                                                         | 30,769.54    | 0.00 | 0.00 | 30,769.54    | 264.00    | 15,623.00  | -15,146.54  |
|  |    | 02  | Alcantarillado sanitario                                             | 48,052.10    | 0.00 | 0.00 | 48,052.10    | 600.00    | 14,220.00  | -33,832.10  |
|  |    | 04  | Tren de aseo                                                         | 30,176.97    | 0.00 | 0.00 | 30,176.97    | 240.00    | 11,420.00  | -18,756.97  |
|  |    | 125 | Renta de Propiedades                                                 | 736,050.00   | 0.00 | 0.00 | 736,050.00   | 1,000.00  | 63,400.00  | -672,650.00 |
|  |    | 05  | Alquiler de edificios Municipales (local en el edificio municipal)   | 15,000.00    | 0.00 | 0.00 | 15,000.00    | 0.00      | 0.00       | -15,000.00  |
|  |    | 06  | Arrendamiento de equipo                                              | 721,050.00   | 0.00 | 0.00 | 721,050.00   | 1,000.00  | 63,400.00  | -657,650.00 |
|  |    | 126 | Intereses (art. 109 reformado de la Ley de Municipalidades)          | 23,288.27    | 0.00 | 0.00 | 23,288.27    | 49.28     | 27,305.84  | 4,017.57    |
|  |    | 01  | Por impuestos                                                        | 14,779.29    | 0.00 | 0.00 | 14,779.29    | 21.11     | 18,965.69  | 4,186.40    |
|  |    | 02  | Por tasas por servicios                                              | 8,508.98     | 0.00 | 0.00 | 8,508.98     | 28.17     | 8,340.15   | -168.83     |
|  |    | 127 | Descuentos                                                           | 0.00         | 0.00 | 0.00 | 0.00         | -1,625.20 | -81,221.41 | -81,221.41  |

|   |     |    |                                                    |               |              |      |               |              |              |                |
|---|-----|----|----------------------------------------------------|---------------|--------------|------|---------------|--------------|--------------|----------------|
|   |     | 01 | Descuento Por Pronto Pago                          | 0.00          | 0.00         | 0.00 | 0.00          | -638.70      | -59,386.90   | -59,386.90     |
|   |     | 02 | Descuentos Adulto Mayor                            | 0.00          | 0.00         | 0.00 | 0.00          | -986.50      | -21,834.51   | -21,834.51     |
| 2 |     |    | INGRESOS DE CAPITAL                                | 15,710,589.62 | 9,788,163.35 | 0.00 | 25,498,752.97 | 1,214,945.16 | 9,493,352.76 | -16,005,400.21 |
|   | 22  |    | Venta de Activos                                   | 37,920.62     | 0.00         | 0.00 | 37,920.62     | 1,690.00     | 7,157.00     | -30,763.62     |
|   | 220 |    | Venta de Bienes Inmuebles                          | 37,920.62     | 0.00         | 0.00 | 37,920.62     | 1,690.00     | 7,157.00     | -30,763.62     |
|   |     | 02 | Terrenos municipales                               | 27,819.00     | 0.00         | 0.00 | 27,819.00     | 1,680.00     | 7,127.00     | -20,692.00     |
|   |     | 03 | Lotes de cementerio                                | 435.00        | 0.00         | 0.00 | 435.00        | 10.00        | 30.00        | -405.00        |
|   |     | 04 | Domínio Pleno                                      | 9,666.62      | 0.00         | 0.00 | 9,666.62      | 0.00         | 0.00         | -9,666.62      |
|   | 25  |    | Transferencias                                     | 15,672,669.00 | 2,969,693.90 | 0.00 | 18,642,362.90 | 1,213,255.16 | 7,004,196.74 | -11,638,166.16 |
|   | 250 |    | Sector Público                                     | 15,672,669.00 | 2,969,693.90 | 0.00 | 18,642,362.90 | 1,213,255.16 | 7,004,196.74 | -11,638,166.16 |
|   |     | 01 | Transferencias del Gobierno Central                | 15,672,669.00 | 2,580,681.50 | 0.00 | 18,253,350.50 | 657,523.16   | 6,448,464.74 | -11,804,885.76 |
|   |     | 03 | Otras transferencias eventuales (FHIS, PMA, Otros) | 0.00          | 389,012.40   | 0.00 | 389,012.40    | 555,732.00   | 555,732.00   | 166,719.60     |
|   | 26  |    | Subsidios                                          | 0.00          | 2,481,999.02 | 0.00 | 2,481,999.02  | 0.00         | 2,481,999.02 | 0.00           |
|   | 260 |    | Sector Público                                     | 0.00          | 2,481,999.02 | 0.00 | 2,481,999.02  | 0.00         | 2,481,999.02 | 0.00           |
|   |     | 02 | Poder Ejecutivo                                    | 0.00          | 2,481,999.02 | 0.00 | 2,481,999.02  | 0.00         | 2,481,999.02 | 0.00           |
|   | 29  |    | Recursos de Balance                                | 0.00          | 4,336,470.43 | 0.00 | 4,336,470.43  | 0.00         | 0.00         | -4,336,470.43  |
|   | 290 |    | Disponibilidad Financiera                          | 0.00          | 4,336,470.43 | 0.00 | 4,336,470.43  | 0.00         | 0.00         | -4,336,470.43  |
|   |     | 01 | Saldo Efectivo del año anterior                    | 0.00          | 4,336,470.43 | 0.00 | 4,336,470.43  | 0.00         | 0.00         | -4,336,470.43  |

TOTALES

19,828,510.88

9,788,163.35

0.00

29,616,674.23

1,256,328.02

11,371,427.31

-18,245,246.92



Kemsey Jisell Panchame  
Jefa Presupuesto y Contabilidad