

LEGISLATURA MUNICIPAL DE CIALES

GOBIERNO DE PUERTO RICO

RESOLUCIÓN NÚM. 32

SERIE 2022-2023

PRESENTADO POR LA ADMINISTRACIÓN MUNICIPAL

"PARA APROBAR EL PRESUPUESTO DE INGRESOS Y EGRESOS QUE HA DE REGIR EL MUNICIPIO DE CIALES, DURANTE EL AÑO ECONÓMICO 2023-2024 Y AUTORIZAR A LA DIRECTORA DE FINANZAS A LLEVAR A LOS LIBROS DE CONTABILIDAD EL PRESUPUESTO QUE AQUÍ SE CONSIGNA; Y PARA OTROS FINES."

POR CUANTO

La Ley Núm. 107 del 14 de agosto de 2020, mejor conocida como Nuevo Código Municipal de Puerto Rico, según enmendada, establece en su Artículo 1.019 **Obligaciones del Alcalde respecto a la Legislatura Municipal**, inciso (a) "Presentar a la Legislatura los proyectos de ordenanza y de resolución que por mandato de ley deban someterse a la consideración y aprobación de ésta".

POR CUANTO

Además dicha Ley, en su **Artículo 1.039 Facultades y deberes Generales de la Legislatura Municipal**, establece en el inciso (a) "Aprobar anualmente la resolución del presupuesto general de ingresos y gastos del municipio."

POR CUANTO

En el **Artículo 2.101, Aprobación del Presupuesto**, en su inciso (a), establece que "El Alcalde, dentro de los cinco (5) días siguientes a la fecha en que se le presente el proyecto de resolución del presupuesto general de ingresos y gastos del municipio aprobado por la Legislatura Municipal, deberá impartirle su firma, o devolverlo dentro del mismo termino, sin firmar, a la Legislatura Municipal haciendo constar sus objeciones y recomendaciones."

POR CUANTO

En cumplimiento, el pasado 9 de junio de 2023, la Administración Municipal sometió ante la Legislatura Municipal el Proyecto del Presupuesto que regirá al Municipio de Ciales para el año económico 2023-2024, el mismo fue referido y evaluado en la Comisión de Hacienda, Presupuesto y Donativos los días 12, 13 y 14 de junio de 2023.

RESUÉLVASE COMO POR LA PRESENTE SE RESUELVE POR ESTA LEGISLATURA MUNICIPAL DE CIALES, PUERTO RICO, LO SIGUIENTE:

Aprobar el Proyecto de Presupuesto de los Ingresos y Egresos de esta municipalidad a regir durante el Año Económico 2023-2024 que asciende a \$ 8,317,807.90.

SECCIÓN 2

Que las cantidades que han de producir los recursos que se consignan en la sección de ingresos que se hacen parte de esta resolución, según sean recaudados por el Departamento de Finanzas se utilicen para el pago de los gastos de la municipalidad de Ciales, Puerto Rico durante el Año Económico 2023-2024 consignados en la sección de egresos, que también forman parte de esta Resolución.



SECCIÓN 1

- SECCIÓN 3 Autorizar al Hon. Alexander Burgos Otero, Alcalde del Municipio de Ciales, a disponer del Presupuesto que regirá el Municipio de Ciales para el Año Fiscal 2023-2024 ya que éste contiene las recomendaciones de la Legislatura Municipal con el análisis del mismo.
- SECCIÓN 4 Que la Directora de Finanzas del Municipio de Ciales lleve a los libros de contabilidad y presupuesto, las asignaciones de fondos y transacciones pertinentes a los fines de dar cumplimiento las disposiciones de esta Resolución.
- SECCIÓN 5 Toda Resolución o parte de la misma que estuviese en conflicto con esta Resolución, queda por la presente derogada.
- SECCIÓN 6 Esta Resolución por ser de carácter urgente y necesaria, comenzará a regir tan pronto sea aprobada por la Legislatura Municipal y debidamente firmada por el Honorable Alcalde y tendrá efectividad el 1ro de julio de 2023.
- SECCIÓN 7 Copia certificada de esta Resolución junto con el Presupuesto 2023-2024 será remitida a la Oficina de Gerencia y Presupuesto (OGP), Departamento de Estado, Auditoría Interna, Secretaría de Finanzas, Secretaría de Recursos Humanos y a las demás agencias pertinentes para su conocimiento acción correspondiente.

APROBADA ESTA RESOLUCIÓN POR LA LEGISLATURA MUNICIPAL DE CIALES
HOY, 20 DE JUNIO DE 2023.


HON. MARILYN VILLALOBOS CRUZ
PRESIDENTA DE LA LEGISLATURA


SRTA. KRISTAL RIVERA OCASIO
SECRETARIA DE LA LEGISLATURA

APROBADA ESTA RESOLUCIÓN POR EL ALCALDE DEL MUNICIPIO DE CIALES
HOY 22 DE JUNIO DE 2023.




HON. ALEXANDER BURGOS OTERO
ALCALDE DE CIALES

LEGISLATURA MUNICIPAL DE CIALES

GOBIERNO DE PUERTO RICO

CERTIFICACIÓN

Yo, Kristal N. Rivera Ocasio, Secretaria de la Legislatura Municipal de Ciales, Puerto Rico
CERTIFICO:

Que la que antecede es copia fiel y exacta de la Resolución Núm. 32 Serie 2022-2023, aprobada por la Legislatura Municipal de Ciales, Puerto Rico, reunida en **SESIÓN ORDINARIA** el **martes, 20 de junio de 2023.**

VOTOS A FAVOR:

Hon. Marilyn Villalobos Cruz
Hon. Benny González Fernández
Hon. Edith Estela Ayala
Hon. Mercedita Cruz Quiñones
Hon. Hipólito Oliveras Martínez

Hon. Jeannette Pagán La Luz
Hon. Andrés A. Rosario Rosario
Hon. Carmen M. Ortega Batista
Hon. Joel Domínguez Figueroa

VOTO EN CONTRA:

Hon. Vianca E. Negrón De Jesús

LEGISLADOR AUSENTE EXCUSADO:

Hon. Alexis Montes García

Para que así conste en libro, firmo la presente **CERTIFICACIÓN** y hago estampar en las páginas de que consta la misma el gran **SELLO OFICIAL** de la Legislatura Municipal de Ciales, Puerto Rico hoy **martes, 20 de junio de 2023.**




SRTA. KRISTAL RIVERA OCASIO
SECRETARIA LEGISLATURA MUNICIPAL



MUNICIPIO DE CIALES

PRESUPUESTO 2023-2024



HON. ALEXANDER BURGOS OTERO
ALCALDE

GOBIERNO MUNICIPAL DE CIALES
HON. ALEXANDER BURGOS OTERO
ALCALDE

**PROYECTO DE RESOLUCION DEL PRESUPUESTO GENERAL
MUNICIPAL AÑO FISCAL 2023-2024**

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**PRESUPUESTO GENERAL
2023-2024**

DIVISION I

******DETALLE DE INGRESOS******

**HON. ALEXANDER BURGOS OTERO
ALCALDE**



ESTADO LIBRE ASOCIADO DE PUERTO RICO



GOBIERNO MUNICIPAL DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE INGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
01-03-04-81.01	PATENTES	\$ 463,832.00	\$ 489,911.00
01-03-04-81.03	IMPUESTO MUNICIPAL SOBRE LAS VENTAS	448,843.86	389,259.00
01-03-04-81.21	INTERESES Y RECARGOS POR DEMORAS EN PATENTES	37,530.00	13,345.00
01-03-04-83.01	ARBITRIOS DE CONSTRUCCION	1,437,866.77	1,340,283.72
01-03-04-83.04	LICENCIAS Y PERMISOS MISCELANEOS	358,124.00	355,400.00
01-03-04-84.02	COMPENSACION A.E.E.	381,131.00	328,769.00
01-03-04-84.04	OTROS INGRESOS INTERGUBERNAMENTALES	1,518,759.08	1,605,938.00
01-03-04-85.07	DISPOSICION DE DESPERDICIOS	6,015.00	5,650.00
01-03-04-85.11	OTROS INGRESOS POR SERVICIOS	8,500.00	8,000.00
01-03-04-86.01	MULTAS	-	-
01-03-04-87.03	INTERESES BANCARIOS	230.00	364.97
01-03-04-87.05	INGRESOS EVENTUALES	896,642.40	1,157,788.21
01-03-04-87.06	RENTA DE LOCALES Y PROPIEDAD MUNICIPAL	75,157.00	78,107.00
01-03-04-87.09	OTROS INGRESOS	607,057.00	587,881.00
01-03-04-87.22	CONTRIBUCION SOBRE LA PROPIEDAD (NO EXONERADA)	1,212,598.11	1,946,177.00
01-03-04-87.23	OTROS INTERESES	17,311.20	10,934.00
	TOTAL DE FONDOS	\$ 7,469,597.42	\$ 8,317,807.90

**PRESUPUESTO
AÑO FISCAL 2023-2024**

DIVISION II

**RELACION DE DERECHOS, ARBITRIOS, IMPUESTOS,
CARGOS, ETC.**

**HON. ALEXANDER BURGOS OTERO
ALCALDE**



PRESUPUESTO

AÑO FISCAL 2023-2024

DETALLE DE INGRESOS POR PATENTES Y ARBITRIOS DE CONSTRUCCION PARA EL AÑO FISCAL 2023-2024

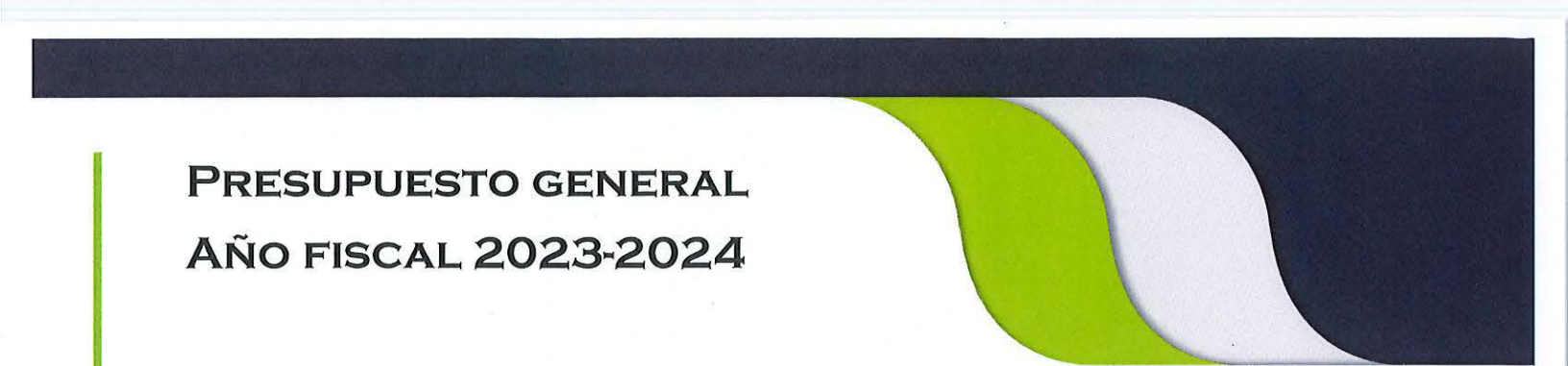
PERIOD DE JULIO 2022- A MAYO 2023		
PATENTES:		
INFORME DEL SISTEMA DE CONTABILIDAD		\$670,400.00
PROYECTOS EN CONSTRUCCION		14,572.11
PROYECTOS DE PROGRAMAS FEDERALES		172,405.76
TOTAL	\$	\$857,377.87
ARBITRIOS DE CONSTRUCCION		
INFORME DEL SISTEMA DE CONTABILIDAD		\$797,889.52
PROYECTOS EN CONSTRUCCION		257,055.95
PROYECTOS PROGRAMAS FEDERALES		285,338.25
TOTAL	\$	1,340,283.72

PRESUPUESTO GENERAL

AÑO FISCAL 2023-2024

****NARRATIVO DE RECAUDOS POR PATENTES DEL INFORME DEL SISTEMA DE CONTABILIDAD****

PATENTE	RECAUDOS	PARTIDA
CONTRATISTA	\$ 95,784.09	81.01
CONSTRUCCION	212.47	81.01
FREED ADM.	4,857.14	81.01
PENALIDADES	13,345.00	91.21
AÑO CORRIENTE	136,454.09	81.01
SUSPENSO	424,017.99	81.01
AÑO ANTERIOR	9,073.90	81.01
TOTAL RECAUDOS	81.01	\$670,400.00
TOTAL RECAUDOS	91.21	\$ 13,345.00



PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024

**INFORME DEL SISTEMA DE
CONTABILIDAD**

**RECAUDOS AL 30 DE MARZO
DEL 2023**



Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

Fecha de recibo: 3/15/2023

Tipo de recaudo	Tipo de concepto	Total recibido
FOTOC	Principal	\$18.00
PATENTE (Curr Year)	Principal	\$193.62
PATENTE (Next Year)	Principal	\$28.30
PATENTE	Penalties	\$79.40
SELLOS	Principal	\$6.50
Total para la fecha:		\$325.82
Total para el recaudador:		\$655.82

Totales de informe

Tipo de recaudo	Tipo de concepto	Total recibido
	Principal	\$39,186.00
16AE16003	Principal	\$12,411.99
16AE16004	Principal	\$14,969.96
20AE16INF001	Principal	\$194,177.81
20AE16INF002	Principal	\$78,947.55
ADTCIALITOS	Principal	\$6,399.00
ADTHCUMBRE	Principal	\$31,389.88
AE15002	Principal	\$1,367.34
AE16002	Principal	\$2,774.01
AE17002	Principal	\$1,017.55

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

AE19ADM	Principal	\$500.00
APOINT.PADRES	Principal	\$1,794.85
ARBITRIOS CONT.	Principal	\$797,889.52
ARPAEST1	Principal	\$224.82
CDBGDRADM	Principal	\$19,750.00
CHILDCARE2022	Principal	\$848,813.65
COVID19	Principal	\$809,826.64
CREDIT		\$2,803.11
CTANO	Principal	\$130,979.06
CV1SP19ADM	Principal	\$27,791.32
CV2SP19001	Principal	\$42,673.62
CV3SP19001	Principal	\$35,868.73
CVSP119001	Principal	\$59,890.34
DEPAT	Principal	\$2,100.00
DEPFI	Principal	\$650.00
FE911 OMME	Principal	\$21,843.05
FEEM	Principal	\$2,701.39
FERECICLAJE	Principal	\$1,868.59
FOODPROG2022	Principal	\$7,918.49
FOODPROG2023	Principal	\$14,587.95

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

FOTOC	Principal	\$566.25
IMPLIVU	Principal	\$140,155.99
INTAR	Principal	\$10,836.73
INVER	Principal	\$50.00
LEY52 21 22	Principal	\$28,952.22
LEY522223	Principal	\$28,010.00
LICENCIA TEMPO	Principal	\$16,975.00
LICER	Principal	\$100.00
LIYPE	Principal	\$1,925.00
MERCADO AGRICO.	Principal	\$5,600.00
OTARM	Principal	\$400.00
OTIEV	Principal	\$16,362.86
OTVPC	Principal	\$2,400.00
PASEO LINEAL	Principal	\$5,400.00
PAT CONTRATISTA	Principal	\$89,806.73
PATCONTSOCOSR-3	Principal	\$212.47
PATENTE	Fee	\$2,334.82
PATENTE	Penalties	\$8,751.13
PATENTE (Curr Year)	Principal	\$128,502.28
PATENTE (Next Year)	Principal	\$13,685.53

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

PATENTE (Prev Year)	Principal	\$6,464.49
PERMI	Principal	\$45.00
POZO SEPTICO	Principal	\$5,100.00
PROYCASA2223	Principal	\$236,061.64
RECGA	Principal	\$760.00
RENTA	Principal	\$450.00
RENTA FTA	Principal	\$1,400.00
RENTA MER	Principal	\$6,150.00
SEC82023	Principal	\$92,896.00
SECBT	Principal	\$350.00
SECC 8	Principal	\$5,129.10
SECC82022	Principal	\$169,119.00
SELLOS	Principal	\$2,818.50
SOBRANTE FOOD	Principal	\$70.13
TRAAD	Principal	\$18,419.91
TRFE1	Principal	\$234,718.08
TRNOM	Principal	\$11,683.56
VS2023	Principal	\$4,240.00

Total de informe: \$4,510,018.64

Municipio de Ciales

Informe de balance de efectivo - Resumen de recaudo/concepto

Recaudador: Todos

Período: 7/1/2022 a 3/30/2023

Totales de informe

Tipo de recaudo	Tipo de concepto	Total recibido
16AE16003	Principal	\$39,186.00
16AE16004	Principal	\$12,411.99
20AE16INF001	Principal	\$14,969.96
20AE16INF002	Principal	\$194,177.81
ADTCIALITOS	Principal	\$78,947.55
ADTHCUMBRE	Principal	\$6,399.00
AE15002	Principal	\$31,389.88
AE16002	Principal	\$1,367.34
AE17002	Principal	\$2,774.01
AE19ADM	Principal	\$1,017.55
APORT.PADRES	Principal	\$500.00
ARBITRIOS CONT.	Principal	\$1,794.85
ARPAEST1	Principal	\$797,889.52
CDBGDRADM	Principal	\$224.82
CHILDCARE2022	Principal	\$19,750.00
COVID19	Principal	\$848,813.65
CREDIT	Principal	\$809,826.64
CTANO	Principal	\$2,803.11
CV1SP19ADM	Principal	\$130,979.06
CV2SP19001	Principal	\$27,791.32
CV3SP19001	Principal	\$42,673.62
CVSP119001	Principal	\$35,868.73
DEPAT	Principal	\$59,890.34
DEPFI	Principal	\$2,100.00
FE911 OMME	Principal	\$650.00
FEEM	Principal	\$21,843.05
FERECICLAJE	Principal	\$2,701.39
FOODPROG2022	Principal	\$1,868.59
FOODPROG2023	Principal	\$7,918.49
FOTOC	Principal	\$14,587.95
IMPLIVU	Principal	\$566.25
INTAR	Principal	\$140,155.99
INVER	Principal	\$10,836.73
LEY52 21 22	Principal	\$50.00
LEY522223	Principal	\$28,952.22
LICENCIA TEMPO	Principal	\$28,010.00
LICER	Principal	\$16,975.00
LIYPE	Principal	\$100.00
MERCADO AGRICO.	Principal	\$1,925.00
OTARM	Principal	\$5,600.00
OTIEV	Principal	\$400.00
OTVPC	Principal	\$16,362.86
PASEO LINEAL	Principal	\$2,400.00
PAT CONTRATISTA	Principal	\$5,400.00
PATCONTSOCOSR-3	Principal	\$89,806.73
PATENTE	Fee	\$212.47
PATENTE	Penalties	\$2,334.82
PATENTE (Curr Year)	Principal	\$8,751.13
PATENTE (Next Year)	Principal	\$128,502.28
PATENTE (Prev Year)	Principal	\$13,685.53
PERMI	Principal	\$6,464.49
POZO SEPTICO	Principal	\$45.00
PROYCASA2223	Principal	\$5,100.00
RECGA	Principal	\$236,061.64
RENTA	Principal	\$760.00
RENTA FTA	Principal	\$450.00
RENTA MER	Principal	\$1,400.00
SEC82023	Principal	\$6,150.00
SECBT	Principal	\$92,896.00
SECC 8	Principal	\$350.00
SECC82022	Principal	\$5,129.10
SELLOS	Principal	\$169,119.00
SOBRANTE FOOD	Principal	\$2,818.50
TRAAD	Principal	\$70.13
TRFE1	Principal	\$18,419.91
TRNOM	Principal	\$234,718.08
VS2023	Principal	\$11,683.56
		\$4,240.00
		\$4,510,018.64

PRESUPUESTO

AÑO FISCAL 2023-2024

NARRATIVO DE RECAUDOS INGRESOS EVENTUALES

CODIFICACION	TITULO	RECAUDOS
DEPFI	DEPOSITO Y FIANZAS	\$ 650.00
FOTOC	COPIAS	\$1,137.25
INVER	INGRESOS MISCELANEO	\$ 50.00
LIC.TEMPO	NEG.AMBULANTE	\$16,975.00
LIC.CER	CERTIFICACIONES	\$ 100.00
LIYPE	LICENCIAS Y PERMISO	\$1, 925.00
OTARM	RENTA EQUIPO PESADO	\$ 400.00
OTIEV	OTROS INGRESOS EVENT.	\$16,362.86
OTVPC	VENTA DE SOLARES CEMENTERIO	\$ 2, 800.00
PERMI	ROMPER CARRTERAS	\$ 45.00
REGAC	RENTA GASEBOS	\$ 880.00
SELLOS	VENTA SELLOS	\$ 2,818.50
CARTA CRIM.	LIQUIDACION FINAL AÑO FISCAL 2021-2022 CRIM.	\$380,418.63
RENTA	CENTROS DE ACTIVIDADES	\$ 450.00
DOCUMENTO DE SOBRANTE	EXCESO FONDO DE REDENCION IVU	\$732,775.97
	TOTAL DE RECAUDOS	\$1,157,788.21



GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Reinaldo J. Paniagua Látimer
Director Ejecutivo

POR PORTAL DE FINANZAS MUNICIPALES

21 de diciembre de 2022

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales

Estimado Alcalde:

RE: LIQUIDACIÓN FINAL DEL AÑO FISCAL 2021-2022

Reciba un cordial saludo. Hemos culminado los procesos para el cierre final del año fiscal 2021-2022, en cumplimiento con las disposiciones de la Ley Núm. 107 del 14 de agosto de 2020, según enmendada, conocida como "Código Municipal de Puerto Rico" (Ley Núm. 107-2020). La Junta de Gobierno del CRIM aprobó los datos de la Liquidación Final mediante la Resolución Núm. 2023-09 del 20 de diciembre de 2022.

De acuerdo con los recaudos contabilizados, su municipio refleja un superávit de \$585,548 sobre la cantidad adelantada mediante remesas durante el año fiscal 2021-2022. Además, su municipio tuvo un aumento en los recaudos de la Contribución Adicional Especial (CAE) por \$89,130, en comparación con el Estimado de Ingresos notificado a la Autoridad de Asesoría Financiera y Agencia Fiscal (AAFAF).

En el Anejo que incluimos se detallan los importes finales, por las respectivas fuentes de ingresos que recibe su Municipio a través del CRIM; por concepto de la Contribución Básica No Exonerada y Equiparación 1% y 3%, de la Asignación Estatal (\$87.8 millones) y del 35% de los ingresos netos de la Lotería Electrónica (\$50.5 millones).

En la Liquidación Final de los municipios para este año fiscal, en comparación con el Estimado de Ingresos, hubo un aumento de \$66.3 millones correspondiente a la Contribución Básica Municipal (\$34.1 millones) y Equiparación 1% y 3% (\$32.1 millones). Adicional, en el Fondo de Equiparación, se incluye el aumento por \$13,942,464 por concepto de la Lotería Electrónica (\$50.5 millones) en comparación con el Estimado de Ingresos (\$36.6 millones) para este año fiscal.

Los aumentos en ingresos fueron distribuidos durante el año, según indicamos:

- a) El 17 de febrero de 2022 se presentó a la Junta de Gobierno la revisión al Estimado de Ingresos del año fiscal 2021-2022, para reconocer un aumento por \$41.9 millones a los ingresos estimados del año. Mediante la Resolución Núm. 2022-260 se aprobó el aumento del Estimado de Ingresos de este año fiscal y la distribución del 70% de dicho aumento. CRIM realizó un depósito por \$28,781,702 a los municipios que proyectaban superávit a dicha fecha.
- b) El 19 de septiembre de 2022 presentamos mediante Referendum los datos de la Liquidación Preliminar del año fiscal 2021-2022, la cual estaba en trámites de culminar los procesos de validación. La misma estaba en agenda para presentarse en reunión ordinaria el 29 de septiembre de 2022. Sin embargo, el 18 de septiembre debido al embate del Huracán Fiona en Puerto Rico, los municipios estaban atendiendo el estado de emergencia a causa de las copiosas lluvias. Para atender la emergencia por la ausencia de servicios básicos esenciales de energía eléctrica y agua potable, mediante Referéndum se autorizó adelantar el 50% del balance pendiente en superávit a los municipios, según los resultados a dicha fecha. Esta aprobación representó una distribución adicional de \$22,210,930.
- c) El 3 de octubre presentamos en reunión ordinaria la Liquidación Preliminar finalizada, en la que se determinó que el exceso de ingresos recaudado sobre el Estimado del año asciende a \$71,072,059. A dicha fecha, quedaba pendiente por distribuir un balance de \$43,571,933 (neto del desembolso en febrero). Se autorizó la distribución del 85% del exceso determinado en la Liquidación Preliminar. Del balance pendiente, mediante Referendum se distribuyó \$22.2 millones y en octubre \$14,825,183 a los 73 municipios con superávit para la distribución del 85%.

El superávit final de su Municipio asciende a \$585,548. De este importe en febrero de 2022 se le depositó a la cuenta del Municipio \$205,129; en septiembre de 2022 se depositó \$190,119 y en octubre se depositó \$130,948. El balance final, por \$59,352 lo verá reflejado en la cuenta del Municipio el 22 de diciembre de 2022.

De requerir información adicional puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensiones 2160, 2168 y 2174.

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo

Centro de Recaudación de Ingresos Municipales

Liquidación Final Año Fiscal 2021 - 2022

Concepto	CIALES
Ingresos Actuales:	
Contribución Básica Mueble	\$ 125,871.99
Contribución Básica Inmueble	493,148.98
Equiparación 1% Mueble	44,256.07
Equiparación 3% Inmueble	478,761.65
Fondo de Equiparación	2,392,214.27
Total de Ingresos Municipales	\$ 3,534,252.95
Remesas Netas	\$ 1,749,916.73
Retenciones Estatutarias y Contractuales:	
ASES 238,246.09	
ASR Aportación Individual 20,978.69	
ASR PayGo (Facturas) 96,391.73	
ASR Prestamos 1,134.56	
ASR Seguro Incapacidad 617.75	
Autoridad de Acueducto y Alcantarillados 252,000.00	
Contribuciones Sobre Ingreso 20,400.00	
Fondo del Seguro Del Estado (Incluye Reliquidaciones) 41,451.63	
Gasto Operacional CRIM 45,546.69	
Ley Núm. 146-2001 Cuentas Vendidas 11,852.70	
Ley Núm. 42-2000 Deuda Liquidación 86,619.58	
Seguros Privados 362,130.00	
Sub-total Retenciones Deudas Estatutarias/Contractuales	1,177,369.42
Total Remesas Netas y Retenciones	\$ 2,927,286.15
Exceso de Ingresos Actuales sobre Remesas	\$ 606,966.80
Ajustes Contables:	
Contingencia por Gestión de Cobros (PRCD)	(2,512.03)
Gasto Operacional CRIM	(9,133.53)
Intereses y otros cargos Bancarios	(9,064.10)
Ley Núm. 146-2001 Cuentas Vendidas	(709.38)
Total de Ajustes Finanzas Municipales	\$ (21,419.04)
Exceso (Insuficiencia) de Ingreso Actuales sobre Remesas y Retenciones	\$ 585,547.77
17/feb/2022: Distribución Excesos Ingresos del período de Jul 2021 a Ene 2022	205,129.14
20/sep/2022: Distribución Parcial del 85% Aprobado por Junta Gobierno ✓	190,118.70
3/oct/2022: Distribución Final del 85% Aprobado por Junta Gobierno ✓	130,947.87
Balance del Exceso de Ingresos Neto en Liquidación Final (21 de diciembre de 2022) ✓	\$59,352.06
Contribución Adicional Especial (CAE)	
Recaudos CAE No Exonerado Liquidación Final	\$ 660,167.86
Fondo de Redención Deuda Estatal - 1.03	
Recaudos FRDE Liquidación Final	\$ 209,958.58

Comprobante de Jornal

Municipio de Ciales

INFORMACIÓN DEL COMPROBANTE

Tipo	Núm. de Comprobante			Fecha (MM/DD/AAAA)		Calendario Aplica a: (MM/AA)	Descripción	Referencia		
JV	36814			09/20/2022		09/22	LIQUIDACION PRELIMINAR DEL CRIM	REGISTRAR INGRESO		
Fondo	Dep.	Prog.	Sub Prog.	Act.	Núm Cuenta	Descripción		ID Aportación	Importe Débito	Importe Crédito
001	00	00			1481	CTA COBRAR OTROS FONDOS		FY2023	\$0.00	\$190118.70
001	00	00			1101	EFECTIVO NOMINA		FY2023	\$190118.70	\$0.00
Importe Total:								\$190118.70	\$190118.70	

Descripción del Comprobante:

APROBACIÓN*Luis D. Oquendo Rosario*

Preparado por: oficinista de contabilidad

12 - diciembre - 2022

Fecha

Andrés B.

Verificado por: Enc Pre-Intervenciones u otro Oficinista de contabilidad

12/12/2022

Fecha

Andrés Rosario Uto

Verificado por: Director de finanzas o su Representante Autorizado

12/12/2022

Fecha

Luis D. Oquendo Rosario

Entrado por oficinista de contabilidad

12 - diciembre - 2022

Fecha



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

Recibo de Recaudador
Oficial: 1002533

Año Fiscal: 2023

Fecha: 10/5/2022

Número de Cuenta:

He Recibido de: RECAUDADORA OFICIAL

El Importe de: One Hundred Thirty Thousand Nine Hundred Forty Seven Dollars and Eighty Seven Cents *****

Tipo de Pago	Cantidad	Número de Referencia
Transferencia electrónica	\$130,947.87	51022
Total	\$130,947.87	

Por Concepto de: INGRESO MES DE OCT 22/NOMINA, PRINCIPAL (\$130947.87) - CUENTA NOMINA (CUENTA NOMINA)

Fuente: Por correo

Copia del Cliente

Recaudador Adalgisa Maldonado

Comprobante de Jornal

Municipio de Ciales

INFORMACIÓN DEL COMPROBANTE

Tipo	Núm. de Comprobante			Fecha (MM/DD/AAAA)		Calendario Aplica a: (MM/AA)	Descripción	Referencia		
JV	42224			12/21/2022		12/22	LIQUIDACION FINAL CRIM 2021-2022	REGISTRAR INGRESO		
Fondo	Dep.	Prog.	Sub Prog.	Act.	Núm Cuenta	Descripción		ID Aportación	Importe Débito	Importe Crédito
001	00	00			1481	CTA COBRAR OTROS FONDOS		FY2023	\$0.00	\$59352.06
001	00	00			1101	EFECTIVO NOMINA		FY2023	\$59352.06	\$0.00
Importe Total:									\$59352.06	\$59352.06

Descripción del Comprobante:

APROBACIÓN*Luis D. Aguando Rosario*

Preparado por: oficinista de contabilidad

21-marzo-2023

Fecha

Al G. B.

Verificado por: Enc Pre-Intervenciones u otro Oficinista de contabilidad

03/21/2023

Fecha

Andrea Rosario Uto

Verificado por: Director de finanzas o su Representante Autorizado

03/21/2023

Fecha

Luis D. Aguando Rosario

Entrado por oficinista de contabilidad

21-marzo-2023

Fecha



GOBIERNO DE PUERTO RICO

AUTORIDAD DE ASESORÍA FINANCIERA Y AGENCIA FISCAL DE PUERTO RICO

DEPARTAMENTO DE RELACIONES MUNICIPALES ANÁLISIS Y CERTIFICACIÓN DE EXCESO EN EL FONDO DE REDENCIÓN MUNICIPAL IVU

Municipio de Ciales

Balance Fondo de Redención IVU Mes de Abril 2023		\$	1,157,610.65
Menos:	Reserva Estimada Pago Deuda de 7/1/ 2022	\$	(306,917.34)
	Reserva Estimada Pago Deuda de 1/1/ 2023		(117,917.34)
	Total Reserva Estimada Pago Deuda	\$	(424,834.68)
	*Préstamos en Proceso		
	Deuda 1	-	
	Deuda 2	-	
	**Otras Retenciones Autorizadas por el Municipio	-	
	Total préstamos en proceso		-
Exceso Determinado en el Fondo de Redención IVU		\$	732,775.97

Instrucciones ACH

	Ruta y Tránsito	Núm. Cuenta
Banco Popular de Puerto Rico	021502011	063-221268

*Se considera el pago más alto del pago de la deuda

Preparado por:


José A. Torres Colón
5/10/2023

Autorizado por:


Héctor R. Betancourt
5/10/2023



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

Recibo de Recaudador
Oficial: 1003916

Año Fiscal: 2023

Fecha: 5/15/2023

Número de Cuenta: *****0001

He Recibido de: DEPARTAMENTO DE HACIENDA

El Importe de: Seven Hundred Thirty Two Thousand Seven Hundred Seventy Five Dollars and Ninety Seven Cents

Tipo de Pago	Cantidad	Número de Referencia
Transferencia electrónica	\$732,775.97	VICTOR/ELECT.
Total	\$732,775.97	

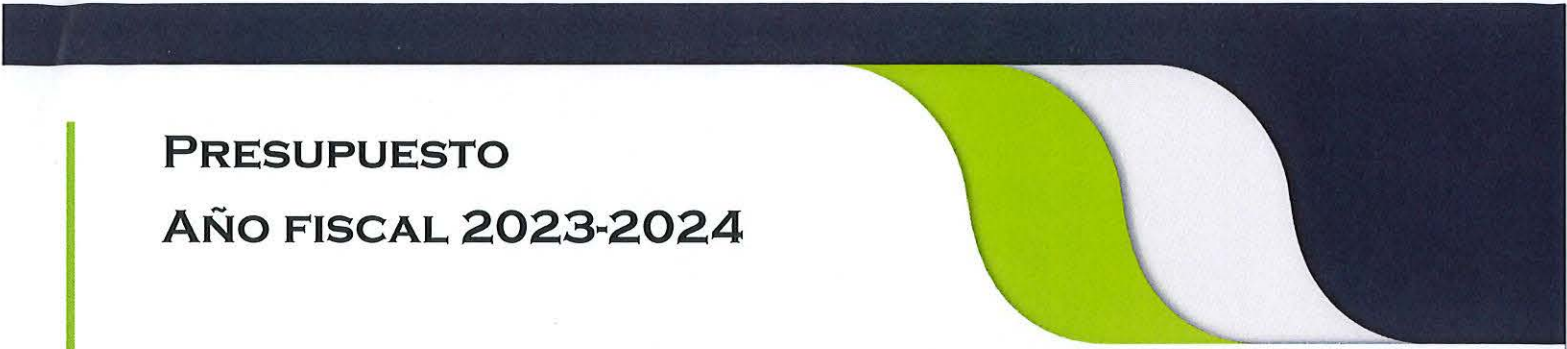
Por Concepto de: MAYO/23, IMPLIVU - IMPLIVU (\$732775.97)

Fuente: Por correo

Copia del Cliente

Olga J. Vazquez Burgos

Recaudador Olga Vazquez



PRESUPUESTO

AÑO FISCAL 2023-2024

**ANALISIS DE LA CUENTA
DE IMPUESTO MUNICIPAL
IVU POR AÑO FISCAL
2021-2022
2022-2023**

ANALISIS DE LA CUENTA IMPUESTO MUNICIPAL

AÑO FISCAL 2022-2023		INGRESOS	DESEMBOLSOS
1003719	abril 28, 2023	36,221.18	74,285.00
jv	marzo 31, 2023	82,728.77	
jv	marzo 30, 2023	40,398.50	
jv	marzo 27, 2023	30,000.00	
1003127	marzo 01, 2023	28,099.38	121,974.78
	febrero 06, 2023		20,000.00
1002999	enero 27, 2023	43,161.41	75,000.00
41941	diciembre 14, 2022	43,344.78	61,219.41
39650	noviembre 14, 2022	50,925.97	118,092.03
39651	noviembre 08, 2022	21,643.10	
38131	octubre 28, 2022	43,989.11	104,618.50
312295	septiembre 29, 2022	28,658.48	67,430.39
34562	agosto 05, 2022	1,435.85	178,956.40
34563	agosto 19, 2022	30,000.00	
34564	agosto 26, 2022	40,000.00	
34560	agosto 31, 2022	31,620.70	
10022250	agosto 31, 2022	40,236.72	
32393	julio 14, 2022	55,000.00	
		647,463.95	\$ 821,576.51
AÑO FISCAL 2021-2022		INGRESOS	DESEMBOLSOS
1001959	junio 09, 2022	64,251.32	172,870.15
1001852(1001853	mayo 11, 2022	615,560.06	165,598.28
1001322	abril 06, 2022	34,018.81	19,570.00
	marzo 01, 2022	23,420.79	108,000.00
1000944	febrero 01, 2022	44,375.82	96,927.14
	enero 11, 2022	700.00	62,742.80
JV18758	diciembre 29, 2021	49,178.08	122,070.00
JV17960	noviembre 24, 2021	21,908.81	36,000.00
1000496	octubre 25, 2021	37,834.52	145,330.40
1000495	octubre 25, 2021	58,022.52	
JV 17855	octubre 19, 2021	35,763.94	
1000408	septiembre 19, 2021	34,091.19	154,862.00
1000207	agosto 06, 2021	35,619.15	74,000.00
	julio 19, 2021		20,000.00
		\$ 1,054,745.01	\$ 1,177,970.77

AÑO FISCAL 2020-2021		INGRESOS	DESEMBOLSOS
320973	junio 09, 2021	30,731.77	
320993	junio 14, 2021	279,779.43	
	junio 15, 2021	29,125.15	13,000.00
6183	mayo 04, 2021	37,451.88	60,000.00
36103	abril 08, 2021	30,264.39	107,000.00
320627	marzo 26, 2021	368,980.15	142,000.00
36044	marzo 01, 2021	33,197.44	
320519	febrero 01, 2021	26,585.84	25,524.11
35991	enero 21, 2021	18,222.17	
320493	enero 20, 2021	22,337.61	
320454	diciembre 07, 2020	31,501.56	207,813.46
6138	noviembre 17, 2020	50,417.96	
6123	octubre 05, 2020	13,635.37	
6108	septiembre 09, 2020	38,411.58	
35846	agosto 27, 2020	45,598.62	
35616	julio 09, 2020	28,248.37	
		1,084,489.29	555,337.57



PRESUPUESTO

AÑO FISCAL 2023-2024

**CARTAS DE PROYECTOS PARA
COMENZAR CONSTRUCCION
MUNICIPIO DE CIALES**

DETALLE DE PROYECTOS EN CONSTRUCCION Y PROXIMOS A COMENZAR				
PROYECTO	LOCALIZACION	TOTAL PROYECTO	ARBITRIOS	PATENTES
USO AGRICOLA HIDROPONICO	CARRT. 146, BARRIO FRONTON	\$265,000.00	\$23,850.00	\$1,325.00
REHABILITACION FACILDAES TELE.	BARRIO JAGUAS	\$25,692.11	\$2,312.29	\$128.46
REHABILITACION A.A.A	CIALES	\$400,838.46	\$36,075.46	\$2,004.19
MEJORAS ESTRUCTURAS ESCUELA TORIBIO RIVERA	CIALES	\$530,428.24	\$47,738.54	\$2,652.14
GENERADORES ELECTRICOS	BARRIOS. DOS RIOS, GUAVAS, JAGUAS,PESAS	\$338,163.41	\$30,434.71	\$1,690.82
PROYECTOS DE AUTORIDAD ACUEDUCTOS	LAS DELICIAS	\$162,449.00	\$14,620.41	\$812.25
REEMPLAZAR POSTE LUMA ENERGY	CARRTERRA 146, FRONTON	\$175,250.00	\$15,772.50	\$876.25
CONSTRUCCION RESIDENCIA HORMIGON	CARRETERA 608 FRONTON	\$56,840.00	\$2,842.00	
RECONSTRUCCION RESIDENCIA	CARRT.149, JAGUAS SANTA CLARA	\$73,037.50	2,862.43	\$206.16
CONTRUCCION	CARRT. 146, FRONTON SECTOR YUNES	\$340,143.61	\$30,612.92	\$1,897.65
REHABILITACION FACILDAES TELE.	FRONTON Y HATO VIEJO CUMBRE	\$62,704.62	\$5,643.42	\$313.52
REHABILITACION FACILDAES TELE.	JAGUAS Y PESAS	\$48,613.58	\$4,375.22	\$243.07
REHABILITACION FACILDAES TELE.	PESAS Y TORO NEGRO	\$65,002.27	\$5,850.20	\$325.01
REHABILITACION FACILDAES TELE.	PUEBLO Y JAGUAS	\$34,921.16	\$3,142.90	\$174.61
DEMOLICION Y RECONSTRUCCION VIVIENDA	CARR 146, BARRIO CIALITOS CENTRO	\$343,588.30	\$30,922.95	\$1,922.98
	TOTALES		\$257,055.95	\$14,572.11



Notificación de Requisitos para Aprobación de Permiso de Construcción

Hidropónico "El Cedro"

Datos de Localización

Dirección Física

KM. 17.0 DE LA CARRETERA ESTATAL PR-146 EN EL
BARRIO FRONTÓN
, Ciales, Puerto Rico

Número(s) de Catastro

164-023-078-54

Materiales de Construcción

Hormigón Armado
Plástico y Galvanizado

Área

Cabida de los desarrollos: 30992.0 m²
Área Bruta de Construcción: 72750.0 p²

Dueño

F&F Hydroponics, LLC

Proyectista

Ingeniero Luis Merle Lic. No. 14190

Tipo de Solicitud

Nueva

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original) **\$265,000.00**

Asunto

Uso agrícola Hidropónico

Requerimientos

Estimado(a) :Ingeniero Luis Merle Lic. No. 14190

Por medio de esta notificación se le informa que para que se le otorgue una aprobación final a su solicitud, tendrá que cumplir con las condiciones señaladas a continuación:

1. Someter la Certificación para el Trámite de Permiso de Construcción o Urbanización (Póliza Eventual), según formalizado en la Oficina correspondiente de la Corporación del Fondo del Seguro del Estado.
2. Someter evidencia de que se han satisfecho los arbitrios municipales correspondientes a esta obra, de conformidad con la Ley Núm. 88 del 24 de junio de 1971, copia del decreto de exención como evidencia de que le es de aplicación al Artículo 2, Sección C de la Ley de Incentivos Contributivos de 1987, Ley Número 8 del 24 de enero de 1987, según enmendada, o certificación al efecto de la Oficina de Exención Contributiva Industrial del Departamento de Estado.
3. Someter una foto del rótulo que identificará la construcción (debidamente instalado) a tenor con lo dispuesto en el Reglamento Conjunto vigente. Será responsabilidad del desarrollador la instalación de un rótulo con tamaño mínimo de 2' x 4' en la entrada principal de la propiedad que incluya lo siguiente: número de solicitud, tipo de solicitud presentada, nombre del dueño y proponente de la obra, dirección postal y electrónica de la OGPE o Municipio Autónomo para comentarios sobre la solicitud.
4. Someter copia firmada de la siguiente información de la obra:
 - a. Fecha de comienzo de la obra.
 - b. Tiempo de construcción
 - c. Número de empleos directos a crear.

Condiciones Especiales

NINGUNA





16 de enero de 2023

Hon. Alexander Burgos Otero
Alcalde Municipio de Ciales
Oficina de Planificación
PO Box 1408
Ciales, PR 00638-1408

ASUNTO: PROYECTO RF-PR025J230212 - 23000FH17
RE: REHABILITACION DE FACILIDADES DE TELECOMUNICACIONES EN EL BARRIO JAGUAS EN CIALES.

Honorable alcalde:

Con el objeto de mejorar la red de telecomunicaciones, Claro se propone instalar aproximadamente **14,896 pies lineales** de cable de fibra óptica en ambiente aéreo por medio de infraestructura existente, además en el proyecto se instalarán **cuarenta (40)** postes de madera según se muestra en el plano adjunto. El costo de los trabajos para este proyecto se estima en **\$25,692.11**.

Se somete para su endoso el plano número **RF-PR025J230212 - 23000FH17** que se compone de **veintitrés (23)** hojas, en el cual se ilustra la construcción que nos proponemos a llevar a cabo en el lugar indicado. Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución.

Agradeceremos la pronta atención que le pueda brindar a esta solicitud. Para cualquier duda o aclaración sobre esta obra, pueden comunicarse con el Ing. Jorge Figueroa, al teléfono (787) 385-4283, o al correo electrónico jfiguer7@claropr.com o con Jorge Miranda, al teléfono (787) 206-9932, o al correo electrónico jorge.miranda2@claropr.com.

Cordialmente,

Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF-PR025J230212 - 23000FH17

GCS



GOBIERNO DE PUERTO RICO

Autoridad de Acueductos y Alcantarillados (AAA) - INFRAESTRUCTURA Y SERVICIOS DE AGUAS

8 de Marzo de 2023

Mr. Rene Jamalle
EE Construction, LLC
Urb. Floral Park
61 Calle José Martí, Suite 211
San Juan, Puerto Rico 00917

Proyecto: Design & Build for the Tanks Rehabilitation Phase I – North Region (FAAST), West Region, PR
CIP: 2-00-9001
Contrato: 2023-000230

Ref: Desglose de costos para el pago de patente y arbitrios

Estimado Sr. Jamatte:

Reciba un cordial saludo de parte de la Autoridad de Acueductos y Alcantarillados (AAA). Nos dirigimos a usted con la intención de encaminar el proceso de pago de patentes y arbitrios para el proyecto en referencia. Este proyecto contempla trabajos en cuatro (5) municipios, a continuación, el desglose de costos para cada uno.

Municipio	Costo
Vega Baja	\$810,326.88
Ciales	\$400,838.46
Hatillo	\$238,988.84
Corozal	\$526,429.51
Manatí	\$1,134,512.67
Total Lump Sum	\$3,111,096.36

Además de estos costos, el proyecto considera el uso de precios unitarios, los cuales al momento de emitir esta correspondencia se desconoce si los mismos serán utilizados, o en que cantidades serán utilizados en cada municipio. Por lo tanto, durante el proceso de cierre del contrato, una vez se completen las obras, la AAA emitirá una nueva correspondencia con las cantidades finales incurridas en cada municipio. Previo al pago final del proyecto, usted deberá emitir el pago restante, si alguno, de acuerdo con las cantidades revisadas. Agradeceré que, a la brevedad posible nos presenté los estimados oficiales de cada municipio para el pago de patentes y arbitrios, y/o las facturas al cobro y la certificación de pago, de manera que podamos completar el proceso de recomendar la primera certificación de pago de forma expedita. Una vez emitido el pago de los patentes y arbitrios de parte de la AAA, usted tendrá 15 días calendarios para emitir el pago a los respectivos municipios y presentarle a la AAA evidencia de haber completado dichos pagos en cada municipio. Cualquier duda relacionada a esta solicitud favor comunicarse con este servidor a la brevedad posible al 787-620-2277 extensión 1106 ó 1113.

Atentamente,

Ing. Roberto Gomez
Gerente de Construcción

Handwritten notes:
Aida
H. Santove
3/27/23
Hable con ella
i: SPH



GOBIERNO DE PUERTO RICO
DEPARTAMENTO DE EDUCACIÓN

7 de marzo de 2023

CLASS CONTRACTOR, CORP.

Nombre: Carla Michelle Santiago Santana

Posición: Presidente

Dirección Postal: URB. Brisas de Camuy C-24 Camuy, P.R. 00627

Tel. 787-233-7244

Email : classcontractor@gmail.com

Aviso para Proceder ("Notice to Proceed")

Proyecto: Mejoras Relacionadas a la Salud y Seguridad

Escuela: Angélica Gómez De Betancourt (10637)

Cotto (Anexo) (15024)

Elba Lugo Carrión (15024)

John W. Harris (10355)

Su Toribio Rivera (11312)

Región: Arecibo

Contrato: 2023-AF0272

Cuantía: \$2,650,062.19

Estimado señor **Santiago:**

Conforme el Artículo 4.1 de los términos y condiciones del contrato de referencia el Departamento de Educación le notifica este Aviso para Proceder para **CLASS CONTRACTOR, CORP.** comience los trabajos contratados el **9 de marzo de 2023**. La fecha de **Terminación Final del Trabajo** es el **9 de mayo de 2023** y el proceso de **facturación deberá efectuarse antes 30 de junio de 2023**.

El tiempo es esencial para este proyecto. Por lo tanto, es responsabilidad de **CLASS CONTRACTOR, CORP.** cumplir con los trabajos en el tiempo establecido y de conformidad con los términos y condiciones del contrato. El no completar el trabajo dentro del término establecido resultará en la aplicación de daños líquidos, conforme al Artículo 3.3 del contrato por cada día de retraso.

Ing. José E. Basora Fagundo, PE, MBA
Director Oficina de Infraestructura y Reconstrucción
Departamento de Educación



GOBIERNO DE PUERTO RICO
DEPARTAMENTO DE EDUCACIÓN

Oficina de Planeación y Evaluación | Edificios de la Casa de las Artes | San Juan, P.R. 00901

20 de enero de 2023

Yomar Hernández Toledo
CLASS CONTRACTOR, CORP.
Urb. Brisas de Camuy C-24, Camuy, P.R. 00627
787-233-7243
classcontractor@gmail.com

RE: ADJUDICACIÓN DE CONTRATO PARA PROYECTO: MEJORAS RELACIONADAS A SALUD Y SEGURIDAD EN LAS ESCUELAS ANGELICA GOMEZ DE BETANCOURT (10637), COTTO (ANEXO) (15024), ELBA LUGO CARRION (15024) Y JOHN W HARRIS (10355) EN EL MUNICIPIO DE ARECIBO, Y SU TORIBIO RIVERA (11312) EN EL MUNICIPIO DE CIALES, COMO PARTE DEL PROGRAMA "ELEMENTARY AND SECONDARY SCHOOL EMERGENCY PROGRAM (ESSER II) - CARES ACT"

Estimado Sr. Hernández:

El 13 de julio de 2021, la Secretaria Auxiliar de Asuntos Federales del Departamento de Educación autorizó una asignación de fondos para el desarrollo del **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY PROGRAM (ESSER II)**, en adelante el "Programa", provenientes del Coronavirus Aid, Relief and Economic Security Act ("Cares Act").

El Departamento de Educación está trabajando en múltiples iniciativas para el mejoramiento de las instalaciones escolares y crear entornos de aprendizaje saludables, con los fondos ESSER II. Como parte de estas iniciativas está el proyecto de mejoras relacionadas a salud y seguridad, en las **ESCUELAS ANGELICA GOMEZ DE BETANCOURT (10637), COTTO (ANEXO) (15024), ELBA LUGO CARRION (15024) Y JOHN W HARRIS (10355) EN EL MUNICIPIO DE ARECIBO, Y SU TORIBIO RIVERA (11312) EN EL MUNICIPIO DE CIALES** (en adelante el "Proyecto").

El Departamento de Educación solicitó propuesta a su compañía **CLASS CONTRACTOR, CORP.** quien tiene el contrato número 22-2841 con la Administración de Servicios Generales. Por la presente, le notificamos que el Departamento de Educación le adjudica el contrato para realizar el Proyecto, por la cantidad de **\$2,650,062.19**.

El desglose por escuela es el siguiente:

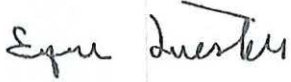
ANGELICA GOMEZ DE BETANCOURT (10637): \$370,996.63
COTTO (ANEXO) (10173): \$370,412.74
ELBA LUGO CARRION (15024): \$361,675.32

JOHN W HARRIS (10355): \$1,016,549.26

SU TORIBIO RIVERA (11312): \$530,428.24

Cualquier asunto relacionado a la adjudicación de este contrato, comunicarse con Francisco J. Cruz Rivera al 787-608-5375.

Cordialmente,



Ing. Enrique Questell
Director de Oficina de Recuperación
Departamento de Educación



Antilles Power Depot
PH: (787) 622-9330 Fax: (787) 622-9333
1000 Carr. 860 Carolina, P.R. 00987-7187
www.antillespower.com

The Power of Energy, on land and sea

23-SP-004, PMC #0-80-0074

PRASA REGION NORTE - GENERADORES ELECTRICOS DE EMERGENCIA, FASE II

TABLE 1-GENERATOR SPECIFICATIONS BY FACILITY

REGION	MUNICIPALITY	PRASA FACILITY	CAPACITY (KW)	PRICE GENSET+TANK+ATS+SPARES
NORTH	CIALES	EBAS DOS RIOS	180	\$87,260.44
NORTH	CIALES	EBAS LAS GUAVAS	60	\$86,843.40
NORTH	CIALES	EBAS BRISAS DE JAGUA	40	\$73,620.44
NORTH	CIALES	EBAS BARRIO PESAS	90	\$90,439.14
SUBTOTAL 1				\$338,163.41

Milton Pimentel

VP of Comercial Sales and Rental Generator

Antilles Power Depot

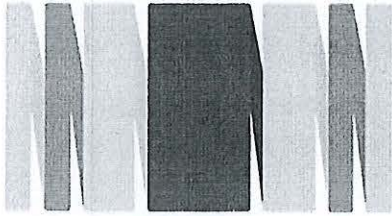
PO Box 810190 • Carolina • PR 00981-0910

1000 CARR 860 • Carolina • PR 00987-7187

p 787.622.9330 f 787.622.9335 m 787.209.0408

e m.pimentel@antillespower.com w www.antillespower.com

(12 copies)
6-02



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

HON. ALEXANDER BURGOS OTERO
ALCALDE

DEPARTAMENTO DE FINANZAS

FACTURA

29 de marzo de 2023

Antilles Power Deport, Inc.
P.O. Box 810190
Carolina, P.R. 00981-0190

Asunto por concepto: Arbitrio de Construcción y Patenta Municipales de trabajo a realizarse en el Pueblo de Ciales, **Contrato #2023-000231, Prasa Region Norte-Generadores Electricos de Emergencia, Fase II.** en el pueblo de Ciales, P.R. 00638, (tiene hasta el 10 abril 2023) según ordenanza #18 para el pago del mismo la cual se desglosa a continuación.

Cantidad del Proyecto	\$ 338,163.41
Arbitrios de Construcción	\$ 30,434.71 ✓
Patentes Municipales	\$ 1,690.82 ✓
Copias .50c/u (12 copias) #18	\$ 6.00

Total **\$ 32,131.53**

Cordialmente,


Olga J. Vázquez Burgos
Recaudadora Oficial



Three O Construction, S.E.

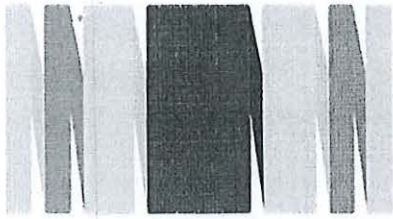
HC-75 BOX 1040, NARANJITO, P.R. 00719-9701

DATE: 11/17/2021

PROJECT: AAA - 22-SP-004 - INSTALLATION OF EMERGENCY (PHASE III) - NORTH

COST BREAKDOWN

NO.	DESCRIPTION	QTY	UNIT	TOTAL COST
1	EB PILETAS	1	LS	\$172,116
2	PF LAS DELICIAS	1	LS	\$162,449
3	PZ FLORIDA 9	1	LS	\$143,514
4	PZ PAJONAL 1	1	LS	\$132,148
5	PZ MONTEBELLO 5	1	LS	\$114,692
6	PZ MONTEBELLO 2	1	LS	\$124,877
7	EBTK LA TROCHA	1	LS	\$118,578
8	PZ MANATI 1	1	LS	\$224,867
9	PZ MANATI 2	1	LS	\$253,434
10	EB ABRAS	1	LS	\$116,158
11	AGUAS CRUDAS INTERMEDIO NEGROS	1	LS	\$268,258
12	EBTK ACHIOTES 2	1	LS	\$137,795
13	EB ACHIOTES 1	1	LS	\$164,619
14	EB LOMAS DEL VIENTO	1	LS	\$220,926
15	EBTK LOMAS 2	1	LS	\$123,741
16	EB GUADIANA 2	1	LS	\$127,904
17	EBTK LOS CERROS	1	LS	\$155,483
18	EBTK EL CONVENTO	1	LS	\$119,432
19	EB PAMPANOS 2	1	LS	\$155,420
20	EB PAMPANOS 1	1	LS	\$211,281
21	EB SABANA HOYOS 2	1	LS	\$135,461
TOTAL PRICE FOR ENTIRE REGION (WITHOUT ALLOWANCES)				\$3,383,153
ALLOWANCE AS PER BID SPEC VOLUME A, ALLOWANCE FORM A.7				\$0
GRAN TOTAL				\$3,383,153



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

HON. ALEXANDER BURGOS OTERO
ALCALDE

DEPARTAMENTO DE FINANZAS

FACTURA

28 de marzo de 2023

Three O Construction, S.E
HC 75 Box 1040
Naranjito, P.R. 00719-9701

Asunto por concepto: Arbitrio de Construcción y Patenta Municipales de trabajo a realizarse en el Pueblo de Ciales, **Contrato #2022-000244, Design and Build for the Acquisition and Installation of Emergency Generators for Prasa Facilities-Noarth Region (Phase III) Cip Number:0-80-1002, Bid Number:22-SP-004.,** en el pueblo de Ciales, P.R. 00638, la cual se desglosa a continuación.

Cantidad del Proyecto	\$ 162,449.00
Arbitrios de Construcción	\$ 14,620.41 ✓
Patentes Municipales	\$ 812.25 ✓
Intereses según ordenanza#3	\$ 1,462.05
Recargos	\$ 34.52
Copias .50c/u (68 copias) #18	\$ 34.00
Total	\$ 16,963.23

Cordialmente,


Olga J. Vázquez Burgos
Recaudadora Oficial

P.O. BOX 1408, CIALES, P.R. 00638
787-871-3500 871-0000





15 de febrero de 2023

vía correo electrónico: alcaldeciales1@gmail.com

Hon. Alexander Burgo Otero
Municipio de Ciales
PO Box 1408
Ciales, PR 00638

**Memorial Explicativo Solicitud de Aviso de Excavación
PARA REMPLAZAR POSTE FEEDER 8701-02**

Dirección: Bo. Ciales CARR 146, 6685, KM 27.8 en el Municipio de Ciales
18.342116, -66.469516(195,928 256,716), 18.338966 -66.474452 (195,858 256,932),
18.338117, -66.475867(195,839 256,987)

Estimado Honorable Alcalde:

Como es de su conocimiento LUMA Servco, LLC (LUMA), actúa como agente y operador del Sistema de Transmisión y Distribución propiedad de la Autoridad de Energía Eléctrica (AEE). Como parte de las responsabilidades adquiridas como agente u operador del sistema de T&D, LUMA se propone realizar mejoras y trabajos de mantenimiento con la finalidad de hacer del mencionado sistema uno más confiable y resiliente.

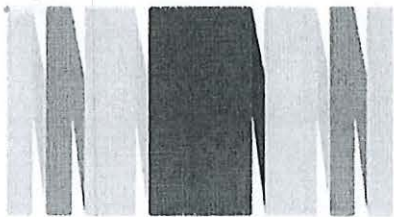
Como parte de esa responsabilidad, LUMA tiene la necesidad de llevar a cabo trabajos de construcción y mantenimiento que consistirán en lo siguiente: Reemplazo de postes nuevos. El estimado aproximado del costo de este trabajo es de \$175,250.00 (ciento setenta y cinco mil doscientos cincuenta dólares). Los trabajos se realizarán dentro de nuestra servidumbre dentro de un radio de treinta y seis (36) pulgadas partiendo desde el exterior de la estructura existente a igual diámetro y profundidad. Los trabajos se realizarán por el equipo de construcción y mantenimiento de LUMA quienes consideran que el tiempo aproximado del reemplazo de estos trabajos tomará aproximadamente 60 días. Se incluye croquis y foto con la información correspondiente a la ubicación donde el trabajo será realizado.

La Ley Núm. 83 del 2 de mayo de 1941, según enmendada, declara a la AEE como una utilidad pública que no paga contribuciones estatales ni municipales, o impuesto de cualquier tipo. Además, según establecido en la Orden Administrativa OGP 2021-07 del 29 de octubre de 2021 de la Oficina de Gerencia de Permisos tampoco se le requiera solicitar permisos de construcción. LUMA como agente u operador autorizado del sistema de T&D le aplican estas exenciones.

Damos las gracias anticipadas por su colaboración. De requerir información adicional se puede comunicar conmigo al (787) 436-9000 o para cualquier notificación favor de enviarla a excavaciones@prepa.com para recoger el endoso, o la pueden enviar al email miquel.colon@lumapr.com, benjamin.garcia@lumapr.com.

Cordialmente,

Pablo Mejías
Supervisor Scheduling
Luma Operaciones
Edificio NEOM PR-8838
Monacillos, San Juan 00926



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

HON. ALEXANDER BURGOS OTERO
ALCALDE

DEPARTAMENTO DE FINANZAS

FACTURA

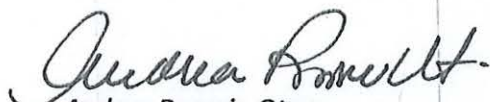
23 de marzo de 2023

Luma
Supervisor Scheduling
Luma Operaciones

Segunda Aviso; Asunto por concepto de cobro de: Arbitrio de Construcción y Patenta Municipales de trabajo realizados en el pueblo de Ciales, **Para Reemplazar Poste feeder 8701-02 Bo. Ciales, Carr. 146, 6685, km. 27.8** en el Municipio de Ciales, vasado a la opinión Legal el Artículo 22 de la Ley 83 de 2 de mayo de 1941 con relación al asunto de referencia. El citado Artículo en lo pertinente dispone que "[...] la Autoridad [de Energía Eléctrica] no será requerida para pagar ningunas contribuciones estatales o municipales [...]". Conforme a la disposición antes citada entiendo que la exención del pago de contribuciones Municipales fue concedida únicamente a la AEE y no se extiende a otras entidades privadas como lo es **LUMA**, por un costo de **\$175,250.00**.

Cantidad del Proyecto	\$ 175,250.00
Patentes Municipales	\$ 876.25 ✓
Arbitrios de Construcción	\$ 15,772.50 ✓
Interés según ordenanza #3/ 10% (hasta 15 marzo de 2023)	\$ 1,577.25
Inst.Finance (4.25%)	\$ 37.24
Total, de Pago	\$ 18,263.24

Cordialmente,


Andrea Rosario Otero
Directora de Finanzas





Notificación de Requisitos para Aprobación de Permiso de Construcción

Residencia Israel Trinidad Otero

Datos de Localización

Dirección Física

BO FRONTON II CARR 608 KM.HM 3.8
, Ciales, Puerto Rico

Número(s) de Catastro

191-013-154-01

Materiales de Construcción

Hormigón Armado y Bloques

Área

Cabida de los desarrollos: 5784.6 m²

Área Bruta de Construcción: 1275.0 p²

Dueño

Israel Trinidad

Proyectista

Ingeniero Nelson Gonzalez Lic. No. 25417

Tipo de Solicitud

Nueva

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original)

\$56,840.00

Asunto

Construcción de Residencia en hormigón y bloques con un área de construcción de 1,275 p.c. y un costo estimado de: \$56,840.00

Requerimientos

Estimado(a) :Ingeniero Nelson Gonzalez Lic. No. 25417

Por medio de esta notificación se le informa que para que se le otorgue una aprobación final a su solicitud, tendrá que cumplir con las condiciones señaladas a continuación:

1. Someter la Certificación para el Trámite de Permiso de Construcción o Urbanización (Póliza Eventual), según formalizado en la Oficina correspondiente de la Corporación del Fondo del Seguro del Estado.
2. Someter evidencia de que se han satisfecho los arbitrios municipales correspondientes a esta obra, de conformidad con la Ley Núm. 88 del 24 de junio de 1971, copia del decreto de exención como evidencia de que le es de aplicación al Artículo 2, Sección C de la Ley de Incentivos Contributivos de 1987, Ley Número 8 del 24 de enero de 1987, según enmendada, o certificación al efecto de la Oficina de Exención Contributiva Industrial del Departamento de Estado.
3. Someter una foto del rótulo que identificará la construcción (debidamente instalado) a tenor con lo dispuesto en el Reglamento Conjunto vigente. Será responsabilidad del desarrollador la instalación de un rótulo con tamaño mínimo de 2' x 4' en la entrada principal de la propiedad que incluya lo siguiente: número de solicitud, tipo de solicitud presentada, nombre del dueño y proponente de la obra, dirección postal y electrónica de la OGPE o Municipio Autónomo para comentarios sobre la solicitud.
4. Someter copia firmada de la siguiente información de la obra:
 - a. Fecha de comienzo de la obra.
 - b. Tiempo de construcción
 - c. Número de empleos directos a crear.

Condiciones Especiales

Se exige Notificación de Aprobación Condicionada para: Construcción de Residencia en hormigón y bloques De identificarse que alguna información ofrecida resulte falsa, el diseño de la obra no se ajusta a los reglamentos, indique hechos o dimensiones que no sean ciertas y correctas, suministre hechos o información falsos u occultare información; se procederá con las acciones o medidas correctivas establecidas en los artículos 7 y 8 de la Ley Núm. 135, supra, artículos 8 y 9 de la Ley Núm. 7, supra así como con las





GOVERNMENT OF PUERTO RICO
DEPARTMENT OF HOUSING

March 28, 2023

Waleska Ramos
Rebuilders PR, LLC

Re: Final Acceptance of Repair Works
PR-R3-20967 | Municipality of Ciales
Home Repair, Reconstruction, or Relocation Program

Dear Construction Manager,

This letter serves to inform you of the Home Repair, Reconstruction, or Relocation Program's (R3 Program) acceptance of Repair works performed for Application No. PR-R3-20967 at the property located in CARR 149 KM 15.5 BO JAGUAS SANTA CLARA, Ciales, PR, 00638. Works were inspected on 3/23/2023 by Program inspectors and everything was found in compliance with the Task Order issued on 7/05/2022, including any subsequent Scope Changes approved by the Program.

For the purpose of calculating taxes before project closeout, the final costs of all work performed are detailed below:

Cost Category	Cost Subject to Patents	Cost Subject to Construction Tax
Soft Costs (Design & Permitting)	\$9,428.00	\$0.00
Hard Costs (Construction)	\$25,725.09	\$25,725.09
Cap Exceptions (Construction)	\$6,079.66	\$6,079.66
Scope Reduction (Construction)	\$0.00	\$0.00
Temp. Relocation (Reimbursement)	\$0.00	\$0.00
Taxes (Reimbursement)	\$0.00	\$0.00
Total	\$41,232.75	\$31,804.75

If you should have any questions or concerns, feel free to contact us at your convenience.

Sincerely,

Yamile Valdes
Yamile Valdes
Construction Specialist
Home Repair, Reconstruction, or Relocation Program

YATES-BIRD

Yates Bird, LLC.
PO Box 367249
San Juan, PR 00936-7249

Date: February 9, 2023
PROJECT R3-CDBG
Claim Number: PR-R3 04077

To: Municipio de Ciales

Participant Name: Luis Diaz Escribano
Property Address: Carr 146 Km 9 Hm 3 INT Bo Fronton Sector Yunes
Ciales, PR 00638

Municipality Patent Tax Rate:	0.50%
Municipality Construction Tax Rate:	9.00%

PROJECTED TOTAL WORK AMOUNT SUBJECT TO MUNICIPAL PATENT TAX:	Pat. 1,897.65	\$379,529.42
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PROJECTED TOTAL WORK AMOUNT SUBJECT TO CONSTRUCTION TAX:	30,612.92	\$340,143.61
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Patent Tax:	\$1,897.65
Construction Tax:	\$30,612.92

Total Taxes:	\$32,510.57
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20 de abril de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
PO Box 1408
Ciales, PR 00638-1408

**RE: REHABILITACIÓN DE FACILIDADES DE TELECOMUNICACIONES EN EL
BO. FRONTON Y BO. HATO VIEJO EN CIALES, P.R.
(PROYECTO: RF-PR025J220365 – 23100FH3B)**

Honorable Alcalde:

Se somete para su endoso una copia del plano RF- PR025J220365 – 23100FH3B en el cual se ilustra la construcción que nos proponemos llevar a cabo en el lugar indicado. El proyecto consiste en la instalación de cable fibra óptica de aproximadamente 41,208 pies lineales en ambiente aéreo y la instalación de cuarenta y cuatro (44) postes, según mostrado en el plano.

Se somete para su endoso el plano número RF- PR025J220365 que se compone de treinta y siete (37) hojas. Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución. Su costo se estima en \$62,704.62

Agradeceremos la pronta atención que le pueda brindar a esta solicitud. Para cualquier duda o aclaración sobre esta obra, pueden comunicarse con el Ing. Jorge Figueroa, a través del teléfono (787) 385-4283, o al correo electrónico jfiguer7@claropr.com o con Carlos Román, a través del teléfono (787) 328-9934, o al correo electrónico carlos.roman@claropr.com

Cordialmente,

Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF- PR025J220365 – 23100FH3B
mgc



18 de abril de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
PO Box 1408
Ciales, PR 00638-1408

**RE: REHABILITACIÓN DE FACILIDADES DE TELECOMUNICACIONES EN EL
BO. JAGUAS, BO. PESAS EN CIALES, P.R.
(PROYECTO: RF-PR025J230270 – 23000FH04)**

Honorable Alcalde:

Se somete para su endoso una copia del plano RF-PR025J230270 – 23000FH04 en el cual se ilustra la construcción que nos proponemos llevar a cabo en el lugar indicado. El proyecto consiste en la instalación de cable fibra óptica de aproximadamente **28,645** pies lineales en ambiente aéreo y la instalación de cuarenta y ocho (48) postes, según mostrado en el plano.

Se somete para su endoso el plano número RF- PR025J230270 que se compone de veintinueve (29) hojas. Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución. Su costo se estima en **\$48,613.58**.

Agradeceremos la pronta atención que le pueda brindar a esta solicitud. Para cualquier duda o aclaración sobre esta obra, pueden comunicarse con el Ing. Jorge Figueroa, a través del teléfono (787) 385-4283, o al correo electrónico jfiguer7@claropr.com o con Carlos Román, a través del teléfono (787) 328-9934, o al correo electrónico carlos.roman@claropr.com.

Cordialmente,

Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF- PR025J230270 – 23000FH04
mgc



24 de abril de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
PO Box 1408
Ciales, PR 00638-1408

**RE: REHABILITACIÓN DE FACILIDADES DE TELECOMUNICACIONES EN BO.
PESAS Y BO. TORO NEGRO EN CIALES, P.R.
(PROYECTO: RF-PR025J230269 – 23000FH05)**

Honorable Alcalde:

Se somete para su endoso una copia del plano RF-PR025J230269 – 23000FH05 en el cual se ilustra la construcción que nos proponemos llevar a cabo en el lugar indicado. El proyecto consiste en la instalación de cable fibra óptica de aproximadamente 43,476 pies lineales en ambiente aéreo y la instalación de veinte uno (21) postes, según mostrado en el plano.

Se somete para su endoso el plano número RF-PR025J230269 – 23000FH05 que se compone de treinta y nueve (39) hojas. Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución. Su costo se estima en \$65,002.27.

Agradeceremos la pronta atención que le pueda brindar a esta solicitud. Para cualquier duda o aclaración sobre esta obra, pueden comunicarse con el Ing. Jorge Figueroa, a través del teléfono (787) 385-4283, o al correo electrónico jfiguer7@claropr.com o con Carlos Román, a través del teléfono (787) 328-9934, o al correo electrónico carlos.roman@claropr.com.

Cordialmente,

Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF-PR025J230269 – 23000FH05
mgc



20 de abril de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
P.O. Box 1408
Ciales, P.R. 00638-1408

**RE: REHABILITACIÓN DE FACILIDADES DE TELECOMUNICACIONES EN LOS
BARRIOS PUEBLO Y JAGUAS DE CIALES, P.R.
(PROYECTO: RF-PR025J230253 - 23000FH18)**

Honorable alcalde:

Se somete para su endoso una copia del plano RF-PR025J230253 - 23000FH18 de treintidós (32) hojas en el cual se ilustra la construcción que nos proponemos llevar a cabo en el lugar indicado. El proyecto consiste en la instalación de cable fibra óptica de aproximadamente 22,789 pies lineales en ambiente aéreo por infraestructura existente, además se instarán nueve (9) postes de madera, de los cuales cuatro (4) son reemplazos por estar en mal estado, según mostrado en el plano.

Los trabajos se realizarán por contrato con el contratista que tenga el área asignada al momento de la ejecución. Su costo se estima en **\$34,921.16**

Agradeceremos la pronta atención que le pueda brindar a esta solicitud. Para cualquier duda o aclaración sobre esta obra, pueden comunicarse con el Ing. Jorge Figueroa, a través del teléfono (787) 385-4283, o al correo electrónico jfiguer7@claropr.com o con Carlos Román al (787) 328-9934 y carlos.roman@claropr.com

Cordialmente,

Ing. Frank Cruz, P.E.
Gerente
Ingeniería de Planta Externa

Anejo: Plano RF-PR025J230253 - 23000FH18
ANS

PO BOX 360998
San Juan, Puerto Rico 00936-0998

**Notificación de Requisitos para Aprobación de Permiso de Construcción**

CDBG-DR R3 : PR-R3-21811

Datos de Localización**Dirección Física**BO CIALITO CENTRO
CARR 146 R 614 KM 2 INT
, Ciales, Puerto Rico**Número(s) de Catastro**

164-087-111-11

Dueño

Departamento de la Vivienda de Puerto Rico

Proyectista

Arquitecto Ricardo Alvarez Lic. No. 17169

Materiales de Construcción

Hormigón Armado y Bloques

ÁreaCabida de los desarrollos: 789.29 m²Área Bruta de Construcción: 1151.0 p²**Tipo de Solicitud**

Nueva

Estimado de Costo de la Obra (\$USD)

Costo Estimado (Original)

\$343,588.30

Asunto

Demolición y Reconstrucción bajo el programa CDBG-DR R3

Requerimientos

Estimado(a) : Arquitecto Ricardo Alvarez Lic. No. 17169

Por medio de esta notificación se le informa que para que se le otorgue una aprobación final a su solicitud, tendrá que cumplir con las condiciones señaladas a continuación:

1. Someter la Certificación para el Trámite de Permiso de Construcción o Urbanización (Póliza Eventual), según formalizado en la Oficina correspondiente de la Corporación del Fondo del Seguro del Estado.
2. Someter evidencia de que se han satisfecho los arbitrios municipales correspondientes a esta obra, de conformidad con la Ley Núm. 88 del 24 de Junio de 1971, copia del decreto de exención como evidencia de que le es de aplicación al Artículo 2, Sección C de la Ley de Incentivos Contributivos de 1987, Ley Número 8 del 24 de enero de 1987, según enmendada, o certificación al efecto de la Oficina de Exención Contributiva Industrial del Departamento de Estado.
3. Someter una foto del rótulo que identificará la construcción (debidamente instalado) a tenor con lo dispuesto en el Reglamento Conjunto vigente. Será responsabilidad del desarrollador la instalación de un rótulo con tamaño mínimo de 2' x 4' en la entrada principal de la propiedad que incluya lo siguiente: número de solicitud, tipo de solicitud presentada, nombre del dueño y proponente de la obra, dirección postal y electrónica de la OGPE o Municipio Autónomo para comentarios sobre la solicitud.
4. Someter copia firmada de la siguiente información de la obra:
 - a. Fecha de comienzo de la obra.
 - b. Tiempo de construcción
 - c. Número de empleos directos a crear.

Condiciones Especiales

NINGUNA



57 copias
\$ 28.50



GOBIERNO DE PUERTO RICO

Departamento de Desarrollo Económico y Comercio
Oficina de Gerencia de Permisos

Número de Caso:

2022-447202-PCOC-035678

Notificación de Requisitos para Aprobación de Permiso de Construcción

Aviso

Es de entenderse que esta notificación no es autorización ni permiso para iniciar las obras de construcción y que la vigencia de esta notificación está limitada por el Reglamento Conjunto vigente, según facultado por la Ley Núm. 161 de 1 de diciembre de 2009 para la Reforma del Proceso de Permisos de Puerto Rico, según enmendada. Esta notificación quedará sin efecto a los 6 meses, a partir de la fecha de expedición.

Firma / Sellos

Fecha de Expedición:

18/05/2028



Date: 5/18/2023

Número de Caso: CDBG-DR-PR-R3-21811

Número de Caso: OGPe 2022-447202-PCOC-035678

Cost Category	Cost	Cost Subject to Patent	Cost Subject to Construction Taxes
Soft Cost (Design & Permitting)	\$ 41.006,03	\$ 41.006,03	0,00
Hard Cost (Construction)	176.493,50	176.493,50	\$ 176.365,00
Cap Exceptions (Construction)	167.094,80	167.094,80	167.223,30
Scope Reduction (Construction)	0,00	0,00	0,00
Temp. Relocation (Reimbursement)	9.300,00	0,00	0,00
Taxes (Reimbursement)	19.102,39	0,00	0,00
TOTAL	\$ 412.996,72	\$ 384.594,33	\$ 343.588,30

Patente

Sub Cost

Model Home Canopy:

One Level / Three Bedroom (ADA)

ADA:

YES

Status on Canopy:

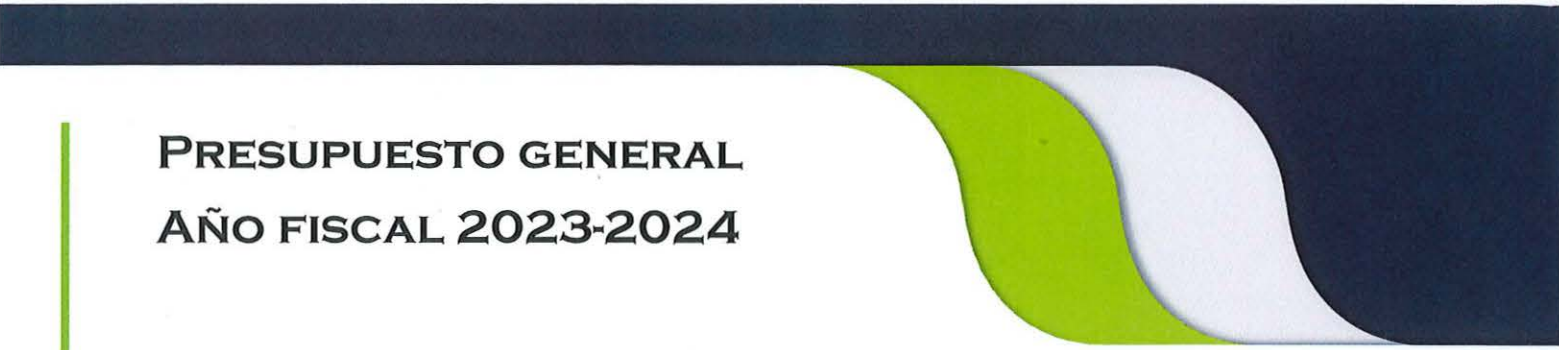
Active

Current Pathway:

Reconstruction

Municipality:

Ciales



PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024

DETALLE DE RENTAS
MUNICIPALES
2023-2024

PRESUPUESTO GENERAL CONTRATOS DE RENTA AÑO FISCAL 2023-2024

RENTA MERCADO AGRICOLA

LIRANYS BURGOA MONTES (UÑAS)	\$100.00	\$1,200.00
JORGE SANTOS NEGRON (BARBERIA)	\$200.00	\$2,400.00
SONIA MALDONADO (PASITO CON LUZ)	\$100.00	\$1,200.00
DELMA PICO (MANA DEL CIELO)	\$1.00	\$12.00
KILLIAM A. MATIAS COSME(HELADOS)	\$100.00	\$1,200.00
JERIEL AMELIO MELENDEZ	\$100.00	\$1,200.00
RAUL MARTINEZ RIVERA	\$100.00	\$1,200.00

\$8,412.00

RENTA PLAZA MERCADO

JOSE VEGA MIRANDA (EL COCOLOCO)	\$200.00	\$2,400.00
LCDO.MANUEL RESTO (ABOGADO)	\$300.00	\$3,600.00
ORLANDO SANTIAGO (CAFETIN)	\$150.00	\$1,800.00
TROPICAL FARMERS (CARNICERIA)	\$200.00	\$2,400.00
CINDY M. RIVERA ROBLES (CAFETIN)	\$150.00	\$1,800.00

\$12,000.00

RENTA PROPIEDAD MUNICIPAL

MYRIAM M. OTERO (INSTITUTO DE CULTURA)	\$1.00
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TOTAL

\$20,413.00

EN CIALES, PUERTO RICO HOY 29 DE MARZO DE 2023.


ANDREA ROSARIO OTERO

DIRECTORA DE FINANZAS


OLGA J. VAZQUEZ BURGOS

OFICIAL RECAUDADOR

PRESUPUESTO GENERAL CONTRATOS DE RENTA AÑO FISCAL 2023-2024

RENTA LOCAL MUNICIPAL

CLINICA DE CUIDADO MEDICO IPA 17	\$1,300.00	\$15,600.00
BURGER KING	\$2,662.00	\$31,944.00
EL TIMBIRICHE (CAFETERIA)	\$200.00	\$2,400.00

\$49,944.00

KIOSCO PASEO LINEAL

ARLENE PAGAN (CAFETERIA)	\$150.00	\$1,800.00
JUMET MIRANDA ORTIZ (MOFONGO)	\$150.00	\$1,800.00
ANGEL OTERO GONZALEZ	\$150.00	\$1,800.00
LUIS DE JESUS (CAFETERIA)	\$150.00	\$1,800.00

\$7,200.00

TERRENO MUNICIPAL

F & E HYDROONICS		\$550.00
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TOTAL

\$57,694.00

EN CIALES, PUERTO RICO HOY 25 DE ABRIL DE 2022



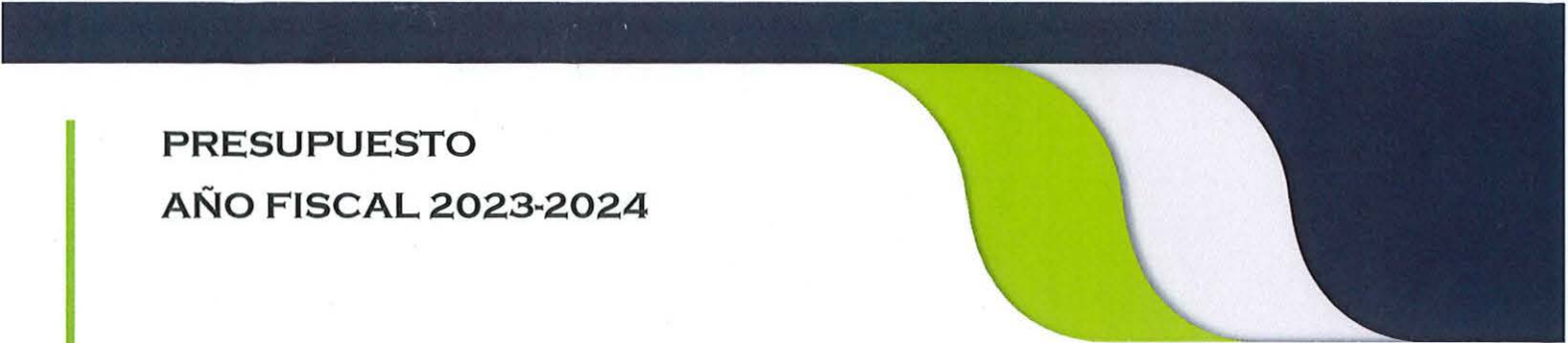
ANDREA ROSARIO OTERO

DIRECTORA FINANZAS



OLGA J. VAZQUEZ BURGOS

RECAUDADORA OFICIAL



PRESUPUESTO
AÑO FISCAL 2023-2024

DIVISION III

**DETALLE DE EGRESOS POR DEPENDENCIAS
MUNICIPALES**

HON. ALEXANDER BURGOS OTERO
ALCALDE



MUNICIPIO DE CIALES

Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-01-01-91.01	Legislatura Municipal	140,293.00	138,695.00
001-02-01-91.01	Oficina del Alcalde	628,035.05	783,144.39
001-03-01-91.01	Oficina de Finanzas	2,488,176.66	2,483,160.52
001-04-01-91.01	Obras Públicas	562,670.71	833,183.50
001-05-01-91.01	Emergencias Médicas	-	-
001-06-01-91.01	Oficina Manejo de Emergencias	595,024.52	633,195.02
001-07-01-91.01	Policia Municipal	357,816.69	362,983.90
001-08-01-91.01	Oficina Recursos Humanos	943,922.23	1,025,732.24
001-09-01-91.01	Recreación y Deportes	228,651.38	238,209.00
001-10-01-91.01	Saneamiento y Transportación	429,736.81	606,288.10
001-19-01-91.01	Secretario Municipal	96,097.10	97,638.14
001-21-01-91.01	Oficina de Auditoría	58,708.19	93,708.19
001-25-01-91.01	Oficina de Ingeniería	107,246.47	106,316.49
001-28-01-91.01	Conservación y Ornato	225,358.28	234,639.10
001-35-01-91.01	Servicios Generales	60,479.21	80,489.21
001-36-01-91.01	Turismo, Comunicaciones y Prensa	69,718.39	75,010.20
001-37-01-91.01	Biblioteca Municipal	168,473.18	173,697.17
001-38-01-91.01	Calidad Ambiental	146,753.32	173,863.34
001-47-01-91.01	CONSERVACION DE EDIFICIOS	162,436.23	177,854.39
	TOTAL DE FONDOS	\$ 7,469,597.42	\$ 8,317,807.90

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

LEGISLATURA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-01-01-91.01	EMPLEADOS REGULARES	\$ 77,208.00	\$ 80,136.00
001-01-01-91.10	SEGURO CHOFERIL	45.00	45.00
001-01-01-91.31	SEGURO SOCIAL FEDERAL	6,090.00	6,314.00
001-01-01-91.41	PLAN MEDICO	7,200.00	7,200.00
001-01-01-91.71	BONO DE NAVIDAD	2,400.00	2,400.00
001-01-01-92.01	MATERIALES DE OFICINA	1,500.00	1,000.00
001-01-01-93.01	EQUIPO DE OFICINA	500.00	500.00
001-01-01-93.27	COMPRA DE EQUIPO	1,000.00	500.00
001-01-01-94.01	DIETAS LEGISLADORES MUNICIPALES	20,000.00	20,000.00
001-01-01-94.05	GASTOS DE REPRESENTACION	500.00	500.00
001-01-01-94.11	SERVICIOS LEGALES	15,000.00	15,000.00
001-01-01-94.15	RELACIONES PUBLICAS	-	-
001-01-01-94.42	SEGUROS	100.00	100.00
001-01-01-94.44	CUOTAS Y SUSCRIPCIONES	2,000.00	2,000.00
001-01-01-94.63	MANTENIMIENTO DE EQUIPO	-	-
001-01-01-94.51	RENTA DE EQUIPO	3,750.00	-
001-01-01-94.65	GASTOS MISCELANEOS	1,500.00	1,500.00
001-01-01-94.67	PUBLICACIONES Y ANUNCIOS	1,500.00	1,500.00
	TOTAL	\$ 140,293.00	\$ 138,695.00

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

OFICINA DEL ALCALDE

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-02-01-91.01	EMPLEADOS REGULARES	\$ 381,243.60	\$ 389,403.60
001-02-01-91.10	SEGURO CHOFERIL	100.00	500.00
001-02-01-91.31	SEGURO SOCIAL FEDERAL	29,945.41	30,569.79
001-02-01-91.41	PLAN MEDICO	32,400.00	32,400.00
001-02-01-91.71	BONO DE NAVIDAD	10,200.00	10,200.00
001-02-01-94.11	SERVICIOS PROFESIONALES	100,800.00	99,600.00
001-02-01-94.21	GASTOS DE VIAJES	2,000.00	3,000.00
001-02-01-94.25	SERVICIOS LEGALES	-	-
001-02-01-94.44	CUOTAS Y SUSCRIPCIONES	5,000.00	5,000.00
001-02-04-94.50	RENTA DE EDIFICIO Y LOCALES	9,721.00	27,721.00
001-02-04-94.63	MANTENIMIENTO DE VEHICULOS	-	-
001-02-04-94.65	GASTOS MISCELANEOS	4,000.00	4,000.00
001-02-05-94.15	RELACIONES PUBLICAS	-	-
001-02-05-94.47	DONACIONES	25,000.00	20,000.00
001-02-05-94.82	ACTIVIDAD DIA DE REYES	4,500.00	15,000.00
001-02-05-94.84	OTROS FESTIVALES Y ACTIVIDADES	9,625.04	10,000.00
001-02-07-94.49	BECAS ESTUDIANTILES TALENTOSOS	13,500.00	15,750.00
001-02-05-94.80	FIESTAS PATRONALES	-	60,000.00
001-02-05-94.81	FESTIVAL AGUA DULCE	-	60,000.00
	TOTAL	\$ 628,035.05	\$ 783,144.39

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-03-01-91.01	EMPLEADOS REGULARES	467,095.68	476,911.68
001-03-01-91.10	SEGURO SOCIAL CHOFERIL	50.00	200.00
001-03-01-91.14	PAY GO	541,912.08	539,108.36
001-03-01-91.31	SEGURO SOCIAL FEDERAL	36,880.30	37,631.24
001-03-01-91.41	PLAN MEDICO	45,000.00	45,000.00
001-03-01-91.45	SEGURO POR DESEMPLEO	40,000.00	60,000.00
001-03-01-91.51	RELIQUIDACION F.S.E.	20,903.84	20,000.00
001-03-01-91.71	BONO DE NAVIDAD	15,000.00	15,000.00
001-03-04-92.28	GASTOS DE ENERGIA ELECTRICA	381,131.00	328,769.00
001-03-04-94.71	DEUDAS AÑOS ANTERIORES	20,400.00	20,000.00
001-03-01-94.42	SEGUROS	-	-
001-03-01-94.51	RENTA DE EQUIPOS	100,000.00	100,800.00
001-03-04-91.51	POLIZA DE CFSE	76,842.40	202,635.71
001-03-04-92.32	GASTOS AAA	60,000.00	85,000.00
001-03-04-92.35	GASTOS TELEFONOS Y COMUNICACIONES	-	-
001-03-04-94.11	SERVICIOS PROFESIONALES	36,000.00	36,000.00
001-03-04-94.36	CANON EXCAVACIONES Y DEMOLICIONES	5,000.00	5,000.00
001-03-04-94.43	APORTACION A.S.E.S.	396,148.75	198,074.38
001-03-04-94.58	DEFICIT AÑOS ANTERIORES	70,830.00	70,830.00
001-03-04-94.59	DEFICIT AÑO CORRIENTE	56,500.00	94,700.00

GOBIERNO DE PUERTO RICO



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

DEPARTAMENTO DE FINANZAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-03-04-94.60	INTERESES CUENTAS VENDIDAS	11,852.70	11,852.70
001-03-01-94.63	MANTENIMIENTO DE EQUIPO COMPUTADORAS	36,000.00	27,000.00
001-03-04-94.65	MISCELANEOS	3,000.00	3,000.00
001-03-04-94.69	FRANQUEOS	2,000.00	2,000.00
001-03-04-94.70	PAGO SENTENCIAS Y RECLAMACIONES	5,000.00	50,000.00
001-03-04-94.77	APORTACION AL CRIM	60,629.91	53,647.45
001-03-04-94.78	LIQUIDACION DEUDA AL CRIM	-	-
001-03-04-99.01	TRANSFERENCIAS QUE SALEN	-	-
	TOTAL	2,488,176.66	\$ 2,483,160.52

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE OBRAS PUBLICAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-04-01-91.01	EMPLEADOS REGULARES OBRAS PUBLICAS	\$ 319,088.40	\$ 380,096.40
001-04-01-91.10	SEGURO SOCIAL CHOFERIL	200.00	200.00
001-04-01-91.31	SEGURO SOCIAL FEDERAL	25,282.31	30,087.10
001-04-01-91.41	PLAN MEDICO	34,200.00	39,600.00
001-04-01-91.71	BONO DE NAVIDAD	11,400.00	13,200.00
001-04-01-92.05	HERRAMIENTAS	-	-
001-04-01-92.38	MATERIALES DE CONSTRUCCION	2,000.00	10,000.00
001-04-01-92.42	MATERIALES Y SUMINISTROS DE OPERACIONES	5,000.00	5,000.00
001-04-01-92.25	GASTOS DE COMBUSTIBLES Y LUBRICANTES	-	150,000.00
001-04-04-92.38	MATERIALES DE CONSTRUCCION (ASFALTO)	10,000.00	30,000.00
001-04-04-94.63	MANTENIMIENTO DE VEHICULOS Y EQUIPO PESADO	150,000.00	150,000.00
001-04-04-94.65	MISCELANEOS	5,000.00	5,000.00
001-04-08-94.51	RENTA DE EQUIPO Y VEHICULOS	500.00	20,000.00
	TOTAL	\$ 562,670.71	\$ 833,183.50

GOBIERNO DE PUERTO RICO



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

EMERGENCIAS MEDICAS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
01-05-02-91.01	EMPLEADOS REGULARES		
01-05-02-91.10	SEGURO SOCIAL CHOFERIL		
01-05-02-91.31	SEGURO SOCIAL FEDERAL		
01-05-02-91.41	PLAN MEDICO		
01-05-02-91.71	BONO DE NAVIDAD		
01-05-04-92.23	GASTOS DE UNIFORME		
01-05-02-94.06	ADIESTRAMIENTOS		
01-05-04-92.42	MATERIALES SUMINISTRO DE OPERACIONES		
01-05-04-94.63	MANTENIMIENTO DE EQUIPO Y VEHICULOS		
	TOTAL	\$ -	

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE MANEJO DE EMERGENCIA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-06-01-91.01	EMPLEADOS REGULARES	\$ 477,870.00	511,470.00
001-06-01-91.10	SEGURO SOCIAL CHOFERIL	450.00	450.00
001-06-01-91.31	SEGURO SOCIAL FEDERAL	37,704.52	40,275.02
001-06-01-91.41	PLAN MEDICO	45,000.00	45,000.00
001-06-01-94.75	RESERVA	15,000.00	15,000.00
001-06-01-91.71	BONO DE NAVIDAD	15,000.00	15,000.00
001-06-01-92.42	MATERIALES Y SUMINISTROS	2,000.00	3,000.00
001-06-01-94.65	MISCELANEOS	2,000.00	3,000.00
	TOTAL	\$ 595,024.52	\$ 633,195.02

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE LA POLICIA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-07-01-91.01	EMPLEADOS REGULARES	\$ 292,459.20	\$ 297,259.20
001-07-01-91.10	SEGURO SOCIAL CHOFERIL	350.00	350.00
001-07-01-91.31	SEGURO SOCIAL FEDERAL	23,107.49	23,474.70
001-07-01-91.41	PLAN MEDICO	28,800.00	28,800.00
001-07-01-91.71	BONO DE NAVIDAD	9,600.00	9,600.00
001-07-01-94.63	MANTENIMIENTO EQUIPO Y VEHICULOS	-	-
001-07-04-92.42	MATERIALES Y SUMINISTROS	1,500.00	1,500.00
001-07-04-94.65	MISCELANEOS	2,000.00	2,000.00
	TOTAL	\$ 357,816.69	\$ 362,983.90

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

DEPARTAMENTO DE RECURSOS HUMANOS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-08-01-91.01	EMPLEADOS REGULARES	\$ 164,479.20	\$ 165,163.20
001-08-01-91.05	SALARIO EMPLEADOS TRANSITORIOS	466,500.00	441,696.00
001-08-04-91.06	EMPLEADOS IRREGULARES	58,968.00	162,162.00
001-08-01-91.07	PAGO DE EXCESO LICENCIA REGULAR	3,000.00	5,000.00
001-08-01-91.08	PAGO DE EXCESO LICENCIA ENFERMEDAD	3,000.00	5,000.00
001-08-01-91.31	SEGURO SOCIAL FEDERAL	13,409.37	13,002.20
001-08-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-08-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-08-01-94.11	SERVICIOS LEGALES	98,400.00	87,600.00
001-08-01-94.13	PRUEBA DE DOPAJE	1,000.00	3,000.00
001-08-04-91.31	SEGURO SOCIAL TRANSITORIOS	41,115.66	59,008.84
001-08-04-91.41	PLAN MEDICO TRANSITORIOS	55,350.00	46,800.00
001-08-04-91.71	BONO DE NAVIDAD EMP. TRANSITORIOS	18,000.00	15,600.00
001-08-04-94.06	ADIESTRAMIENTOS	1,000.00	1,000.00
001-08-04-94.65	MISCELANEOS	500.00	1,500.00
	TOTAL	\$ 943,922.23	\$ 1,025,732.24

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE RECREACION Y DEPORTES

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-09-01-91.01	EMPLEADOS REGULARES	\$ 170,559.60	\$ 178,959.60
001-09-01-91.10	SEGURO SOCIAL CHOFERIL	85.00	100.00
001-09-01-91.31	SEGURO SOCIAL FEDERAL	13,506.78	14,149.40
001-09-01-91.41	PLAN MEDICO	18,000.00	18,000.00
001-09-01-91.71	BONO DE NAVIDAD	6,000.00	6,000.00
001-09-01-94.63	MANTENIMIENTO DE EQUIPO		-
001-09-21-92.42	MATERIALES Y SUMINISTROS	2,500.00	3,000.00
001-09-21-94.47	DONACIONES	15,000.00	15,000.00
001-09-21-94.65	MISCELANEOS	3,000.00	3,000.00
	TOTAL	\$ 228,651.38	\$ 238,209.00

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

OFICINA DE SANEAMIENTO Y TRANSPORTACION

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-10-01-91.01	EMPLEADOS REGULARES	\$ 347,079.60	\$ 376,899.60
001-10-01-91.10	SEGURO SOCIAL CHOFERIL	300.00	300.00
001-10-01-91.31	SEGURO SOCIAL FEDERAL	27,607.21	29,888.50
001-10-01-91.41	PLAN MEDICO	40,950.00	41,400.00
001-10-01-91.71	BONO DE NAVIDAD	13,800.00	13,800.00
001-10-04-94.73	DISPOSICION DESPERDICIOS SOLIDOS	-	144,000.00
	TOTAL	\$ 429,736.81	\$ 606,288.10

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE SECRETARIO MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-19-01-91.01	EMPLEADOS REGULARES	\$ 76,464.00	\$ 78,360.00
001-19-01-91.31	SEGURO SOCIAL FEDERAL	6,033.10	6,178.14
001-19-01-91.41	PLAN MEDICO	7,200.00	7,200.00
001-19-01-91.71	BONO DE NAVIDAD	2,400.00	2,400.00
001-19-01-94.65	MISCELANEOS	1,000.00	500.00
001-19-01-94.67	PUBLICACIONES Y ANUNCIOS	3,000.00	3,000.00
	TOTAL	\$ 96,097.10	\$ 97,638.14

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE AUDITORIA INTERNA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-21-01-91.01	EMPLEADOS REGULARES	\$ 24,396.00	\$ 24,396.00
001-21-01-91.31	SEGURO SOCIAL FEDERAL	1,912.19	1,912.19
001-21-01-91.41	PLAN MEDICO	1,800.00	1,800.00
001-21-01-91.71	BONO DE NAVIDAD	600.00	600.00
001-21-01-94.06	ADIESTRAMIENTOS	-	-
001-21-01-94.10	AUDITORIAS SENCILLAS SINGLE AUDIT	30,000.00	65,000.00
001-21-04-94.65	MISCELANEOS	-	-
	TOTAL	\$ 58,708.19	\$ 93,708.19

GOBIERNO DE PUERTO RICO



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MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE INGENIERIA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-25-01-91.01	EMPLEADOS REGULARES	\$ 89,580.00	\$ 89,580.00
001-25-01-91.10	SEGURO SOCIAL CHOFERIL	30.00	100.00
001-25-01-91.31	SEGURO SOCIAL FEDERAL	7,036.47	7,036.49
001-25-01-91.41	PLAN MEDICO	7,200.00	7,200.00
001-25-01-91.71	BONO DE NAVIDAD	2,400.00	2,400.00
001-25-01-92.42	MATERIALES Y SUMINISTROS	1,000.00	-
	TOTAL	\$ 107,246.47	\$ 106,316.49

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES

Proyecto de Resolución del Presupuesto General Municipal
 INFORME DETALLADO DE EGRESOS
 AÑO FISCAL 2023-2024

DEPARTAMENTO DE CONSERVACION Y ORNATO

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-28-01-91.01	EMPLEADOS REGULARES	\$ 172,623.60	\$ 179,823.60
001-28-01-91.10	SEGURO SOCIAL CHOFERIL	70.00	100.00
001-28-01-91.31	SEGURO SOCIAL FEDERAL	13,664.68	14,215.50
001-28-01-91.41	PLAN MEDICO	18,000.00	18,000.00
001-28-01-91.71	BONO DE NAVIDAD	6,000.00	6,000.00
001-28-13-93.27	COMPRA DE EQUIPO	1,000.00	3,000.00
001-28-13-94.63	MANTENIMIENTO DE EQUIPO Y TRIMMERS	10,000.00	8,000.00
001-28-13-94.65	MISCELANEOS	1,500.00	2,500.00
001-28-13-92.42	MATERIALES Y SUMINISTROS DE OPERACIONES	2,500.00	3,000.00
	TOTAL	\$ 225,358.28	\$ 234,639.10

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

DIVISION DE SERVICIOS GENERALES

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-35-01-91.01	EMPLEADOS REGULARES	\$ 40,476.00	\$ 40,476.00
001-35-01-91.10	SEGURO SOCIAL CHOFERIL	15.00	25.00
001-35-01-91.31	SEGURO SOCIAL FEDERAL	3,188.21	3,188.21
001-35-01-91.41	PLAN MEDICO	3,600.00	3,600.00
001-35-01-91.71	BONO DE NAVIDAD	1,200.00	1,200.00
001-35-01-92.15	MATERIALES PARA MANTENIMIENTO	4,000.00	4,000.00
001-35-04-92.01	MATERIALES DE OFICINA	4,000.00	4,000.00
001-35-04-93.27	COMPRA DE EQUIPO (MISCELANEOS)	4,000.00	4,000.00
001-35-04-94.63	MANT. (EXTINTORES,AIRES,FUMIGACIONES)(SUBASTA)	-	20,000.00
	TOTAL	\$ 60,479.21	\$ 80,489.21

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE TURISMO, COMUNICACIONES Y PRENSA

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-36-01-91.01	EMPLEADOS REGULARES	\$ 55,068.00	\$ 56,268.00
001-36-01-91.10	SEGURO SOCIAL CHOFERIL	100.00	100.00
001-36-01-91.31	SEGURO SOCIAL FEDERAL	4,350.39	4,442.20
001-36-01-91.41	PLAN MEDICO	5,400.00	5,400.00
001-36-01-91.71	BONO DE NAVIDAD	1,800.00	1,800.00
001-36-01-94.15	RELACIONES PUBLICAS	2,000.00	5,000.00
001-36-04-94.65	MISCELANEOS	1,000.00	2,000.00
	TOTAL	\$ 69,718.39	\$ 75,010.20

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

BIBLIOTECA MUNICIPAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-37-01-91.01	EMPLEADOS REGULARES	\$ 136,930.80	\$ 142,248.00
001-37-01-91.31	SEGURO SOCIAL FEDERAL	10,842.38	11,249.17
001-37-01-91.41	PLAN MEDICO	14,400.00	14,400.00
001-37-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-37-04-94.65	MISCELANEOS	1,500.00	1,000.00
	TOTAL	\$ 168,473.18	\$ 173,697.17

GOBIERNO DE PUERTO RICO



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES
DEPARTAMENTO DE FINANZAS

MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

OFICINA DE CALIDAD AMBIENTAL

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-38-01-91.01	EMPLEADOS REGULARES	\$ 118,515.60	\$ 140,451.60
001-38-01-91.10	SEGURO SOCIAL CHOFERIL	50.00	100.00
001-38-01-91.31	SEGURO SOCIAL FEDERAL	9,387.72	11,111.74
001-38-01-91.41	PLAN MEDICO	12,600.00	14,400.00
001-38-01-91.71	BONO DE NAVIDAD	4,200.00	4,800.00
001-38-04-92.42	MATERIALES Y SUMINISTROS	1,000.00	1,500.00
001-38-04-94.65	MISCELANEOS	1,000.00	1,500.00
	TOTAL	\$ 146,753.32	\$ 173,863.34

GOBIERNO DE PUERTO RICO



MUNICIPIO DE CIALES



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

CONSERVACION DE EDIFICIOS

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
001-47-01-91.01	EMPLEADOS REGULARES	\$ 128,907.60	\$ 142,347.60
001-47-01-91.31	SEGURO SOCIAL FEDERAL	10,228.63	11,256.79
001-47-01-91.41	PLAN MEDICO	13,500.00	14,400.00
001-47-01-91.71	BONO DE NAVIDAD	4,800.00	4,800.00
001-47-01-94.64	MANTENIMIENTO DE EDIFICIOS	5,000.00	5,050.00
	TOTAL	\$ 162,436.23	\$ 177,854.39



Proyecto de Resolución del Presupuesto General Municipal
INFORME DETALLADO DE EGRESOS
AÑO FISCAL 2023-2024

FONDO 10

NUMERO DE PARTIDA	DESCRIPCION	AÑO FISCAL 2022-2023	AÑO FISCAL 2023-2024
10-03-04-87.22	CONTRIBUCION SOBRE LA PROPIEDAD NO EXONERADA	\$ 690,613.79	\$ 674,679.65
10-03-04-94.55	INTERESES	96,543.60	108,474.80
10-03-04-94.57	AMORTIZACION DE PRINCIPAL	200,000.00	205,000.00
10-03-04-94.75	CUENTA RESERVA	394,070.19	361,204.85
	TOTAL	\$ 690,613.79	\$ 674,679.65

MUNICIPIO DE: CIALES
PRESUPUESTO AÑO FISCAL 2023-2024
CAE

OGP-1M
Rev. 04/mayo/2023

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA	DESCRIPCIÓN DEL	AÑO FISCAL 2023-2024
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	82.31	Contribución sobre Propiedad Exonerada	03 - Finanzas	
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	\$ 674,679.65
TOTAL									\$ 674,679.65

Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	205,000.00
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	108,474.80
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	\$ 361,204.85
TOTAL									\$ 674,679.65



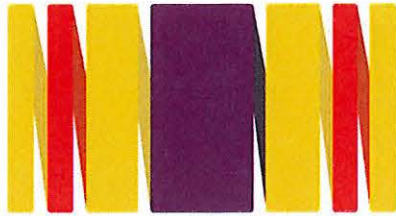
PRESUPUESTO
AÑO FISCAL 2023-2024

DIVISION IV

**RELACION DE PUESTOS, SUELDOS Y BENEFICIOS
MARGINALES**

HON. ALEXANDER BURGOS OTERO
ALCALDE





GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

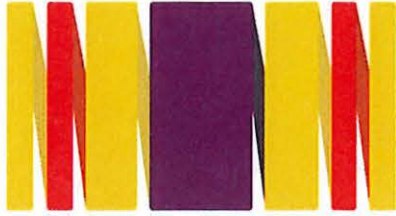
HON. ALEXANDER BURGOS OTERO
ALCALDE

DEPARTAMENTO DE RECURSOS HUMANOS

CERTIFICACION

Yo, Juan L. Morales Negrón, Director de Recursos Humanos del Municipio de Ciales, certifico y enumero las cantidades de puestos presupuestados para el año fiscal 2023-2024 de acuerdo al servicio:

DEPENDENCIA MUNICIPAL	CONFIANZA	REGULARES	TRANSITORIOS	PROBATORIOS
LEGISLATURA MUNICIPAL	4	0	0	0
OFICINA DEL ALCALDE	8	10	0	0
FINANZAS	1	23	0	1
OBRAS PUBLICAS	1	18	0	3
MANEJO DE EMERGENCIAS	1	24	0	0
POLICIA MUNICIPAL	1	15	0	0
RECURSOS HUMANOS	1	7	26	0
RECREACION Y DEPORTES	1	9	0	0
SECRETARIA MUNICIPAL	1	3	0	0
AUDITORIA INTERNA	1	0	0	0
CONSERVACION Y ORNATO	1	9	0	0
TURISMO	1	2	0	0
SERVICIOS HUMANOS INST.	1	7	0	0
CONTROL AMBIENTAL	1	6	0	1



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

HON. ALEXANDER BURGOS OTERO
ALCALDE

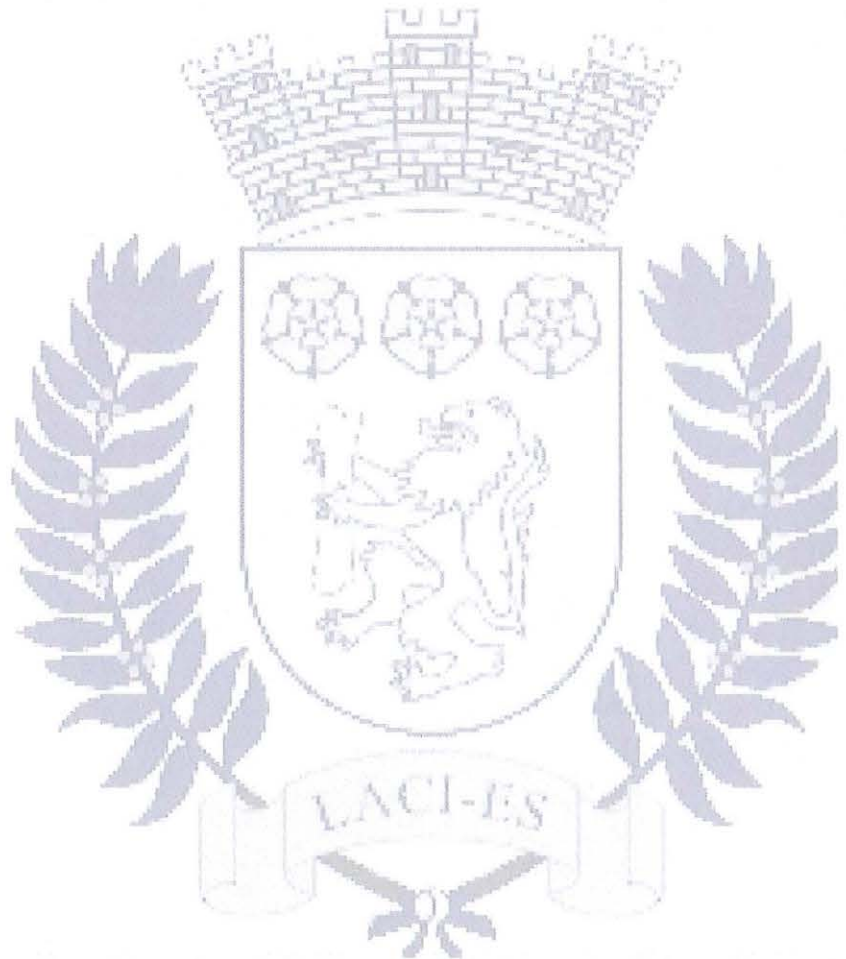
DEPARTAMENTO DE RECURSOS HUMANOS

CONSERVACION DE EDIFICIOS	0	8	0	0
SANAMIENTO Y TRANSPORTACION	0	23	0	0
PLANIFICACION Y DESARROLLO (ING.)	0	4	0	0
COMPRAS Y SUMINISTROS	0	2	0	0
TOTAL	24	170	26	5

Para que así conste, firmo la misma hoy 2 de junio de 2023, en Ciales, Puerto Rico.

Cordialmente,

Juan L. Morales Negrón
Director Recursos Humanos





GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES

HON. ALEXANDER BURGOS OTERO
ALCALDE

DEPARTAMENTO DE RECURSOS HUMANOS

CERTIFICACION

Yo, Juan L. Morales Negrón, Director de Recursos Humanos del Municipio de Ciales, certifico y enumero las siguientes plazas presupuestadas y sus categorías:

Empleados de Confianza – 24

Empleados Regulares – 170

Empleados Transitorios – 26

Empleados Irregulares – 15

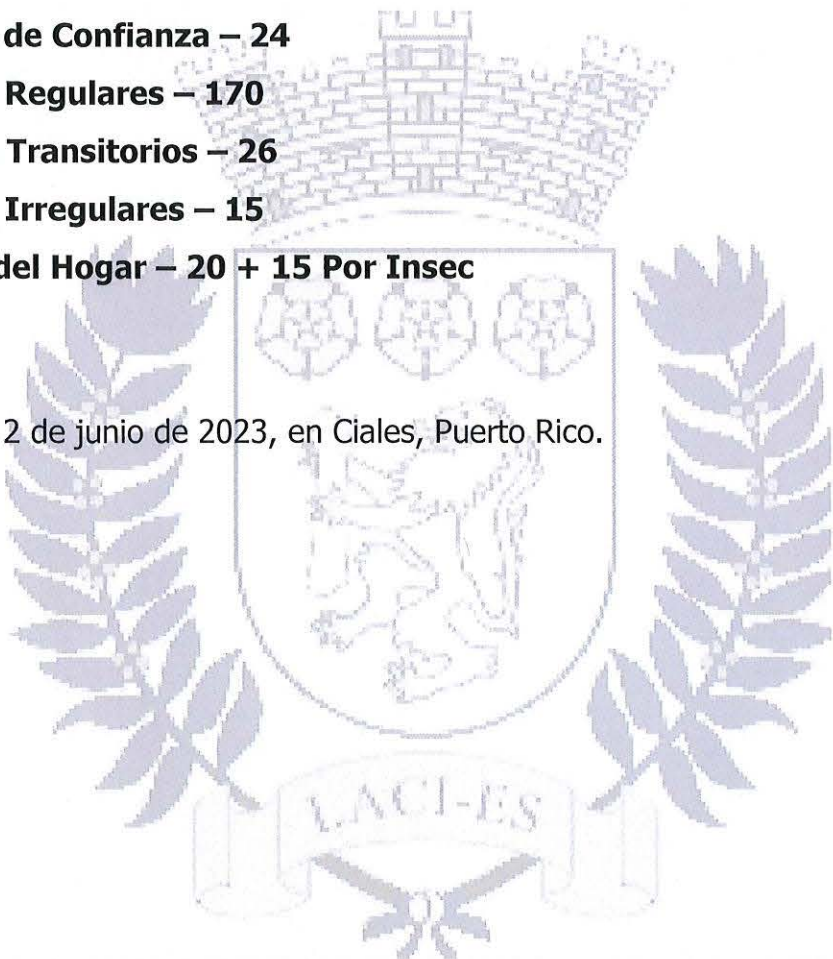
Auxiliares del Hogar – 20 + 15 Por Insec

Para que así conste, firmo la misma hoy 2 de junio de 2023, en Ciales, Puerto Rico.

Cordialmente,



Juan L. Morales Negrón
Director Recursos Humanos



INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CIALES
AÑO FISCAL: 2023-2024
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65% Seguro Social	\$150.00 Aport. Plan	Plan Médico	\$ 600.00 Bono de Navidad a	Bono de Navidad	Bono de Verano a	Bono de Verano	TOTAL
C	Confianza	91.01	01 - Legislatura Municipal	01				SECRETARIA LEGISLATIVA	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	01 - Legislatura Municipal	01				SARGENTO DE ARMAS	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				SECRETARIA AUXILIAR	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
C	Confianza	91.01	01 - Legislatura Municipal	01				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				ALCALDE	1	12	\$ 5,000.00	\$ 60,000.00	\$ 4,590.00	SI	\$ 1,800.00	NO	\$ -	NO	\$ -	\$ 66,390.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				AYUDANTE EJECUTIVO DEL	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				AYUDANTE EJECUTIVO DEL	1	12	\$ 2,150.00	\$ 25,800.00	\$ 2,019.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 30,219.60
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				AYUDANTE EJECUTIVO DEL	1	12	\$ 2,067.00	\$ 24,804.00	\$ 1,943.41	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 29,147.41
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				COORDINADOR(A)	1	12	\$ 1,739.00	\$ 20,868.00	\$ 1,642.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,910.30
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				SECRETARIA CONFIDENCIAL	1	12	\$ 1,513.00	\$ 18,156.00	\$ 1,434.83	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,990.83
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				MENSAJERO CONDUCTOR	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				TELEFONISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				DIRECTOR(A) RELACIONES CON	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				DIRECTOR(A) AUXILIAR DE	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				ENCARGADO(A) DE CENTRO DE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				CHOFER DEL ALCALDE	1	12	\$ 1,400.00	\$ 16,800.00	\$ 1,331.10	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,531.10
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICINISTA II	1	12	\$ 1,435.00	\$ 17,220.00	\$ 1,363.23	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,983.23
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				SUPERVISOR I	1	12	\$ 1,803.30	\$ 21,639.60	\$ 1,701.33	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,740.93
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICIAL INSPECTOR DE VIVIENDA	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				REPRESENTANTE SERVICIO AL	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Confianza	91.01	03 - Finanzas	03				DIRECTOR(A) DE FINANZAS	1	12	\$ 2,300.00	\$ 27,600.00	\$ 2,157.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 32,157.30
R	Regular	91.01	03 - Finanzas	03				DIRECTOR(A) AUXILIAR DE	1	12	\$ 2,084.00	\$ 25,008.00	\$ 1,959.01	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 29,367.01
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,800.00	\$ 21,600.00	\$ 1,698.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,698.30
R	Regular	91.01	03 - Finanzas	03				OFICIAL PAGADOR	1	12	\$ 1,403.00	\$ 16,836.00	\$ 1,333.85	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,569.85
R	Regular	91.01	03 - Finanzas	03				AUXILIAR FISCAL I	1	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R	Regular	91.01	03 - Finanzas	03				INVESTIGADOR(A) DE DEUDA	1	12	\$ 1,444.00	\$ 17,328.00	\$ 1,371.49	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,099.49
R	Regular	91.01	03 - Finanzas	03				OFICIAL RECAUDADOR	1	12	\$ 1,925.00	\$ 23,100.00	\$ 1,813.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,313.05
R	Regular	91.01	03 - Finanzas	03				OFICIAL DE PREINTERVENCION	1	12	\$ 1,742.60	\$ 20,911.20	\$ 1,645.61	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,956.81
R	Regular	91.01	03 - Finanzas	03				RECAUDADOR(A) AUXILIAR	1	12	\$ 1,331.00	\$ 15,972.00	\$ 1,267.76	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,639.76
R	Regular	91.01	03 - Finanzas	03				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				OFICINISTA MECANOGRFA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				ENCARGADO(A) DEL SISTEMA	1	12	\$ 1,800.00	\$ 21,600.00	\$ 1,698.30	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,698.30
R	Regular	91.01	03 - Finanzas	03				SECRETARIA	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				ADMINISTRADOR(A) DE LA	1	12	\$ 1,962.04	\$ 23,544.48	\$ 1,847.05	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,791.53
R	Regular	91.01	03 - Finanzas	03				ADMINISTRADOR MERCADO	1	12	\$ 1,834.00	\$ 22,008.00	\$ 1,729.51	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,137.51
R	Regular	91.01	03 - Finanzas	03				RECAUDADOR(A) AUXILIAR	1	12	\$ 1,498.00	\$ 17,976.00	\$ 1,421.06	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,797.06
R	Regular	91.01	03 - Finanzas	03				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,500.00	\$ 18,000.00	\$ 1,422.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,822.90
R	Regular	91.01	03 - Finanzas	03				AUXILIAR DE CONTABILIDAD	1	12	\$ 1,355.00	\$ 16,260.00	\$ 1,289.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,949.79
R	Regular	91.01	03 - Finanzas	03				ADMINISTRADOR(A) AUXILIAR DE	1	12	\$ 1,604.00	\$ 19,248.00	\$ 1,518.37	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,166.37
R	Regular	91.01	03 - Finanzas	03				ADMINISTRADOR(A) AUXILIAR	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	03 - Finanzas	03				AUXILIAR DE CONTABILIDAD	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
R	Regular	91.01	03 - Finanzas	03				RECAUDADOR(A) AUXILIAR DEL	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,414.00	\$ 16,968.00	\$ 1,343.95	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,711.95
R	Regular	91.01	03 - Finanzas	03				OFICIAL DE PROPIEDAD	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Confianza	91.01	04 - Obras Públicas	04				DIRECTOR(A) DE OBRAS	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	04 - Obras Públicas	04				OPERADOR(A) DE EQUIPO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				OPERADOR(A) DE EQUIPO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				MECANICO	1	12	\$ 1,450.00	\$ 17,400.00	\$ 1,377.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,177.00
R	Regular	91.01	04 - Obras Públicas	04				OFICINISTA MECANOGRFA I	1	12	\$ 1,665.10	\$ 19,981.20	\$ 1,574.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,955.66
R	Regular	91.01	04 - Obras Públicas	04				AYUDANTE DE MECANICO	1	12	\$ 1,426.00	\$ 17,112.00	\$ 1,354.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,866.97
R	Regular	91.01	04 - Obras Públicas	04				SUPERVISOR(A) DE BRIGADAS	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				OPERADOR(A) DE EQUIPO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				DIRECTOR(A) AUXILIAR DE	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	04 - Obras Públicas	04				CONDUCTOR(A) DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				CARPINTERO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				AYUDANTE DE MECANICO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				ENCARGADO(A) DE CEMENTERIO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	04 - Obras Públicas	04				OFICINISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800					

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: CIALES

AÑO FISCAL: 2023-2024

CONFIANZA, REGULAR Y TRANSITORIO

OGP-2M

Rev. 04/mayo/2023

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Verano	TOTAL	
													Seguro Social	Aport. Plan		Bono de Navidad a				Bono de Verano a
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				COORDINADORA(A) DE BUSQUEDA	1	12	\$ 1,800.30	\$ 19,203.60	\$ 1,514.98	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,118.58
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				OFICIAL DE COMUNICACIONES	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				CONDUCTOR(A) DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				COORDINADOR(A) DE REFUGIOS	1	12	\$ 1,803.60	\$ 21,643.20	\$ 1,701.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,744.80
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				COORDINADOR(A) ALTERNO DE	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				TRABAJADOR	1	12	\$ 1,634.60	\$ 19,615.20	\$ 1,546.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,561.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				DIRECTOR(A) AUXILIAR DE	1	12	\$ 1,920.00	\$ 23,040.00	\$ 1,808.46	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,248.46
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				AUXILIAR ADMINISTRATIVO	1	12	\$ 1,518.00	\$ 18,216.00	\$ 1,439.42	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,055.42
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				COORDINADOR ALTERNO DE	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				CONDUCTOR DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				SECRETARIA I	1	12	\$ 1,442.00	\$ 17,304.00	\$ 1,369.66	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,073.66
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				ENFERMERA(O) GRADUADA(O)	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				ENFERMERA(O) GRADUADA(O)	1	12	\$ 3,000.00	\$ 36,000.00	\$ 2,799.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 41,199.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				ENFERMERA(O) GRADUADA(O)	1	12	\$ 2,500.00	\$ 30,000.00	\$ 2,340.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 34,740.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				FUNCIONARIO EJECUTIVO IV	1	12	\$ 1,600.00	\$ 19,200.00	\$ 1,514.70	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,114.70
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				CONDUCTOR(A) DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ 1,540.40	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,476.40
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				PARAMEDICO			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				PARAMEDICO			\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				ASISTENTE ADMINISTRATIVO	1	12	\$ 1,397.00	\$ 16,764.00	\$ 1,328.35	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,492.35
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				SUPERVISOR(A) DE SERVICIOS	1	12	\$ 3,000.00	\$ 36,000.00	\$ 2,799.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 41,199.90
R	Regular	91.01	06 - Oficina Municipal Manejo de	06				CONDUCTOR(A) DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
C	Confianza	91.01	07 - Guardia Municipal	07				COMISIONADO	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19
R	Regular	91.01	07 - Guardia Municipal	07				TENIENTE II	1	12	\$ 1,680.00	\$ 20,160.00	\$ 1,588.14	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,148.14
R	Regular	91.01	07 - Guardia Municipal	07				TENIENTE II	1	12	\$ 1,680.00	\$ 20,160.00	\$ 1,588.14	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,148.14
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,548.00	\$ 18,576.00	\$ 1,466.96	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,442.96
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,548.00	\$ 18,576.00	\$ 1,466.96	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 22,442.96
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,926.24
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,926.24
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ 1,430.24	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 21,926.24
R	Regular	91.01	07 - Guardia Municipal	07				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				GUARDIAN	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				GUARDIAN	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	07 - Guardia Municipal	07				CAPITAN	1	12	\$ 2,000.00	\$ 24,000.00	\$ 1,881.90	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,281.90
R	Regular	91.01	07 - Guardia Municipal	07				SARGENTO	1	12	\$ 1,356.00	\$ 16,272.00	\$ 1,290.71	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,962.71
R	Regular	91.01	07 - Guardia Municipal	07				SARGENTO	1	12	\$ 1,762.60	\$ 21,151.20	\$ 1,663.97	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,215.17
R	Regular	91.01	07 - Guardia Municipal	07				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
C	Confianza	91.01	08 - Recursos Humanos	08				DIRECTOR(A) DE RECURSOS	1	12	\$ 2,595.00	\$ 31,140.00	\$ 2,428.11	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 35,968.11
R	Regular	91.01	08 - Recursos Humanos	08				DIRECTOR(A) AUXILIAR DE	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86
R	Regular	91.01	08 - Recursos Humanos	08				OFICIAL DE NOMINAS	1	12	\$ 1,916.00	\$ 22,992.00	\$ 1,804.79	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 27,196.79
R	Regular	91.01	08 - Recursos Humanos	08				AUXILIAR RECURSOS HUMANOS	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
R	Regular	91.01	08 - Recursos Humanos	08				AUXILIAR OFICIAL DE NOMINAS	1	12	\$ 1,349.00	\$ 16,188.00	\$ 1,284.28	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,872.28
R	Regular	91.01	08 - Recursos Humanos	08				AUXILIAR ADMINISTRATIVO I	1	12	\$ 1,602.00	\$ 19,224.00	\$ 1,516.54	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 23,140.54
R	Regular	91.01	08 - Recursos Humanos	08				AUXILIAR RECURSOS HUMANOS	1	12	\$ 1,864.60	\$ 22,375.20	\$ 1,757.60	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 26,532.80
R	Regular	91.01	08 - Recursos Humanos	08				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio	91.05	08 - Recursos Humanos	08				PROGRAMADOR(A) WEBMASTER	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00
T	Transitorio																			

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: CIALES

AÑO FISCAL: 2023-2024

CONFIANZA, REGULAR Y TRANSITORIO

OGP-2M

Rev. 04/mayo/2023

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$150.00	Plan Médico	\$ 600.00	Bono de Navidad	Bono de Navidad	Bono de Verano a	Bono de Verano	TOTAL
													Seguro Social	Aport. Plan		Bono de Navidad					
T	Transitorio	91.05	08 - Recursos Humanos	08				CONDUCTOR VEHICULO PESADO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -	
C	Confianza	91.01	09 - Recreación y Deportes	09				DIRECTOR(A) RECREACION Y	1	12	\$ 2,033.00	\$ 24,396.00	\$ 1,912.19	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 28,708.19	
R	Regular	91.01	09 - Recreación y Deportes	09				LIDER RECREATIVO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				ENCARGADO DEL COMPLEJO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				ENCARGADO DEL COMPLEJO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				LIDER RECREATIVO	1	12	\$ 1,428.00	\$ 17,136.00	\$ 1,356.80	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 20,892.80	
R	Regular	91.01	09 - Recreación y Deportes	09				DIRECTOR(A) AUXILIAR DE	1	12	\$ 1,781.00	\$ 21,372.00	\$ 1,680.86	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 25,452.86	
R	Regular	91.01	09 - Recreación y Deportes	09				AUXILIAR ADMINISTRATIVO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	09 - Recreación y Deportes	09				SUPERVISOR I	1	12	\$ 1,703.30	\$ 20,439.60	\$ 1,609.53	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 24,449.13	
											\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -	
R	Regular	91.01	10 - Sanidad o Saneamiento	10				CONDUCTOR DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	10 - Sanidad o Saneamiento	10				CONDUCTOR DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	10 - Sanidad o Saneamiento	10				CONDUCTOR DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	10 - Sanidad o Saneamiento	10				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
R	Regular	91.01	10 - Sanidad o Saneamiento	10				CONDUCTOR DE VEHICULO	1	12	\$ 1,328.00	\$ 15,936.00	\$ 1,265.00	SI	\$ 1,800.00	SI	\$ 600.00	NO	\$ -	\$ 19,601.00	
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R	Regular</																				

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**PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024**

DIVISION V

**CERTIFICACION Y DOCUMENTOS
SUPLEMENTARIOS**

**HON. ALEXANDER BURGOS OTERO
ALCALDE**





GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Reinaldo J. Paniagua Látimer
Director Ejecutivo

POR PORTAL DE FINANZAS MUNICIPALES

30 de marzo de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales

RE: ESTIMADO DE INGRESOS DEL AÑO FISCAL 2023-2024

Estimado Alcalde:

Reciba un cordial saludo de parte de la Administración del Centro de Recaudación de Ingresos Municipales (CRIM).

Estamos anejando el Estimado de Ingresos para el año fiscal 2023-2024, correspondiente a su municipio, según aprobado por la Junta de Gobierno del CRIM en su reunión ordinaria celebrada el jueves, 23 de marzo de 2023, certificado en la Resolución Núm. 2023-20. Este Estimado esta en proceso de evaluación por la Junta de Supervisión y Administración Fiscal para la aprobación e inclusión en el Plan Fiscal del CRIM certificado.

En el Estimado de Ingresos aprobado se utiliza como referencia las disposiciones establecidas en la Ley Núm. 107-2020, conocida como Código Municipal de Puerto Rico, para la distribución y remisión de fondos. Según se dispone, el CRIM podrá establecer un proceso equitativo para la distribución de los fondos municipales provenientes del Fondo de Equiparación Municipal, y constituir como año base el año fiscal 2016-2017 para hacer el cómputo de equiparación relacionado a dicha distribución.

El estimado de cobros de la contribución sobre la propiedad asciende a \$1,140 millones, según el resultado de la metodología del promedio de recaudos de tres (3) años, que se ha utilizado en el CRIM para emitir el Estimado de Ingresos anualmente, considerando las siguientes variaciones:

- (a) Dos años fiscales finales auditados, AF2021 y AF2022; y el comportamiento de recaudos del AF2023, para el cual tenemos 8 meses de recaudos actuales y 4 meses a base de estimado. Utilizar este último año que no es final se debe a que, debido al Proyecto de Cobro de Deuda Vencida del AF2022, en el AF2023 se refleja un aumento de recaudo de la deuda corriente inmueble y una disminución del recaudo de deudas de años previos.
- (b) Considerando la magnitud de que, a Feb 2023, no se está logrando el estimado de recaudo de deuda de años anteriores de la contribución inmueble en el AF2023, se disminuye el resultado promedio de cobros por este concepto por un 5%.

- (c) Hemos deducido \$18 millones en los recaudos del AF2021 y AF2022 de la contribución inmueble para que el resultado promedio fuera cónsono con los recaudos esperados en el AF2024, en el cual comienza el crédito otorgado por el acuerdo transaccional relacionado con el contribuyente PRTC (Claro). Este importe es la contribución recibida en dichos años que no se recibirá en el AF2024.

El Fondo de Equiparación asciende a \$96.8 millones. Dicho importe incluye la asignación estatal por \$43.9 millones, según la petición de presupuesto del Gobierno de Puerto Rico para aportar a los municipios; y \$52.9 millones correspondiente al 35% de Ingresos Neto de la Lotería Electrónica, según certificado por el Negociado de la Lotería de Puerto Rico.

El Estimado de Ingresos incluye, además, una sección de retenciones estatutarias que afectan las remesas. Entre éstas cabe mencionar las siguientes:

- ❖ Cinco por ciento (5%) para los gastos operacionales del CRIM.
- ❖ Deuda por reestructuración del préstamo otorgado por Ley 42-2000 (si aplica).
- ❖ Deuda por exceso de remesa del año fiscal 2021-2022 (si aplica).

De requerir información adicional o aclarar dudas, puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensión 2160.

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo



Centro de Recaudación de Ingresos Municipales
ESTIMADO DE INGRESOS AÑO FISCAL 2023-2024

MUNICIPIO DE : CIALES	
ESTIMADO DE COBROS	
Contribución Sobre Propiedad Inmueble	\$ 1,589,432.29
Contribución Sobre Propiedad Mueble	356,744.87
TOTAL ESTIMADO DE COBROS	\$ 1,946,177.16
DISTRIBUCIÓN DE COBROS POR CONCEPTO DE INGRESOS	
CONTRIBUCIÓN BÁSICA MUNICIPAL	\$ 1,072,948.93
FONDO DE REDENCIÓN DEUDA MUNICIPAL - CONTRIBUCIÓN ADICIONAL ESPECIAL	674,679.65
FONDO DE REDENCIÓN ESTATAL (1.03)	198,548.58
INGRESOS MUNICIPALES	
*BÁSICA MUNICIPAL NO EXONERADA Y EQUIPARACIÓN 1% & 3%	
*NO EXONERADA	\$ 578,296.84
*1% & 3% (ANTES FONDO GENERAL)	494,652.09
TOTAL CONTRIBUCIÓN BÁSICA MUNICIPAL	1,072,948.93
FONDO LOTERIA ELECTRÓNICA & ASIGNACIÓN ESTATAL	1,605,939.75
ESTIMADO DE INGRESOS BRUTO	\$ 2,678,888.68
RETENCIONES ESTATUTARIAS	
(-) GASTOS OPERACIONALES CRIM	\$ 53,647.45
(-) REESTRUCTURACIÓN PRÉSTAMO LEY NÚM. 42-2000	-
(-) DEUDA DE LIQUIDACIÓN 2021 - 2022	-
TOTAL DE RETENCIONES	\$ 53,647.45
ESTIMADO DE INGRESOS NETO	\$ 2,625,241.24



GOBIERNO DE PUERTO RICO
CORPORACIÓN DEL FONDO DEL SEGURO DEL ESTADO
Oficina Regional de Arecibo

28 de febrero de 2023

Hon. Alexander Burgos Otero
Alcalde, Municipio Autónomo de Ciales
PO Box 1408
Ciales, PR 00638-1408

ESTIMADO DE PRIMA PARA EL AÑO 2023-2024
MUNICIPIO DE CIALES, PÓLIZA 53320-70119

Honorable Alcalde:

De acuerdo con las disposiciones de la Ley Núm. 45, del 18 de abril de 1935, Ley del Sistema de Compensaciones por Accidentes del Trabajo, según enmendada; la imposición para el año fiscal 2022-2023 fue por la cantidad de \$184,214.28 .

Referente al año fiscal 2023-2024, de la prima estimada se realizaron los cálculos conforme a lo estipulado en la Ley de la siguiente manera: de la imposición de prima del año anterior se le aumento un 10% (\$18,421.43), por lo cual, la prima estimada para el año **2023-2024** asciende a **\$202,635.71**. Estos números se ajustarán luego de recibida la declaración de nómina del año 2022-2023.

Le notificamos, le fue solicitado al Centro de Recaudación de Ingresos Municipales (CRIM) que, a partir del mes de julio de 2023, esta cantidad deberá ser retenida de la siguiente manera: (11) plazos de **\$16,886.31** y (1) último plazo de **\$16,886.30**.

De requerir información adicional, se puede comunicarse a nuestras oficinas al número telefónico (787) 878-5757 ext./6396 y 6925.

Atentamente,

William Cuevas Soto, MBA en Gerencia
Supervisor Área de Seguros
Región de Arecibo, CFSE
William.CuevasSoto@fondopr.com



16 de mayo de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
PO Box 1408
Ciales, PR 00638

Estimado señor alcalde:

Como es de conocimiento público, el pasado 22 de junio de 2020, la Autoridad de Energía Eléctrica ("AEE"), la Autoridad de Alianzas Público-Privadas de Puerto Rico ("P3A") y LUMA Energy, LLC y LUMA Energy ServCo, LLC (colectivamente, "LUMA") firmaron el Contrato de Operación y Mantenimiento de Transmisión y Distribución ("T&D OMA") para administrar y operar los activos de transmisión y distribución del gobierno de Puerto Rico.

De conformidad con la Sección 5.3 y las Secciones (A)(4) y VI(B)(6) del Anejo I del T&D OMA, LUMA tiene la responsabilidad de realizar todos los servicios de facturación y cobro para el Sistema Transmisión y Distribución. Asimismo, como Operador, es responsable de la contabilidad y operaciones de información entre las que se encuentra el desempeño de impuestos federales y estatales y la Contribución en Lugar de Impuestos ("CELI"), subsidios y funciones de informes de alumbrado público, suministro de información al Propietario y al Administrador en relación con la impugnación del Propietario de las evaluaciones relacionadas con el CELI.

Por disposición de la Ley Núm. 83 de 2 de mayo de 1941, según enmendada¹, mejor conocida como la "Ley de la Autoridad de Energía Eléctrica de Puerto Rico" se creó un mecanismo para que los municipios logren eficiencia en la utilización de energía eléctrica mediante el establecimiento del tope máximo de consumo anual durante el periodo de tres años.² Dicha ley dispone que los municipios estarán obligados a reducir este tope máximo de consumo en kWh por un cinco por ciento (5%) anual durante los tres años a partir del año fiscal 2016. En el cuarto año y los subsiguientes, el tope quedará inalterado al total de consumo del año fiscal 2018 hasta que el Programa de Política Pública Energética (PPPE) del Departamento de Desarrollo Económico y Comercio determine reducciones adicionales. Resulta importante señalar que, la facturación por consumo de energía de instalaciones públicas que albergan corporaciones o negocios con fines de lucro, no se consideró en el cálculo del tope de la aportación a los municipios por Contribución en Lugar de Impuesto (CELI), por lo cual éstas estarán sujetas al

¹ De manera específica, de conformidad con las enmiendas a dicha ley producto de las disposiciones en la Ley 4 de 16 de febrero de 2016, conocida como la "Ley para la Revitalización de la Autoridad de Energía Eléctrica" (Ley 4-2016).

² "Tope Máximo" se refiere a la cantidad máxima de consumo de cada municipio según lo establece el Reglamento 8818 de 27 de septiembre de 2016, conocido como "Enmienda al Reglamento Núm. 8653, Reglamento Sobre La Contribución En Lugar De Impuestos (CELI)".



pago por el servicio energético. Asimismo, el estatuto dispone que, todo exceso de consumo sobre el monto máximo o tope establecido como aporte en virtud del CELI sería facturado al municipio.

Conforme a las disposiciones de ley antes mencionadas, se calcula que el valor monetario y en kWh de la aportación por concepto de CELI para su municipio para el año fiscal 2024, será de \$328,769 y 1,202,297 kWh son estimadas por lo que están sujetas a cambios de acuerdo con el consumo real de energía, así como también a los cargos facturables aprobados por el Negociado de Energía de Puerto Rico durante los periodos aplicables.

De acuerdo con los Términos de Servicio, los clientes, incluidos los gobiernos municipales, están obligados a pagar a LUMA los montos facturados en las facturas por los servicios eléctricos provistos. Los gobiernos municipales son responsables del pago de las facturas de electricidad independientemente de la cantidad que hayan presupuestado para el pago de estas facturas.

En caso de necesitar información adicional, favor de contactar a su Representante de Cuentas Clave.

Cordialmente,

LUMA Energy





BANCO POPULAR

BANCO POPULAR DE PUERTO RICO
PO Box 362708
San Juan, Puerto Rico 00936-2708
Teléfonos (787) 765-9800, 751-9800

4 de mayo de 2023

MUNICIPIO DE CIALES
PO BOX 1408
CIALES PR 00638-1408

Estimado cliente:

Re: **Certificación de Cuenta**

Certificamos que el Municipio de Ciales mantiene relación bancaria con Popular desde 1995.

- Número de ruta y tránsito: **021502011**
- El total de cifras con Popular al momento es: **7**

Esta información es suministrada como cortesía de nuestra Institución y no conlleva responsabilidad alguna de parte del Banco Popular, sus directores, oficiales y empleados.

Esperamos que esta información sirva a sus propósitos. De necesitar información al respecto, favor comunicarse al (787) 854-1550 ext.151292.

Cordialmente,

Nomaris Lugo
Oficial de Relación
Centro de Banca Comercial
Región Norte



GOBIERNO DE PUERTO RICO
JUNTA DE RETIRO DEL GOBIERNO DE PUERTO RICO

8 de marzo de 2023

Sra. Andrea Rosario Otero
Directora de Finanzas
Municipio de Ciales
PO Box 1408
Ciales, PR 00638-1408

Estimada señora Rosario Otero:

El costo estimado por concepto "Pay Go" de los pensionados y beneficiarios del Municipio de Ciales para el año 2023-2024 es de \$539,108.36.

El detalle del costo estimado mencionado se desglosa a continuación:

CONCEPTO	CANTIDAD ESTIMADA
Pensiones	\$ 491,208.36
Aportación Patronal Plan Médico	31,200.00
Bono de Medicamentos	5,700.00
Bono de Navidad	11,000.00
COSTO ESTIMADO	\$ 539,108.36

Enfatizamos que este costo representa un estimado, por lo que pudiera estar sujeto a ajustes.

Cualquier duda al respecto, puede comunicarse con la División de Recaudaciones a contadoresrecaudaciones@retiro.pr.gov o al 787.777.1500, extensiones 1149 o 1072.

Cordialmente,

Alberto Sohúm García
Contralor Auxiliar
Oficina de Finanzas y Presupuesto

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO
GENERAL
2023-2024

****CERTIFICACION****

YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE CIALES, POR LA PRESENTE CERTIFICO: QUE LOS FONDOS ASIGNADOS AL MUNICIPIO DE CIALES, CONOCIDOS COMO LOS FONDOS EXTRAORDINARIOS PARA ATENDER EL RECOGIDO Y DISPOSICION DE RESIDUOS, DESPERDICIOS SOLIDOS E IMPLEMENTAR PROGRAMAS DE RECICLAJE, BAJO LA LEY #53-2021 POR LA CANTIDAD DE \$587,881.07 QUE SERAN DEPOSITADOS EN UN FONDO ESPECIAL MUNICIPAL 2023-2024.

Y PARA QUE ASI CONSTE, FIRMO LA PRESENTE HOY DIA 15 DE MAYO DEL 2023.


ANDREA ROSARIO OTERO
DIRECTORA DE FINANZAS



GOBIERNO DE PUERTO RICO

Centro de Recaudación de Ingresos Municipales

Sr. Reinaldo J. Paniagua Látimer
Director Ejecutivo

14 de abril de 2023

Hon. Alexander Burgos Otero
Alcalde
Municipio de Ciales
Box 1408
Ciales, PR 00638

RE: FONDO EXTRAORDINARIO PARA ATENDER EL RECOGIDO Y DISPOSICIÓN DE RESIDUOS, DESPERDICIOS Y PARA IMPLEMENTAR PROGRAMAS DE RECICLAJE EN LOS MUNICIPIOS [LEY NÚM. 53-2021]

Estimado Alcalde:

Reciba un cordial saludo de parte de la Administración del Centro de Recaudación de Ingresos Municipales (CRIM).

La Ley Núm. 53 del 26 de octubre de 2021 establece, en el Capítulo 4, un Fondo Extraordinario para atender el recogido y disposición de residuos, desperdicios y para implementar programas de reciclaje en los municipios. Asimismo, establece que estará dentro del "Fondo de Equiparación de los Municipios" dispuesto en el Artículo 7.015 de la Ley 107-2020, según enmendada, **pero en una cuenta separada de otros ingresos de dicho fondo.**

La Ley Núm. 53-2021 establece que dichos fondos serán exclusiva y específicamente para los siguientes propósitos:

- (a) recogido y disposición de basura;
- (b) recogido y disposición desperdicios sólidos;
- (c) recogido y disposición de escombros;
- (d) implementación, recogido y disposición de reciclaje.

En reunión ordinaria de la Junta de Gobierno celebrada el 23 de marzo de 2023, le presentamos la distribución de dichos fondos, a base de la fórmula establecida en la Ley Núm. 53-2021, conocida como la fórmula de los cuatro (4) criterios:

- (a) Personas beneficiarias del Programa de Asistencia Nutricional, per cápita
- (b) Presupuesto funcional per cápita de cada municipio
- (c) Valor tasado de la propiedad tributable per cápita
- (d) Población del municipio por milla cuadrada

Los datos de los criterios fueron al 30 de junio de 2023, excepto el beneficio del PAN (que los datos no estuvieron disponible al momento de presentarle a la Junta de Gobierno)

El análisis para la distribución se hizo a base del importe incluido en la petición de presupuesto del Gobierno de Puerto Rico, por \$54,900,00, para el año fiscal 2023-2024. De aprobarse dicha asignación, a través de la fórmula establecida, su Municipio le correspondería \$587,881.07 para los fines dispuesto en la Ley Núm. 53-2021.

El CRIM distribuirá los fondos mensualmente, de acuerdo como el Departamento de Hacienda deposite en la cuenta del CRIM dichos fondos.

De requerir información adicional o aclarar dudas, puede comunicarse con la CPA Diana M. Claudio Sauri, Directora de Finanzas, a través del Portal de Finanzas Municipales, su correo electrónico dclaudio@crimpr.net o al (787) 625-2746, extensión 2160.

Cordialmente,



Reinaldo J. Paniagua Látimer
Director Ejecutivo

Anejo

Municipio de Ciales
Informe de presupuesto original

Fecha: 4/21/2023
Cuenta: Todas
Presupuesto: FELEY532023

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación	
Cuenta	Descripción			Periodo	Monto
FELEY532023	PRESUPUESTO A FONDO ESPECIAL	Approved	rosarioa	04/21/2023	
225-02-04-9473	100.00% DISPOSICION DE DESPERDICIOS SOLIDOS(RECICLAJE)			Jul-2023	\$587,881.07
225-03-01-8407	100.00% aportacion estatal			Jul-2023	(587,881.07)
Subtotal del presupuesto:					\$0.00
Gran total:					\$0.00



GOBIERNO DE PUERTO RICO
OFICINA DE GERENCIA Y PRESUPUESTO

31 de marzo de 2023

Sra. Andrea Rosario Otero
Directora de Finanzas
Municipio de Ciales
PO Box 1408
Ciales, Puerto Rico 00638

Estimada señora Rosario:

En virtud de las facultades conferidas por el Artículo 3 de la Ley Núm. 147-1980, según enmendada, conocida como "Ley Orgánica de la Oficina de Gerencia y Presupuesto" y el Artículo 2.100 de la Ley 107-2020, según enmendada, conocida como "Código Municipal de Puerto Rico", anejamos información necesaria para la preparación del Proyecto de Resolución de su Presupuesto General Año Fiscal 2023-2024. Por consiguiente, se acompaña el **Informe del Vencimiento de la Deuda Municipal** con las cantidades estimadas de Obligaciones Generales Pagaderas de Fondo CAE (Anejo I) y Obligaciones Especiales Pagaderas de Fondo Ordinario (Anejo II), si aplica, según información suministrada por la Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF).

De necesitar información adicional, comunicarse a Directoría de Gerencia Municipal, por medio del correo electrónico presupuestomunicipal@ogp.pr.gov.

Cordialmente,

Lcdo. Pedro C. De Jesús Román
Director Asociado

Anejo I y II

c: Director de Presupuesto





DIRECTORIA DE GERENCIA MUNICIPAL

**VENCIMIENTO DE LA DEUDA MUNICIPAL
AÑO FISCAL 2023-2024**

FONDO CAE

Municipio	Cantidad Original	Balance a Jul 2023	Principal	Intereses	Total
<u>CIALES</u>					
	\$1,110,000.00	\$843,384.51	\$35,000.00	\$82,588.44	\$117,588.44
	\$1,555,000.00	\$343,863.44	\$170,000.00	\$25,886.36	\$195,886.36
Total	<u>\$2,665,000.00</u>	<u>\$1,187,247.95</u>	<u>\$205,000.00</u>	<u>\$108,474.80</u>	<u>\$313,474.80</u>

NOTA: Información suministrada por la Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF).

**PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024**

**PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL
2023-2024**

***** CERTIFICACION *****

**YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE
CIALES, POR LA PRESENTE CERTIFICO: QUE LOS SIGUIENTES GASTOS
OPERACIONALES DEL MUNICIPIO PARA EL AÑO FISCAL 2023-2024 SERAN
PAGADOS DEL SIGUIENTE FONDO:**

IMPUESTO MUNICIPAL IVU

- RENTA DE EQUIPO (FOTOCOPIADORAS)
- \$100,000.00 (RICOH)
- GASTOS DE AUTORIDAD DE ACUEDUCTOS
\$252,000.00 (PLAN DE PAGO)
- CLARO- SERVICIOS DE COMUNICACIONES
\$125,000.00

TOTAL \$477,000.00

**Y PARA QUE ASI CONSTE FIRMO LA PRESENTE HOY DIA 15, DE MAYO DEL 2023,
EN CIALES, PUERTO RICO.**

ANDREA ROSARIO OTERO- DIRECTORA DE FINANZAS

Municipio de Ciales
Informe de presupuesto original

Fecha: 5/9/2023
Cuenta: Todas
Presupuesto: IMPLIVU2024

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación	
Cuenta	Tolerancia Descripción			Periodo	Monto
IMPLIVU2024	CREAR APORTACION PARA ANO F	Approved	rosarioa	05/09/2023	
206-03-04-8407	100.00% APORTACIONES ESTATALES			Jul-2023	(\$477,000.00)
206-03-04-9432	100.00% AUTORIDAD ACUEDUCTOS(REMESA)			Jul-2023	252,000.00
206-03-04-9451	100.00% RENTAS EQUIPO Y VEHICULOS			Jul-2023	225,000.00
Subtotal del presupuesto:					\$0.00
Gran total:					\$0.00

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL 2023-2024

****CERTIFICACION****

YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE CIALES, POR LA PRESENTE CERTIFICO: QUE LA SIGUIENTE CUENTA DE GASTOS DEL MUNICIPIO, SEGURO DE PROPIEDADES, PARA EL AÑO FISCAL 2023-2024 POR LA CANTIDAD DE **\$ 374,279.00** SERA DE UN FONDO ESPECIAL MUNICIPAL (FEMUNPL2024)

SEGUROS MUNICIPAL ---2023-2024

Y PARA QUE ASI CONSTE FIRMO LA PRESENTE HOY DIA 15 DE MAYO DEL 2023, EN CIALES, PUERTO RICO.



ANDREA ROSARIO OTERO

DIRECTORA DE FINANZAS



21 de abril de 2023

Municipio de Ciales
Po Box 1408
Ciales, PR 00638

Re: PROGRAMA DE SEGUROS 2023-2024

Honorable Alcalde Alexander Burgos Otero:

Reciba un cordial saludo. Con el propósito de responder a su petición para las primas preliminares como parte de su presupuesto anual para el programa de seguros 2023- 2024, le informo que aún las mismas no están disponibles. En estos momentos su aseguradora actual no puede proveernos un indicativo de prima ya que aún se encuentran en el proceso de negociación de las tarifas nuevas con las reaseguradoras. En adición es necesario que el Municipio presente los listados de propiedad mueble e inmueble y autos a asegurar en el Programa de Seguros del Municipio para que la aseguradora pueda evaluar los mismos y comenzar con el proceso de cotización de pólizas. Tan pronto recibamos algún indicativo de prima se las haremos llegar.

Si desea, como lo han realizado en el pasado otros Municipios, pueden utilizar la tarifa pagada para el termino actual, teniendo en cuenta un aumento de un 10% o un 20% a la prima pagada. Cabe mencionar, que si el Municipio decide financiar las primas de renovación, deben considerar en el presupuesto la cantidad pagada en intereses. Es importante señalar que la inflación ha afectado las tasas de interés y se ha reflejado un aumentado en las mismas a nivel general en el mercado financiero. MAPS hará todo lo que está a nuestro alcance para que el impacto de este efecto en el Programa de Seguros del Municipio sea el menor. En adición, le recordamos que los Programas de Seguro se cotizan de acuerdo con los valores totales informados por el Municipio. En el evento que el Municipio desee eliminar o incluir alguna o algunas propiedades, esta prima total puede variar según el cambio realizado.

En los últimos meses las aseguradoras nos han informado que han recibido notificación de parte de las reaseguradoras informando un aumento en las tasas de reaseguro. Estas tasas se ven afectadas por varios factores que se reflejan en la oferta de productos y prima que las aseguradoras pueden ofrecer a los consumidores a nivel Mundial. Entre los factores que afectan estas tasas de reaseguro se encuentra: la inflación que afecta directamente los costos de reemplazo y reconstrucción de las propiedades, los cambios climáticos que afectan la severidad y frecuencia de los eventos atmosféricos que resultan en perdidas catastróficas, etc. MAPS está trabajando para presentar al Municipio opciones de cotización de póliza con todas las aseguradoras para que el Municipio pueda evaluar la mejor opción velando por el bienestar del Municipio y su administración.



Para su conveniencia les adjuntamos información de prima correspondiente al Programa de Seguros 2022 – 2023 y un cálculo de ésta aumentando un 10% y un 20%. Estas cantidades no contemplan los cargos por financiamiento de prima.

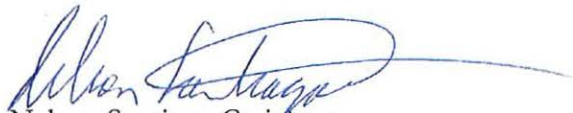
Proyección estimada de prima 2023-2024

Programa de Seguros 2022 - 2023			Programa de Seguros 2023 - 2024 Considerando un aumento de 10%		Programa de Seguros 2023 - 2024 Considerando un aumento de 20%	
Package Comercial	CP-312790	\$305,700	Package Comercial	\$336,270	Package Comercial	\$366,840
Auto Comercial	CA-302730	\$32,954	Auto Comercial	\$36,249	Auto Comercial	\$39,545
Accidente	20-3953	\$1,600	Accidente	\$1,760	Accidente	\$1,920
Cargos por Financiamiento y/o Intereses			Cargos por Financiamiento y/o Intereses		Cargos por Financiamiento y/o Intereses	
		\$340,254			\$374,279	\$408,305

Es importante señalar que esto es solo un indicativo y que no representa una garantía de prima, ni términos y/o condiciones.

Me despido deseándole una excelente semana y quedando a su disposición. Cualquier información adicional que necesiten no duden en comunicarse con nosotros al 787-398-1777 o al 787-817-0066.

Cordialmente,


Nelson Santiago Creighton
Productor

Municipio de Ciales
Informe de presupuesto original

Fecha: 5/9/2023
Cuenta: Todas
Presupuesto: FEMUNPL2024

Ordenado por: Id. presupuesto
Incluir: Ninguno

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación	
Cuenta	Tolerancia Descripción			Periodo	Monto
FEMUNPL2024	CREAR APORTACION PARA ANO F	Approved	rosarioa	05/09/2023	
225-02-43-8407	100.00% APORTACIONES ESTATALES			Jul-2023	(\$374,279.00)
225-03-04-9442	100.00% SEGUROS			Jul-2023	374,279.00
Subtotal del presupuesto:					\$0.00
Gran total:					\$0.00

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO
GENERAL
2023-2024

****CERTIFICACION****

YO, ANDREA ROSARIO OTERO, DIRECTORA DE
FINANZAS DEL MUNICIPIO DE CIALES POR LA
PRESENTE CERTIFICO: QUE EL MUNICIPIO DE CIALES
NO ESTA CONTEMPLANDO REALIZAR OBRAS Y
MEJORAS CAPITALES PAGADERAS DEL FONDO
GENERAL PARA ESTE AÑO FISCAL 2023-2024.

Y PARA QUE ASI CONSTE, FIRMO LA PRESENTE HOY
DIA 15 DE MAYO, DEL 2023.



ANDREA ROSARIO OTERO
DIRECTORA DE FINAZAS

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO
GENERAL
2023-2024

CERTIFICACION

YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE CIALES, POR LA PRESENTE CERTIFICO: QUE EL MUNICIPIO DE CIALES NO ESTEA CONTEMPLANDO OTORGAR DONACIONES A ENTIDADES SIN FINES DE LUCRO EN EL PRESUPUESTO 2023-2024, ESTAS ESTARAN OTORGANDOSE SEGUN SE VALLAN SOLICITANDO.

Y PARA QUE ASI CONSTE, FIRMO LA PRESENTE HOY DIA 15 DE MAYO, DEL 2023.


ANDREA ROSARIO OTERO
DIRECTORA DE FINAZAS

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO
GENERAL
2023-2024

CERTIFICACION

YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE CIALES, POR LA PRESENTE CERTIFICO: QUE EL MUNICIPIO DE CIALES TIENE UNA RELACION DE SENTENCIAS PENDIENTES DE LA APROBACION DEL EL TRIBUNAL, PARA ESTE AÑO FISCAL 2023-2024, POR \$50,000.00 ANUALES.

Y PARA QUE ASI CONSTE, FIRMO LA PRESENTE HOY DIA 15 DE MAYO DEL 2023.



ANDREA ROSARIO OTERO

DIRECTORA DE FINAZAS

MUNICIPIO DE CIALES

**PROYECTO DE RESOLUCION DE PRESUPUETO
GENERAL 2023-2024**

**RELACION DE SENTENCIAS PARA EL AÑO FISCAL
23-24**

TITULO	CASO	CANTIDAD
NOEMI OLIVERAS MARTINEZ	2007-02-0822	\$50,000.00

**Y PARA QUE ASI CONSTE, FIRMO LA
PRESENTE HOY DIA 15 DE MAYO DEL 2023.**



ANDREA ROSARIO OTERO-DIRECTORA FINANZAS

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL

2023-2024

CERTIFICACION

YO, ANDREA ROSARIO OTERO, DIRECTORA DE FINANZAS DEL MUNICIPIO DE CIALES. POR LA PRESENTE CERTIFICO: QUE EN EL CODIGO MUNICIPAL SECCION 3(2) DEL CAPITULO II DEL REGLAMENTO PARA LA ADMINISTRACION PUBLICA, DEL 2016, ESTABLECE QUE EN CASO DE QUE EL MUNICIPIO NO HAYA RADICADO ANTE LAS ENTIDADES FEDERALES EL SINGLE AUDIT, CORRESPONDIENTE, SE DEBERA UTILIZAR EL ULTIMO SINGLE AUDIT QUE SE HAYA RADICADO, POR ENDE LE ESTOY SOMETIENDO EL SINGLE AUDIT DEL AÑO FISCAL 2021.

Y PARA QUE ASI CONSTE FIRMO LA PRESENTE HOY DIA 15 DE MAYO DEL 2023, EN CIALES PUERTO RICO.



ANDREA ROSARIO OTERO

DIRECTORA DE FINANZAS

PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024

PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL
2023-2024

*****LISTADO DE CONTRATOS DE RENTAS*****

RENTA: OFICINA DE CONSORCIO —	\$9,720.00
RENTA: OFICINA RELACIONES	
CON LA COMUNIDAD	\$18,000.00
RENTA: ESCUELA FRANCISCO COIRA	1.00
TOTAL PAGO RENTAS	\$27,721.00

EN CIALES, PUERTO RICO, HOY DIA 15 DE MAYO DEL 2023.



ANDREA ROSARIO OTERO

-DIRECTORA DE FINANZAS

MUNICIPIO DE CIALES

PROYECTO DE RESOLUCION DE PRESUPUESTO GENERAL AÑO FISCAL

2023-2024

LISTADO DE CONTRATOS, SERVICIOS PROFECIONALES Y CONSULTIVOS

OFICINA DEL ALCALDE

• DJES CONSULTING GROUP	\$18,000.00
• PROFESSIONAL ADVICE	\$27,600.00
• WILLIAM ROSALES	\$18,000.00
• HECTOR ORDOÑES	\$ 7,200.00
• RUDZ	\$ 28,800.00
TOTAL	\$ 99,600.00

OFICINA DE RECURSOS HUMANOS

• HMRL & ASSOCIATES, LLC	\$45,600.00
• STUDIO LEGAL ECHEANDIA & ASS	\$ 42,000.00
• TOTAL	\$87,600.00

DEPATAMENTO DE FINANZAS

• RAMON MELENDEZ Y ASS.	\$36,000.00
TOTAL	\$36,000.00


ANDREA ROSARIO OTERO
DIRECTORA FINANZAS

**PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024**

DIVISION VI

SINGLE AUDIT 2021

**HON. ALEXANDER BURGOS OTERO
ALCALDE**



GOVERNMENTAL FINANCIAL STATEMENTS
MUNICIPALITY OF CIALES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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MUNICIPALITY OF CIALES**

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FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
Municipal Legislature
Municipality of Ciales
Ciales, Puerto Rico

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Municipality of Ciales, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Colinas de Jaguas Project, (a business type activity and proprietary fund of the Municipality), which audit report reflect total assets, liabilities, net deficit revenues and expenses of \$363,537, \$1,115,740, \$(752,203), \$389,225 and \$315,905, respectively, as of June 30, 2021. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Colinas de Jaguas Project, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatements of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Governmental Activities

The Municipality adopted with certain departures the requirements of Statement No. 73 of the Governmental Accounting Standard Board, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provision of GAS Statement 67 and 68 (GASB 73)* with financial information of the total pension liability (Total Pension Liability) as of June 30, 2019. Amounts reported in the government-wide financial statements not complied with an actuarial valuation as of the measurement date (Total Pension Liability that is measured as of date no earlier than the end of its prior fiscal year, June 30, 2020). The amount by which this departure would affect the liabilities, deferred inflows/outflows, net position and pension expense of the Municipality's governmental activities has not been determined. The net pension liability and deferred outflows/inflows represent 41 percent of the total liabilities, 100 percent of deferred outflows/inflows of resources, respectively, as June 30, 2021.

The Municipality adopted with certain departures the requirements of Statement No. 75 of the Governmental Accounting Standard Board, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension (GASB No. 75)* with financial information of the total postemployment benefits liability (Total OPEB Liability) as of June 30, 2019. Amounts reported in the government-wide financial statements not complied with an actuarial valuation as of the measurement date (Total OPEB Liability that is measured as of a date no earlier than the end of its prior fiscal year, June 30, 2020). The amount by which this departure would affect the liabilities, net position and other postemployment benefit expense of the Municipality's governmental activities has not been determined. The Total OPEB Liability represents 2 percent of the total liabilities as June 30, 2021.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Municipality of Ciales, as of June 30, 2021, and the respective changes in the financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based on our report and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of each

major fund, business-type activities, and the aggregate remaining fund information of the Municipality of Ciales, as of June 30, 2021, and the respective changes in the financial position and, where applicable, cash flow, thereof and for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information Omitted

Management has omitted historical pension information and the applicable disclosures and required supplementary information, as stated in GASB Statement No. 73 and in GASB Statement No. 75, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 14 and pages 72 through 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Municipality's basic financial statements. The accompanying Financial Data Schedule, as required by U. S. Department of Housing and Urban Development, on pages 76 through 78, and the Schedule of Expenditures of Federal Awards on pages 80 through 82 are presented for purposes of additional analysis as required by *Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirement, Cost Principles, and Audit Requirement for Federal Awards*, and they are not a required part of the basic financial statements.

The accompanying Financial Data Schedule and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Financial Data Schedule and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February X, 2023, on our consideration of the Municipality of Ciales' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Municipality of Ciales' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Municipality of Ciales' internal control over financial reporting and compliance.

San Juan, Puerto Rico
February X, 2023

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The Municipality of Ciales (the "Municipality") discussion and analysis has been designed with the following goals:

- a) Assist the reader in focusing on significant financial issues,
- b) Provide an overview of the Municipality's financial activity,
- c) Identify changes in the Municipality's financial position (its ability to address the next and subsequent year challenges),
- d) Identify any material deviations from the financial plan (the approved budget), and;
- e) Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year activities, resulting changes and currently known facts, please read it in conjunction with the Municipality's financial statements.

FINANCIAL HIGHLIGHTS

- The Municipality net position decreased by \$535,175.
- General fund balance decreases by \$98,037.
- Total general revenues amounted to \$7,042,273.
- The total net position of the proprietary funds amounted to (\$752,203), of which \$154,124 are invested in capital assets, net of related debt, and (\$906,327) are unrestricted.
- The proprietary fund net position increased by \$73,320.

USING THIS ANNUAL REPORT

This annual report consists of a series of new financial statements with a change in the focus from previous financial statements. The new focus is on both the Municipality as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Municipality's accountability.

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide users of the financial statements with a broad overview of the Municipality's finances in a manner similar to private-sector companies.

The Statement of Net Assets presents information on all of the Municipality's assets and liabilities, with the difference between both reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Municipality is improving or deteriorating.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The Statement of Activities presents information showing how the Municipality's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the Statement of Activities that will only result in cash flows in future fiscal periods. The Statement of Activities is focused on both the gross and net cost of various activities, which are provided by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of cost of various governmental services.

Proprietary Fund

The proprietary fund is a fund used to report the financial position, results of operation and cash flows of Colinas de Jaguas Project, is a 54-units dwelling project located at Ciales, Puerto Rico. The Project is operated under Section 515 of U.S. Rural Housing Service (RHS) / Department of Agriculture (DA) / Rural Development (RD) and regulated by the U.S. Department of Housing and urban Development (HUD) and RHS-DA-RD with respect to rental charges and operating methods. The Project is also subject to Section 8 Housing Assistance Payments agreement with HUD, and a significant portion of the Project's rental income is received from HUD.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the Municipality's most significant funds, not the Municipality as a whole. The Municipality has only one kind of fund which is the governmental fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government Wide Financial Statements. However, unlike the Government Wide Financial Statements, Government Fund Financial Statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating the Municipality's near term financial requirements.

Because the focus of governmental funds is narrower than that of the government wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. By doing so, users of the basic financial statements may better understand the long-term impact of the Municipality's near-term financial decisions. Both of the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure – roads, bridges, traffic signals, underground pipes [unless associated with a utility], etc.) have not been reported nor depreciated in government financial statements. GASB 34 requires that these assets be valued and reported within the governmental column of the Government-Wide Statements. Additionally, the

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

government must elect to either (a) depreciate these assets over their estimated useful life or (b) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The information about the condition and maintenance of condition of the government infrastructure assets should assist financial statement users in evaluating a local government and its performance over time. The Municipality has elected to depreciate infrastructure assets instead of using the modified approach.

FINANCIAL ANALYSIS OF THE MUNICIPALITY AS A WHOLE

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Municipality's net position totaled \$1.8 million at the end of 2021, compared to the \$2.3 million, as restated, at the end of the previous year. Business-type activities liabilities exceed assets by \$752,203.

The largest portion of the Municipality's net assets consists of the investment made throughout the years in capital assets such as land, buildings, equipment, and infrastructure. The Municipality uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although, the Municipality's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from the Debt Service Fund, since the capital assets themselves cannot be used to liquidate these liabilities. The amounts restricted for debt service represents another portion of the net assets, and these are resources subject to external restrictions for the purposes explained above.

The unrestricted deficit is the consequence of previous budgets which did not provide funding for incurred long-term obligations such as net pension liability, other post-employment benefit compensated absences and claims and judgments, among others. Historically, such obligations have been budgeted on a pay as you go basis without providing funding for their future liquidation. Consequently, the Municipality cannot draw from its existing assets to provide services to its citizens and depends on its taxing ability to continue its operations. The restricted portion consists of monies reserved for debt service and future capital expenditures.

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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Municipality of Ciales
Condensed Statement of Net Position
June 30, 2021 and 2020

	Governmental Activities				Business-Type Activities			
	2021	2020	Change	%	2021	2020	Change	%
Current and Other Assets	\$ 9,297,774	\$ 8,122,355	\$ 1,175,419	14%	\$ 210,538	\$ 183,854	\$ 26,684	15%
Deferred outflow of resources	418,024	418,024	-	0%	-	-	-	0%
Capital Assets	20,243,297	21,147,465	(904,168)	-4%	152,999	163,547	(10,548)	-6%
Total Assets	29,959,095	29,687,844	271,251	1%	363,537	347,401	16,136	5%
Current Liabilities	4,311,471	3,054,021	1,257,450	41%	23,966	21,770	2,196	10%
Deferred inflow of resources	855,405	855,405	-	0%	-	-	-	0%
Noncurrent Liabilities	23,036,014	22,999,849	36,165	0%	1,091,774	1,151,154	(59,380)	-5%
Total Liabilities	28,202,890	26,909,275	1,293,615	5%	1,115,740	1,172,924	(57,184)	-5%
Net Position:								
Net Investment in Capital Assets	16,466,565	17,189,645	(723,080)	-4%	154,124	(987,607)	1,141,731	-116%
Restricted	8,956,112	6,626,924	2,329,188	35%	-	-	-	0%
Unrestricted (Deficit)	(23,666,472)	(21,525,189)	(2,141,283)	10%	(906,327)	162,084	(1,068,411)	-659%
Total Net Position	\$ 1,756,205	\$ 2,291,380	\$ (535,175)	-23%	\$ (752,203)	\$ (825,523)	\$ 73,320	-9%

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Changes in Net Position

The Municipality's net position decreased by \$535,175. Approximately 26 percent of the Municipality's total revenue came from grants and contributions, including federal aid, while 30 percent resulted from taxes. The Municipality's expenses cover a range of services. The largest expenses were for general government, economic development and health and welfare.

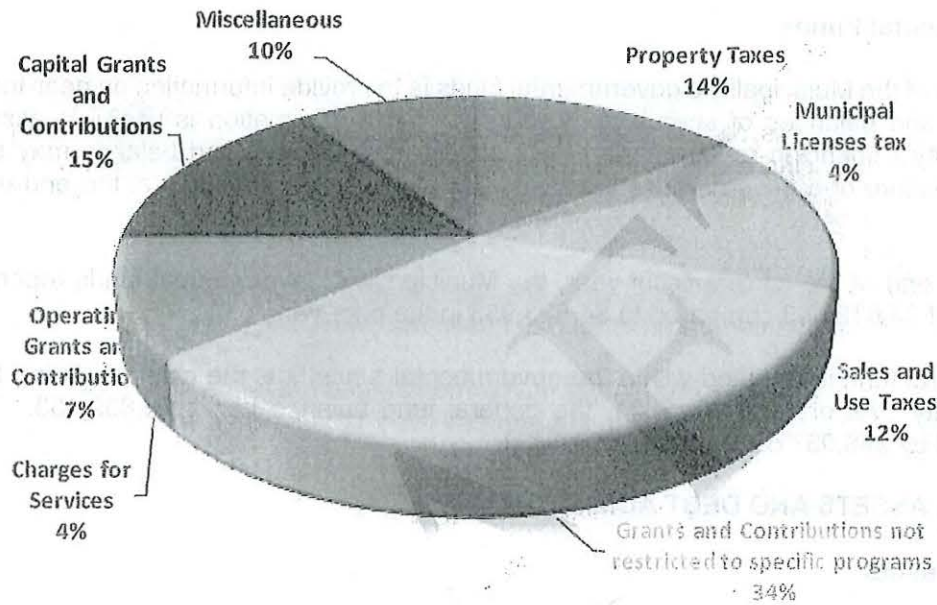
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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

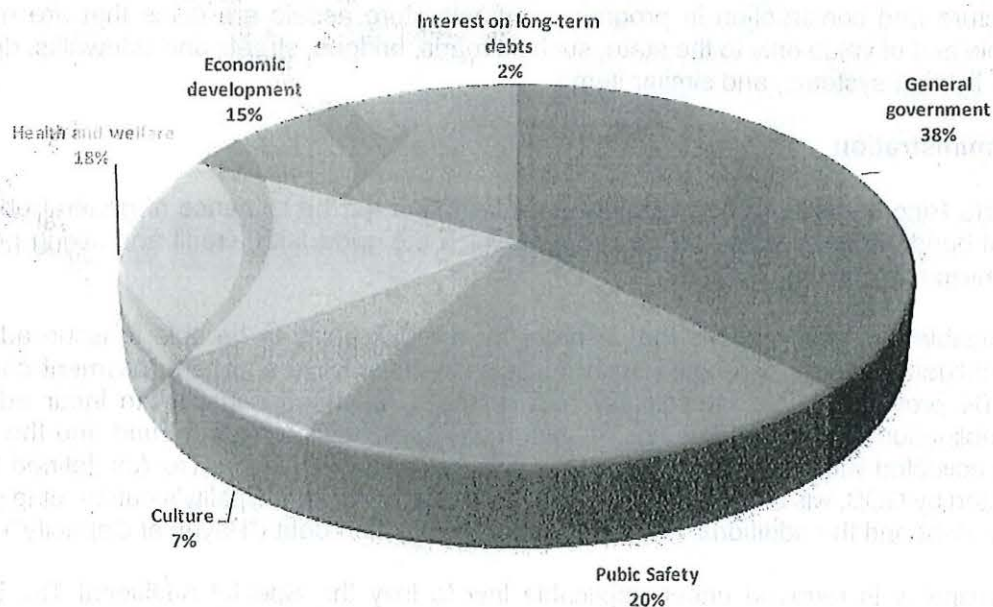
	Governmental Activities				Business-Types Activities			
	2021	2020	Change	%	2021	2020	Change	%
Revenues:								
Program Revenues:								
Charges for Services	\$ 532,048	\$ 496,128	\$ 35,920	7%	\$ 389,225	\$ 380,147	\$ 9,078	2%
Operating Grants and Contributions	860,728	936,254	(75,526)	-8%				0%
Capital Grants and Contributions	1,942,523	871,147	1,071,376	123%				0%
General Revenues:								
Property Taxes	1,806,535	1,369,097	437,438	32%				0%
Municipal Licenses tax	489,911	463,832	26,079	6%				0%
Sales and Use Taxes	1,481,136	1,099,354	381,782	35%				0%
Grants and Contributions not restricted to specific programs	4,270,823	5,028,830	(758,007)	-15%				0%
Miscellaneous	1,220,694	1,914,468	(693,774)	-36%				0%
Total Revenues	<u>12,604,398</u>	<u>12,179,110</u>	<u>425,288</u>	<u>3%</u>	<u>389,225</u>	<u>380,147</u>	<u>9,078</u>	<u>2%</u>
Expenses:								
General government	4,912,357	6,646,286	(1,733,929)	-26%	242,436	323,706	(81,270)	-25%
Public safety	2,671,697	579,022	2,092,675	361%				0%
Culture	921,643	903,155	18,488	2%				0%
Health and welfare	1,967,622	2,266,487	(298,865)	-13%				0%
Economic development	2,355,922	2,341,715	14,207	1%				0%
Interest on long-term debts	310,332	445,649	(135,317)	-30%				0%
Total Expenses	<u>13,139,573</u>	<u>13,182,314</u>	<u>(42,741)</u>	<u>0%</u>	<u>242,436</u>	<u>323,706</u>	<u>(81,270)</u>	<u>-25%</u>
Net Change in Net Position	<u>(535,175)</u>	<u>(1,003,204)</u>	<u>468,029</u>	<u>-47%</u>	<u>146,789</u>	<u>56,441</u>	<u>90,348</u>	<u>160%</u>
Net Position, Beginning of Year, as Restated	<u>2,291,380</u>	<u>3,294,584</u>	<u>(1,003,204)</u>	<u>-30%</u>	<u>(825,523)</u>	<u>(881,964)</u>	<u>56,441</u>	<u>-6%</u>
Net Position, Ending	<u>\$ 1,756,205</u>	<u>\$ 2,291,380</u>	<u>\$ (535,175)</u>	<u>-23%</u>	<u>\$ (678,734)</u>	<u>\$ (825,523)</u>	<u>\$ 146,789</u>	<u>-18%</u>

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

REVENUES 2021



EXPENSES 2021



**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE MUNICIPALITY'S INDIVIDUAL FUNDS

As noted earlier, the Municipality uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Municipality's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Municipality's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Municipality's governmental funds reported a fund balance of \$4,618,653 compared to \$4,523,953 in the prior year.

The general fund is included within the governmental funds; it is the chief operating fund of the Municipality. As of June 30, 2021, the general fund balance has a \$4,839,153. The deficit increased by \$98,037 during fiscal year 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Municipality's investment in capital assets as of June 30, 2021, amounts to \$48 million, net of accumulated depreciation of \$28 million, leaving a net book value of \$20 million. This investment in capital assets includes land, buildings, improvements, equipment, intangibles, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the state, such as roads, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items.

Debt Administration

The Puerto Rico Legislature has established a limitation for the issuance of general obligation municipal bonds and notes for the payment of which the good faith, credit and taxing power of each municipality may be pledged.

The applicable law also requires that in order for a municipality to be able to issue additional general obligation bonds and notes such municipality must have sufficient "payment capacity." Act No. 64 provides that a municipality has sufficient "payment capacity" to incur additional general obligation debt if the deposits in such municipality's Redemption Fund and the annual amounts collected with respect to such municipality's Special Additional Tax (as defined below), as projected by GDB, will be sufficient to service to maturity the municipality's outstanding general obligation debt and the additional proposed general obligation debt ("Payment Capacity").

The Municipality is required under applicable law to levy the Special Additional Tax in such amounts as shall be required for the payment of its general obligation municipal bonds and notes.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

In addition, principal of and interest on all general obligation municipal bonds and notes and on all municipal notes issued in anticipation of the issuance of general obligation bonds issued by the Municipality constitute a first lien on the Municipality's Basic Tax revenues. Accordingly, the Municipality's Basic Tax revenues would be available to make debt service payments on general obligation municipal bonds and notes to the extent that the Special Additional Tax levied by the Municipality, together with moneys on deposit in the Municipality's Redemption Fund, are not sufficient to cover such debt service. It has never been necessary to apply Basic Taxes to pay debt service on general obligation debt of the Municipality.

Long-Term Debt

At year-end, the Municipality had \$23,036,014 in general and special bonds and notes and other long-term debts. Such amount represents a decrease of 2 percent with respect to prior year. The following is a summary of the Municipality's outstanding debt as of June 30, 2021 and 2020:

Municipality of Ciales
Outstanding Long-Term Debt
June 30, 2021 and 2020

	(as restated) 2021	(as restated) 2020	Dollar Change	Percentage Change
Governmental Activities				
General and special Obligations	\$ 4,656,882	\$ 5,112,970	\$ 456,088	9%
Other Long Term Debts:				
Pension Liability	11,346,825	11,346,825	-	0%
Community Disaster Loan	3,022,176	3,022,176	-	0%
OPEB liability	487,189	487,189	-	0%
Compensated absences	1,403,320	1,223,913	(179,407)	-15%
Claims and judgements	164,938	977,073	812,135	83%
CRIM Law 42	705,277	747,432	42,155	6%
PR Water and Sewer Authority	664,286	-	(664,286)	0%
Retirement System	489,075	464,683	(24,392)	-5%
CRIM Law 46	96,046	104,777	8,731	8%
PR Department of Labor	-	-	-	0%
Total governmental activities long-term debt	23,036,014	23,487,038	451,024	2%
Business-Type Activities				
Revenue Bond Payable	1,091,774	1,151,154	59,380	5%
Total	\$ 24,127,788	\$ 24,638,192	\$ 510,404	2%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Municipality relies primarily on property and municipal taxes as well as federal grants to carry out the governmental activities. Historically, property and municipal taxes have been very predictable with increases of approximately five percent. Federal grant revenues may vary if new grants are available, but the revenue also is very predictable.

Those factors were considered when preparing the Municipality's budget for the 2021-2022 fiscal year.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FINANCIAL CONTACT

The Municipality's financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the Municipality's finances and to demonstrate the Municipality's accountability. If you have questions about the report or need additional financial information, contact the Municipality's Chief Financial Officer on the 1st floor of the Town Hall, Ciales, Puerto Rico 00638.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash (Notes 2 and 4)	\$ 1,558,567	\$ 24,337	\$ 1,582,904
Cash with fiscal agent (Notes 2 and 4)	6,942,512		6,942,512
Accounts receivable			
Tenants		41,234	41,234
Due from agencies (Note 8)	796,695		796,695
Restricted assets:			
Cash in commercial bank		143,480	143,480
Capital assets, net (Note 10)	20,243,297	152,999	20,396,296
Other assets		1,487	1,487
Total assets	<u>29,541,071</u>	<u>363,537</u>	<u>29,904,608</u>
Deferred Outflows of Resources			
Deferred outflows of resources (Note 2)	418,024		418,024
Total deferred outflows of resources	<u>418,024</u>	<u>-</u>	<u>418,024</u>
Liabilities			
Accounts payable and accrued liabilities	406,953	23,966	430,919
Due to other agencies (Note 11)	1,145,702		1,145,702
Unearned revenues:			
Municipal license taxes (Notes 6 and 12)	385,813		385,813
Federal grants	1,565,617		1,565,617
Intergovernmental	428,081		428,081
Claims and judgements	141,298		141,298
Accrued interest	238,007		238,007
Noncurrent liabilities: (Note 14)			
Due within one year	782,008	64,971	846,979
Due in more than one year	10,419,992	1,026,803	11,446,795
Net pension liability	11,346,825		11,346,825
OPEB liability	487,189		487,189
Total liabilities	<u>27,347,485</u>	<u>1,115,740</u>	<u>28,463,225</u>
Deferred Inflows of Resources (Note 2)			
Deferred inflows related to pension	855,405		855,405
Total deferred outflows of resources	<u>855,405</u>	<u>-</u>	<u>855,405</u>
Net Position			
Investment in capital assets, net of related debt	16,466,565	154,124	16,620,689
Restricted for:			
Debt service	952,910		952,910
Capital projects	8,003,202		8,003,202
Other purpose		(906,327)	(906,327)
Unrestricted	<u>(23,666,472)</u>		<u>(23,666,472)</u>
Total net position	<u>\$ 1,756,205</u>	<u>\$ (752,203)</u>	<u>\$ 1,004,002</u>

The accompanying notes are an integral part of these basic financial statements.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government:							
General government	\$ 4,912,357	\$ 532,048	\$ 37,564	\$ -	\$ (4,342,745)	\$ -	\$ (4,342,745)
Public safety	2,671,697				(2,671,697)		(2,671,697)
Culture	921,643				(921,643)		(921,643)
Health and welfare	1,967,622		823,164	1,517,016	372,558		372,558
Economic development	2,355,922			425,507	(1,930,415)		(1,930,415)
Interest on long-term debts	310,332				(310,332)		(310,332)
Total primary government	<u>\$ 13,139,573</u>	<u>\$ 532,048</u>	<u>\$ 860,728</u>	<u>\$ 1,942,523</u>	<u>(9,804,274)</u>	<u>-</u>	<u>(9,804,274)</u>
Business-Type Activities							
Colinas de Jaguas Project	315,905	389,225	-			73,320	73,320
Total Business-Type activities	<u>\$ 315,905</u>	<u>\$ 389,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>73,320</u>	<u>73,320</u>
General revenues:							
Property taxes (Note 5)					1,806,535		1,806,535
Municipal license taxes (Note 6)					489,911		489,911
Sales and use taxes (Note 7)					1,481,136		1,481,136
Grants and contributions not restricted to specific programs					4,270,823		4,270,823
Miscellaneous					1,220,694		1,220,694
Total general revenues					<u>9,269,099</u>	<u>-</u>	<u>9,269,099</u>
Change in net position					(535,175)	73,320	(461,855)
Net position at beginning of year as restated (Note 23)					<u>2,291,380</u>	<u>(825,523)</u>	<u>1,465,857</u>
Net position at end of year					<u>\$ 1,756,205</u>	<u>\$ (752,203)</u>	<u>\$ 1,004,002</u>

The accompanying notes are an integral part of these basic financial statements.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2021**

<u>Assets</u>	General Fund	Debt Service Fund	FEMA Fund	CRF Fund	Canalización Dos Ríos Fund	Joint REsolution Fund	Other Governmental Funds	Total Governmental Funds
Cash (Notes 2 and 4)	\$ 1,495,320		\$ 1,660,963	\$ 1,246,014	\$ 234	\$ 135,478	\$ 2,404,503	\$ 6,942,512
Cash with fiscal agent (Notes 2 and 4)		\$ 1,558,567						1,558,567
Due from agencies (Note 8)	428,081						368,614	796,695
Due from other funds (Note 9)	549,138				2,711,000	1,640,693	1,460,439	6,361,270
Total assets	\$ 2,472,539	\$ 1,558,567	\$ 1,660,963	\$ 1,246,014	\$ 2,711,234	\$ 1,776,171	\$ 4,233,556	\$ 15,659,044

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2021

<u>Liabilities and Fund Balances</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>FEMA Fund</u>	<u>CRF Fund</u>	<u>Canalización Dos Rios Fund</u>	<u>Joint Resolution Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Liabilities								
Accounts payable and accrued liabilities	\$ 140,857	\$ -	\$ 180,518	\$ 2,129	\$ -	\$ -	\$ 83,449	\$ 406,953
Due to other agencies (Note 11)	403,511			742,191				1,145,702
Due to other funds (Note 9)	5,812,132		41,139				507,999	6,361,270
General obligations:								
Bonds		475,000						475,000
Interest		130,657						130,657
Unearned revenue:								
Municipal license taxes (Notes 6 and 12)	385,813							385,813
Intergovernmental	428,081							428,081
Federal grants			1,439,306	-			126,311	1,565,617
Claims and judgement	141,298							141,298
Total liabilities	<u>7,311,692</u>	<u>605,657</u>	<u>1,660,963</u>	<u>744,320</u>	<u>-</u>	<u>-</u>	<u>717,759</u>	<u>11,040,391</u>
Fund Balances								
Restricted	328,265	952,910	-	501,694			193,861	1,976,730
Committed	996,236				2,711,234	1,776,171	1,798,461	7,282,102
Assigned	417,484						1,679,561	2,097,045
Unassigned	(6,581,138)						(156,086)	(6,737,224)
Total fund balances	<u>(4,839,153)</u>	<u>952,910</u>	<u>-</u>	<u>501,694</u>	<u>2,711,234</u>	<u>1,776,171</u>	<u>3,515,797</u>	<u>4,618,653</u>
Total liabilities and fund balances	<u>\$ 2,472,539</u>	<u>\$ 1,558,567</u>	<u>\$ 1,660,963</u>	<u>\$ 1,246,014</u>	<u>\$ 2,711,234</u>	<u>\$ 1,776,171</u>	<u>\$ 4,233,556</u>	<u>\$ 15,659,044</u>

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Total fund balances - governmental funds	\$	4,618,653
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Amounts reported for governmental activities in the statement of net position are different because:

- | | | | | | | | | |
|---|-------------------------------|------------|---------|------------------------------|--|-----------|--|--|
| <ul style="list-style-type: none"> • Capital assets, net used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. | | 20,243,297 | | | | | | |
| <ul style="list-style-type: none"> • Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore are not reported in the governmental funds, as follows: <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 70%;">Deferred outflow of resources</td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">418,024</td> </tr> <tr> <td>Deferred inflow of resources</td> <td></td> <td style="text-align: right;">(855,405)</td> </tr> </table> • Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 3) | Deferred outflow of resources | | 418,024 | Deferred inflow of resources | | (855,405) | | <div style="border-top: 1px solid black; padding-top: 5px;">(22,668,364)</div> |
| Deferred outflow of resources | | 418,024 | | | | | | |
| Deferred inflow of resources | | (855,405) | | | | | | |

Net position of governmental activities	\$	1,756,205
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COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund	Debt Service Fund	FEMA Fund	CRF Fund	Canalización Dos Rios Fund	Joint Resolution Fund	Other Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes (Note 5)	\$ 929,688	\$ 876,847	\$ -		\$ -	\$ -	\$ -	\$ 1,806,535
Municipal license taxes (Note 6)	489,911							489,911
Sales and use taxes (Note 7)	389,259	1,091,877						1,481,136
Licenses and permits	355,400							355,400
Charges for service and rents	103,772						72,876	176,648
Intergovernmental revenues (Note 13):								
Federal grants and contributions			205,200	1,282,432			1,315,619	2,803,251
State contributions	3,556,953					133,666	580,204	4,270,823
Other revenues	1,217,290						3,404	1,220,694
Total revenues	<u>7,042,273</u>	<u>1,968,724</u>	<u>205,200</u>	<u>1,282,432</u>	<u>-</u>	<u>133,666</u>	<u>1,972,103</u>	<u>12,604,398</u>
EXPENDITURES								
General government	3,497,922						338,202	3,836,124
Public safety	762,344		205,200	1,548,310			101,941	2,617,795
Public works	2,062,156					102,557	69,323	2,234,036
Culture	271,288							271,288
Health and welfare	281,402						1,643,548	1,924,950
Capital outlays	266,977						377,003	643,980
Debt service:								
Principal retirement		671,193						671,193
Interest and other		310,332						310,332
Total expenditures	<u>7,142,089</u>	<u>981,525</u>	<u>205,200</u>	<u>1,548,310</u>	<u>-</u>	<u>102,557</u>	<u>2,530,017</u>	<u>12,509,698</u>
Excess (deficiency) of revenues over expenditures	<u>(99,816)</u>	<u>987,199</u>	<u>-</u>	<u>(265,878)</u>	<u>-</u>	<u>31,109</u>	<u>(557,914)</u>	<u>94,700</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	648,760	245,159					401,822	1,295,741
Transfers out	(646,981)	(648,760)						(1,295,741)
Total other financing sources (uses)	<u>1,779</u>	<u>(403,601)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>401,822</u>	<u>-</u>
Net change in fund balances	(98,037)	583,598	-	(265,878)	-	31,109	(156,092)	94,700
FUND BALANCE AT BEGINNING OF YEAR	<u>(4,741,116)</u>	<u>369,312</u>	<u>-</u>	<u>767,572</u>	<u>2,711,234</u>	<u>1,745,062</u>	<u>3,671,889</u>	<u>4,523,953</u>
FUND BALANCE AT END OF YEAR	<u>\$ (4,839,153)</u>	<u>\$ 952,910</u>	<u>\$ -</u>	<u>\$ 501,694</u>	<u>\$ 2,711,234</u>	<u>\$ 1,776,171</u>	<u>\$ 3,515,797</u>	<u>\$ 4,618,653</u>

The accompanying notes are an integral part of these basic financial statements.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ 94,700

Amounts reported for governmental activities in the statement of activities are different because:

- Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. 643,980
- Depreciation expense on capital assets is reported in the statement of activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (1,548,148)
- Governmental funds report principal payments on long-term obligations as expenditures, whereas the principal payments reduces the long-term obligations in the statement of activities. 671,193
- Some expenditures reported in the governmental funds do not require the use of current financial resources; therefore, are not reported as expense in statement of activities:
- Others (396,900)

Changes in net position of governmental activities \$ (535,175)

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF NET POSITION – PROPRIETARY FUND
JUNE 30, 2021

	<u>Colinas de Jaguas Project</u>
ASSETS	
Current Assets	
Cash	\$ 24,337
Accounts receivable	41,234
Miscellaneous assets	<u>1,487</u>
Total current assets	<u>67,058</u>
Capital Assets	
Land	154,124
Building and other depreciable assets, net of accumulated depreciation	<u>(1,125)</u>
Total capital assets	<u>152,999</u>
Restricted Assets	
Restricted assets	<u>143,480</u>
Total assets	<u><u>\$ 363,537</u></u>
LIABILITIES AND NET POSITION	
Current Liabilities	
Mortgage payable	\$ 64,971
Account payable	12,127
Accrued liabilities	<u>2,982</u>
Total current liabilities	<u>80,080</u>
Non-current Liabilities	
Tenant security deposits, including interest earned	8,857
Mortgage payable	<u>1,026,803</u>
Total non-current liabilities	<u>1,035,660</u>
Net Position	
Investment in capital assets net of related debt	152,999
Unrestricted	<u>(905,202)</u>
Total net position	<u><u>\$ (752,203)</u></u>

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Colinas de Jaguas Project
REVENUES	
Rent	\$ 385,007
Other	4,218
Total revenues	<u>389,225</u>
EXPENSES	
Administrative	106,246
Utilities	10,749
Operating and maintenance	64,258
Taxes and insurance	39,939
Depreciation	21,244
Total expenses	<u>242,436</u>
Operating income	<u>146,789</u>
NON OPERATING EXPENSES	
Interest on mortgage	73,469
Total non operating expenses	<u>73,469</u>
NET CHANGE IN NET POSITION	73,320
NET POSITION AT BEGINNING OF YEAR	<u>(825,523)</u>
NET POSITION AT END OF YEAR	<u>\$ (752,203)</u>

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Colinas de Jaguas Project
CASH FLOWS FROM OPERATING ACTIVITIES	
Rental receipts	\$ 377,509
Other cash received	4,348
	<u>381,857</u>
Administrative	25,364
Management fees	35,628
Salaries and wages	10,749
Utilities	82,676
Operating and maintenance	29,549
Property Insurance	21,316
Interest on first mortgage	12,605
Miscellaneous taxes and insurance	73,469
	<u>291,356</u>
Net cash provided by operating activities	<u>90,501</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Net purchase of fixed assets	<u>(8,908)</u>
Net cash used in capital and related investing activities	<u>(8,908)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments-first mortgage	<u>(59,377)</u>
Net cash used in financing activities	<u>(59,377)</u>
NET DECREASE IN CASH	22,216
CASH AT THE BEGINNING OF YEAR	<u>145,601</u>
CASH AT THE END OF YEAR	<u><u>\$ 167,817</u></u>

The accompanying notes are an integral part of these basic financial statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
STATEMENT OF CASH FLOWS – PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Colinas de Jaguas Project</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 73,320
Adjustment to reconcile change in net position to net cash provided by operating activities:	
Depreciation	21,244
(Increase) decrease:	
Receivable	(4,472)
Tenant security deposits	4
Increase (decrease):	
Account payable-30 days	2,671
Accrued expenses	(2,262)
Tenant security deposits	(4)
	<u>17,181</u>
Net cash provided by operating activities	<u>\$ 90,501</u>

The accompanying notes are an integral part of these basic financial statements.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. ORGANIZATION

The Municipality of Ciales, Puerto Rico (Municipality) was founded in 1815. The Municipality is a political legal entity with full legislative and administrative faculties in every affair of the municipal character, with perpetual succession existence and legal personality, separate and independent from the central government of the Commonwealth of Puerto Rico. The Municipality provides a full range of services including health, public works, environmental control, education, public safety, public housing and community development, culture and recreation as well as many other general and administrative services.

The Municipal Government comprises the executive and legislative branches. The executive power is exercised by the Mayor and the legislative by the Municipal Assembly, which has 12 members. The members of these branches are elected every four years in the Puerto Rico general elections.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Municipality have been prepared in accordance with accounting principles generally accepted in the United States as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

a. Financial Reporting Entity

The financial reporting entity included in this report consists of the financial statements of the Municipality (the primary government) and organizations which the primary government is financially accountable. A primary government is any state government or general purpose local government. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of a primary government. If an organization is part of a primary government, its financial data should be included with the financial data of the primary government. Component units are legally separate organizations for which the primary government is financially accountable or organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A component unit may be a governmental organization, a nonprofit corporation or a for-profit corporation.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The following circumstances set forth a primary government's financial accountability for a legally separate organization:

- 1) The primary government appoints a voting majority of the entity's governing body, and either:
 - A financial benefit/ burden exists between the primary government and the entity or
 - The primary government can impose its will on the entity.
- 2) The entity is fiscally dependent on the primary government and there is a financial benefit/burden between the primary government and the entity.

In addition, as described above, it would be necessary to include other organizations as a component unit if the exclusion would cause the primary government's financial statements to be misleading or incomplete. Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units:

- 1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
- 2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
- 3) The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Professional judgment should be applied in determining whether the relationship between a primary government and other organizations for which the primary government is not financially accountable and that do not meet the above criteria is such that exclusion of the organization would render the financial statements of the reporting entity misleading or incomplete.

There are two methods of presentation of the component unit in the financial statements: (a) blending the financial data of the component units' balances and transactions and (b) discrete presentation of the component unit's financial data. When a component unit functions as an integral part of the primary government, its data is blended with those of the primary government ("blended component units"). That is, the component unit's funds are treated just as though they were funds of the primary government with one exception: the general fund. Component units should be reported as blended if meets any of the following criteria:

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- 1) The component unit's governing body is substantively the same as the governing body of the primary government and there is either:
 - A financial benefit/ burden exists between the primary government and the entity or
 - Management of the primary government has operational responsibility for the component unit.
- 2) The component unit provides services entirely, or almost entirely, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government.
- 3) The component unit's debt is expected to be paid by the primary government.

Otherwise, the component unit should be presented as discrete. Those component units do not function as an integral part of the primary government and its data is presented discretely (separately) from the data of the primary government ("discretely component units"). As discussed earlier, other legally separate, tax-exempt organizations that meet the applicable criteria should be included as discretely component units.

Based on the above criteria there are no potential component units which should be included as part of the financial statements.

b. Basis of Presentation, Measurement Focus, and Basis of Accounting

The financial report of the Municipality consists of the Management's Discussion and Analysis (MD&A), basic financial statements, notes to the financial statements and required supplementary information other than the MD&A. Following is a summary presentation of each, including the measurement focus and basis of accounting. Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus:

- 1) Management's Discussion and Analysis - This consists of a narrative introduction and analytical overview of the Municipality's financial activities. This analysis is similar to the analysis the private sector provides in their annual reports.
- 2) Basic Financial Statements - The basic financial statements include both government-wide and fund financial statements. Both levels of statements categorize primary activities as governmental type, which are primarily supported by taxes and intergovernmental revenues.

Government-Wide Statements - The government-wide statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus, which refers to the reporting of all of the net position available to the governmental unit for the purpose

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

of providing goods and services to the public. The statements are reported on the accrual basis of accounting. Revenues are recognized in the period earned and expenses recognized in the period in which the associated liability is incurred. Fiduciary activities, if any, whose resources are not available to finance government programs, are excluded from the government-wide statements. The effect of inter-fund activities is eliminated.

Statement of Net Position – The Statement of Net Position incorporates all capital (long-lived) assets and receivables as well as long-term debt and obligations. The Statement of Activities reports revenues and expenses in a format that focus on the net cost of each function of the Municipality. Both the gross and net cost of the function, which is otherwise being supported by the general government revenues, is compared to the revenues generated directly by the function. This Statement reduces gross expenses, including depreciation, by related program revenues, operating grants and contributions. Program revenues must be directly associated with the function.

The types of transactions included as program revenues are charges for services and fees and operating grants which include operating-specific and discretionary (either operating or capital) grants; and capital grants which are capital-specific grants. Internally dedicated resources are reported as general revenues rather than as program revenues. Revenues on operating grants are recognized when all eligibility requirements (which include time requirements) imposed by the provider have been met. For expenditure-driven grants, revenue is recognized after allowable expenditures are incurred. As a policy, indirect expenses in the Statement of Activities are not allocated. The Municipality first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available.

The Municipality reports a liability for unearned revenues in the government-wide statements. Unearned revenues arise when (1) resources received in advance of an exchange transaction and (2) resources received in advance related to voluntary non-exchange transactions when eligibility requirements other than time requirements have not been met (in case of certain federal expenditure-driven grants if resources are received before allowable expenditures are incurred). In subsequent periods, after related exchange transactions occur or applicable eligibility requirements are met the liability for unearned revenues is removed from the statement of net position and the revenue is recognized.

The government-wide statements are divided into two categories:

Governmental Activities: Most of the Municipality's basic services are reported here including: public works and sanitation, public safety, culture and recreation, housing, welfare, and community development, education and general administration. These activities are primarily finance through property taxes, other local taxes and intergovernmental revenues. Included In the governmental activities are the governmental funds.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Business-type Activities: Business-type activities charges fees to customers to finance the costs of their activities. The activities of *Colinas de Jaguas Project* (the only business-type activity) are included here.

Fund Financial Statements – The financial transactions of the Municipality are recorded in individual funds, each of which are considered an independent fiscal entity. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues and expenditures. Funds are segregated according to their intended purpose which helps management in demonstrating compliance with legal, financial and contractual provisions. Governmental Funds are those through which most governmental functions of the Municipality are financed. The governmental fund statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances with one column for each major fund and one column combining all non-major governmental funds. Major funds are determined based on a minimum criterion, that is, a percentage of the assets and deferred outflows; liabilities and deferred inflows; revenues or expenditures or based on the Municipality's official's criteria if the fund is particularly important to financial statement users.

The Municipality reports the following major governmental fund:

General Fund

This is the operating fund of the Municipality and accounts for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund

This fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

FEMA Fund

This fund is used to account for the resources from Disaster Grant-Public Assistance funds (FEMA). The main purpose of this fund is to restore municipal facilities after the damage caused by Hurricane Maria.

CRF Fund

This fund is used to account for the resources of the Coronavirus Relief Fund (CRF), available to manage the activities related to the impact of the pandemic situation of Covid-19.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

"Canalización Dos Ríos"

This fund is used to account the resources for the transactions of the State Contribution for the Project of "Canalización Dos Ríos". The primary objective of these funds is the development of the project on the community and indirect assignment to persons of low and moderate income.

Joint Resolution

This fund is used to account the resources for all the transactions of the State Contribution by Legislature Resolutions. The primary objective of these funds is the development of projects on communities, non-for-profit organizations, purchase of equipment and indirect assignment to persons of low and moderate income.

The governmental funds reported in the fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method of accounting, revenues are recognized when they are susceptible to accrual (i.e., both measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Municipality considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

In applying the susceptible to accrual concept to intergovernmental revenues, revenues are recognized when all eligibility requirements (including time requirements) imposed by the provider have been met and revenue becomes available. There are, however, essentially two types of these revenues. In the first case, on expenditure-driven grants, allowable expenditures must be incurred on the specific project or purpose (eligibility requirement), before any amounts are paid to the Municipality. Revenue is, therefore, recognized as expenditures are incurred to the extent available. In the other cases, monies are virtually unrestricted and are generally revocable only for failure to comply with prescribed compliance requirements. In these cases, revenues are recognized as the time of receipt or earlier if the susceptible to accrual criteria is met.

The Municipality reports a liability for unearned revenues in the governmental funds' statements. Unearned revenues arise when (1) resources received in advance of an exchange transaction and (2) resources received in advance related to voluntary non-exchange transactions when eligibility requirements other than time requirements have not been met (in case of certain federal expenditure-driven grants if resources are received before allowable expenditures are incurred). In subsequent periods, after related exchange transactions occur or applicable eligibility requirements are met the liability for unearned revenues is removed from the statement of net position and the revenue is recognized.

Expenditures are generally recognized when the related liability is incurred as under accrual basis of accounting. Certain exceptions to this fundamental concept include

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

vested compensated absences, claims and judgments and special termination benefits which are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources (in the government-wide statements the expense and related accrual liability for long term portions of debt must be included).

Long-term assets and those assets that will not be converted into cash to satisfy current liabilities are generally not accounted for in the accompanying Balance Sheet – Governmental Funds of the FFS. Likewise, long-term liabilities (generally, those un-matured that will not require the use of current financial resources to pay them) are also not accounted for in the FFS.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is necessary to explain the adjustments needed to transform the fund financial statements into the government-wide statements. This reconciliation is part of the financial statements.

- 3) Notes to Financial Statements – The notes to financial statements provide information that is essential to a user's understanding of the basic financial statements.
- 4) Required Supplementary Information (RSI) – The Required Supplementary Information consists of the Budgetary Comparison Schedule – General Fund. Management decided to omit required supplementary information in accordance with GASB Statement No. 73 and 75 as further explained in Note 17 of the financial statements.
- 5) Proprietary Funds – Proprietary fund financial statements are accounted for using the economic resources measurement focus and the accrual basis of accounting, as the business-type activities in the government-wide financial statements. Under this method of accounting, revenues are recorded when earned, independently when are collected, and expenses are recorded when incurred, independently when are paid. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for services. Operating expenses for the funds include the cost of operations and maintenances, administration and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The proprietary fund statements include a Statement of Net position, a Statement of Revenues and Changes in Net Position and a Statement of Cash Flows.

The Municipality's proprietary funds consist of one enterprise fund: Colinas de Jaguas Project, whose main operating activity is housing rent for low income families. Enterprise funds are used to account for operations that are financed and

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

operated in a manner similar to private business enterprises where the intent is that the cost of providing good and services be financed or recovered primarily through used charges. Major Enterprise funds are determined based on a minimum criterion, that is, a percentage of the assets, liabilities, revenues or expenses or based on the Municipality's official's criteria of the fund is particularly important to financial statement users.

c. Cash and Cash Equivalents

The Municipality's deposits are composed of cash on hand, demand deposits and cash equivalents in: (1) commercial banks, (2) the Puerto Rico Fiscal Agency and Financial Advisory Authority (FAFAA), who is statutorily designated as fiscal agent of the Municipality, and (3) the Municipal Revenue Collection Center (CRIM), a governmental entity responsible for the imposition and collection of property taxes on behalf of all municipalities of Puerto Rico. FAFAA was created for the purpose of acting as fiscal agent, financial advisor and reporting agent of the Government of Puerto Rico, its agencies, instrumentalities, subdivisions, public corporations and municipalities, and to assist such entities in confronting the grave fiscal and economic emergency that Puerto Rico is currently experiencing. FAFAA has assumed most of the fiscal agency and financial advisory responsibilities that were previously held by the Government Development Bank for Puerto Rico (GBD).

The Municipality follows the practice of pooling cash. The balance in the pooled cash account is available to meet current operating requirements. Under the laws and regulations of the Commonwealth, public funds deposited by the Municipality in commercial banks must be fully collateralized for the amounts deposited in excess of the federal depository insurance generally provided by the Federal Deposits Insurance Corporation (FDIC). All securities pledged as collateral are held by agents designated by the Secretary of the Treasury of the Commonwealth, but not in the Municipality's name.

Cash with fiscal agent in the Debt Service Fund, represents property and sales taxes collections retained for the payment of principal and interest of the Municipal debt, which are maintained in cash custodian accounts in a commercial bank in Puerto Rico.

The sinking fund is maintained by the FAFAA and CRIM, agencies which act as the insurer and payer of the Municipality's bonds and notes issued in accordance with law.

d. Receivables

Receivables are stated net of estimated allowances for uncollectible accounts, which are determined upon past collection experience and current economic conditions. Amounts due from the pass-through grantor represent amounts owed to the Municipality for the reimbursement of expenditures incurred.

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e. Interfund Receivables and Payables

The Municipality reports inter-fund loans which represent legally advances that are representative of lending/borrowing arrangements from one fund to other fund to finance payroll, payroll taxes and other expenditures. The current portion of such transactions are referred as to either "due from/to other funds" and the noncurrent portion as "advances to/from other funds". Amounts not expected to be collected within a reasonable period of time are reduced to the estimated realizable value and amounts not expected to be repaid are reported as "transfer-out" from the lender fund and "transfer-in" in the borrower fund.

f. Inventories

The Municipality purchases expendable supplies held for consumption. The cost of those purchases is recorded as expenditure when incurred but the year-end inventory is not recorded in the Statement of Net Position, as management believes is not significant.

g. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (which is normally immovable and of value only to the Municipality, such as roads, bridges, streets' sidewalks, and drainage system), are reported in the applicable governmental or component unit's columns in the government-wide financial statements.

Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation in capital assets is calculated on the straight-line basis over the following estimated useful lives:

	<u>Useful Life</u>
Infrastructure	20-50 years
Buildings and building improvements	20-50 years
Furniture and fixtures	5-10 years
Vehicles and equipment	5-20 years

The Municipality periodically evaluates its capital assets to consider events or changes in circumstances that may give rise to asset impairment. Among the factors considered by management as part of its evaluation are: physical damages to an asset where action would be needed to restore lost service utility, changes in laws, regulations, or other environmental factors that may negatively affect service utility, technological developments that may negatively affect service utility, changes in the manner or duration of use of a capital asset that may negatively affect its service utility, and stoppage of construction or development of an asset.

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Any impairment adjustment to the carrying value of a capital asset would be treated as a proportionate reduction of both the reported value of the asset and its accumulated depreciation, based on the notion that the impairment represents the effective retirement of a portion of the asset.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one item, which arises only under a modified accrual basis of accounting that may qualify for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

i. Unearned Revenues

In the governmental fund financial statements, unearned revenue arises when one of the following situations occur:

- 1) Potential revenue does not meet both the "measurable" and "available" criteria for revenue recognition in the current period (reported as *earned and unavailable revenue* in the accompanying balance sheet-governmental funds). As previously discussed, available is defined as due (or past due) on June 30, 2021 and collected within 60 days thereafter to pay obligations due on June 30. In subsequent periods, when both criteria (measurable and available) are met, the liability for unearned revenue is removed and revenue is recognized.
- 2) The Municipality receives resources before it has a legal claim to them (reported as *unearned revenue* in the accompanying balance sheet-governmental funds). In subsequent periods, when the revenue recognition criterion is met, the liability for unearned revenue is removed and revenue is recognized.

Unearned revenues at the government-wide level arise only when the Municipality receives resources before it has a legal claim to them.

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j. Long-Term Obligations

Long-term debt and other long-term obligations, which are reported as liabilities in the governmental activities' column in the Statement of Net Position, include general and special obligation bonds and notes, liabilities for compensated absences, claims and judgments, landfill closure and post-closure costs and long-term liabilities to other governmental entities. Related bond issuance costs, whenever rise, are reported as current outflows of resources in the Statement of Activities, as required by current standards. Governmental fund types recognize bond issuance costs as expenditures during the current period. Those issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in the appropriate fund.

k. Net Position

In the government-wide statements, assets plus deferred outflows of resources less liabilities and deferred inflows of resources equal net position, and should be displayed in three components: net investment in capital assets, restricted, and unrestricted, as follows:

Net investment in capital assets:

Consists of capital assets, net of accumulated depreciation.

Restricted net position:

The restricted component of net position consists of restricted assets (subject to restrictions beyond the Municipality's control) reduced by liabilities and deferred inflows of resources related to those assets. These include restrictions that are externally imposed (by creditors, grantors, contributors, or laws and regulations of other governments) or restrictions imposed by the law through constitutional provisions or enabling legislation.

Unrestricted net position:

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. Unrestricted net position is often designated to indicate that management does not consider them to be available for general operations. These types of constraints are internal, and management can remove or modify them.

l. Net Position Flow Assumption

Sometimes, the government will fund outlays for a particular purpose from both restricted (restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's

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policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

m. Fund Balances

The GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB No. 54") establish accounting and reporting standards for all governments that report governmental funds. It also establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. These classifications comprise a hierarchy based primarily on the extent to which the Municipality is bound to observe constraints upon the use of the resources reported. The classifications are as follows:

Nonspendable: Amounts that cannot be spent because are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted: Amounts constrained by external parties (creditors, grantors, contributors, or laws and regulations of other governments), imposed by law through constitutional provisions or by enabling legislation.

Committed: Amounts that can be used only for the specific purposes imposed through formal resolutions by the Municipal Legislature. Those committed amounts cannot be used for any other purposes unless the highest level of decision-making authority of the Municipality removes or changes the specified use by taking the same type of action (formal resolution) it employed to commit those amounts. Formal action to commit fund balance to a specific purpose should occur prior to the end of the fiscal year, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.

Assigned: Amounts that are constrained by the Municipality's intent to be used for specific purposes but are neither restricted nor committed. In distinction to committed balances, the authority for making an assignment is not required to be the Municipality's highest level of decision-making authority, the Municipal Legislature. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with committed fund balances. Except for the general fund, this is the residual fund balance of the classification of all governmental funds with positive fund balances. Action taken to assign fund balance may be made after year-end.

Unassigned: Is the residual classification and includes all spendable amounts not restricted, committed, or assigned. For all other governmental

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funds, the unassigned classification is used only to report a deficit balance resulting from the overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Negative fund balance amounts are assigned amounts reduced to eliminate the deficit. Consequently, negative residual amounts in restricted, committed, and assigned fund balance classification have been reclassified to unassigned fund balances.

The Municipality reports resources constrained to stabilization as a specified purpose (restricted or committed fund balance in the general fund) only if: (1) such resources meet the other criteria for those classifications, as described above and (2) the circumstances or conditions that indicate the need for stabilization are identified in sufficient detail and are not expected to occur routinely. However, the Municipality has not entered into any stabilization-like arrangements, nor has set aside material financial resources for emergencies and has not established any formal minimum fund balance amounts as of and for the fiscal year ended June 30, 2021.

In situations when expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the Municipality uses restricted resources first, and then unrestricted resources. Within unrestricted resources, the Municipality generally spends committed resources first, followed by assigned resources, and then unassigned resources.

The classification of the Municipality's individual governmental funds among general, debt service, special revenue, and capital projects fund types used in prior fiscal years for financial reporting purposes was not affected by the implementation of GASB No. 54.

n. Fund Balance Flow Assumptions

Sometimes, the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

o. Fair Value of Financial Instruments

The Municipality adopted the provisions of GASB Statement No. 72, *Fair Value Measurements and Application*. The fair value measurements made in the accompanying financial statements assume that transactions take place in the Municipality's principal market, or the Municipality's most advantageous market in the absence of a principal market. Fair values have been measured assuming that general market participants would act in their economic best interest.

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To determine a fair value measurement, fair values have not been adjusted for transaction costs and the Municipality has considered the unit of account of the asset or liability. The unit of account refers to the level at which an asset or a liability is aggregated or disaggregated for measurement, recognition, or disclosure purposes as provided by the accounting standards.

The Municipality has used valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair values. The techniques applied are consistent with one or more of the following approaches: (1) the market approach, (2) the cost approach, or (3) the income approach.

The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts (such as cash flows or income and expenses) to a single current (discounted) amount. Valuation techniques have been applied consistently, though a change may be appropriate in certain circumstances.

The fair value measurements applied by management takes into account the highest and best use for a nonfinancial asset. A fair value measurement of a liability assumes that the liability would be transferred to a market participant and not settled with the counterparty. In the absence of a quoted price for the transfer of an identical or similar liability and if another party holds an identical item as an asset, the Municipality uses the fair value of that asset to measure the fair value of the liability.

The Municipality's financial instruments consist of cash and cash equivalents, accounts and loans receivable, other assets, accounts payable and accrued liabilities, bonds and notes payable and other long-term obligations.

The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that we can access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; or
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for a substantial portion of the full term of the asset or liability.

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Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Based on the criteria set forth above, the Municipality has classified its financial instruments as Level 2 instruments as of June 30, 2021.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Municipality's valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

The observability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer would be reported at the beginning of the fiscal year. For the fiscal year ended June 30, 2021, there were no transfers from Level 2 to other categories.

The following methods and assumptions were used to estimate the fair values of the most significant financial instruments on June 30, 2021. There have been no changes in valuation methods.

- For cash in commercial banks and deposits with governmental bank, accounts and loans receivable, other assets and accounts payable and accrued liabilities, their respective estimated fair values approximate their carrying amounts recorded in the accompanying financial statements. The cost or contract value (net realizable value of assets and estimated settlement amounts of liabilities) was used to determine their respective fair values of these assets and liabilities due to their short-term nature and maturity periods.
- For bonds payable, notes payable and other long-term obligations, the estimated fair values also approximate carrying amounts. These obligations have been incurred at the prevailing market interest rates and terms for these types of instruments, accordingly, the Municipality determined their fair values using valuation models that use observable market quotes.

Fair value reporting requires management to make estimates and assumptions about the effects of matters that are inherently uncertain. The judgments made in determining the estimated fair value assigned to each financial instrument is significant and can materially impact the changes in net position and fund balances of the Municipality. The valuations are based on information available on June 30, 2021 and are based on expectations and assumptions that have been deemed reasonable by management.

Estimates developed using alternate are subjective, requiring significant judgments such as the amount and timing of future cash flows and the selection of appropriate discount rates that reflects market and credit risk.

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The preceding valuation methods described may produce a fair value calculation that may not be indicative of net realizable or reflective of future fair values. Furthermore, while management believes that the Municipality's valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. However, the estimated fair values and carrying values of the Municipality's financial instruments were not considered significant by management on June 30, 2021.

p. Risk Financing

The Municipality carries commercial insurance that consists of professional, public responsibility, property and theft, auto and fidelity bond coverage. Under Law Num. 63 of June 21, 2010, the Legislature of the Commonwealth of Puerto Rico authorized the municipalities to procure and manage, at the own discretion, all insurance policies, including those related to the health plans provided to the municipal employees. The Municipality's commercial insurance coverages are procured and negotiated through a single insurance broker. The broker obtains quotes from the different insurance companies and the Municipality's management makes the selection based on coverage and price. The total cost of the annual premiums was paid directly to the insurance company during the year.

The Municipality obtains workers' compensation insurance through the State Insurance Fund Corporation (SIFC), a component unit of the Commonwealth of Puerto Rico. The insurance covers workers against injuries, disability or death because of work or employment-related accidents, or because of illness suffered as a consequence of their employment. The cost of insurance allocated to the Municipality and deducted from the gross property tax collections by the Municipal Revenue Collection Center (CRIM) for the year ended June 30, 2021 amounted to \$167,041.

The Municipality obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Commonwealth of Puerto Rico's department of Labor and Human Resources (DOL). These insurance programs cover workers against unemployment and provide supplementary insurance coverage for temporary disability or death because of work or employment-related accidents, or non-occupational disability. The unemployment and non-occupational disability insurance premiums are paid directly to DOL on a cost-reimbursement basis, the drivers' insurance premiums are paid based on the number of workweeks worked by each employee covered by law.

q. Compensated Absences

Employees are entitled to 30 days' vacations leave and 18 days' sick leave per year. Sick leave is recorded as expenditure in the year paid. Employees are entitled to payment of unused sick leave upon retirement if have been employed for at least 10 years in the municipal government. In July 1997, state Law 152 supra amended Article 12.016, Section b (2) of the Municipal Law, authorizing the Municipality to pay any

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excess of vacations and sick leave accumulated over the maximum previously permitted by law. Calculations must be made by December 31 of every year. Excess sick leave must be paid until March 31 next every natural year. Excess vacations can be paid after July 1 of every fiscal year.

r. Claims and Judgments

The estimated amount of the liability for claims and judgments, which is due on demand, such as from adjudicated or settled claims, is recorded in the general fund when they matured (generally, when payment is due). The accompanying government-wide financial statements include an amount estimated as a contingent liability for liabilities as incurred.

s. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reflect the use of the applicable spending appropriations, is used by the General Fund during the fiscal year to control expenditures. The unencumbered balance of any appropriation of the General Fund at the end of the fiscal year lapses immediately. Appropriations, other than in the General Fund, are continuing accounts for which the Municipal Legislature has authorized that an unspent balance from the prior year be carried forward and made available for current spending.

t. Use of Estimates

The preparation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates. The most significant estimates consist of the contribution received from the Puerto Rico Electric Power Authority caused by the delay of the notification of the actual revenues and expenditures to the presented in the financial statements of the agencies mentioned above.

u. Accounting for Pension Costs

Effective on July 1, 2017, the Municipality and other participants of the ERS converted to a new "PayGo" model. Under the "PayGo" funding, the participant employers directly pay the pension benefits as they are due rather than attempt to build up assets to pre-fund future benefits. "PayGo" payments are recorded as expenditures/expenses in the financial statements. At that date, the Municipality's pension costs accounting transitioned from **GASB Statement No. 68** to the requirements of **GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB No. 68"**. Accordingly, pension costs are reported based on the employer total pension liability, pension expense and deferred outflows/inflows

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of resources reported by the ERS. For purposes of measuring, pension costs have all been determined on the same basis as they are reported by the ERS.

v. Accounting for Other Postemployment Benefits ("OPEB")

GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" is effective for the Municipality starting on July 1, 2017. As required by the accounting pronouncement, OPEB transactions should be accounted based on its proportional share of the collective net OPEB liability, OPEB expense and deferred outflows/inflows of resources reported by the Plan. For purposes of measuring, OPEB costs should have all been determined on the same basis as they are reported by the Plan. The ERS has not issued its 2020 and 2021 basic financial statements, nor has it provided to the Municipality with the required information to implement the referred accounting pronouncement. The Municipality's contribution for OPEB is included as part of the "PayGo" charges billed on a monthly basis by the Puerto Rico Department of Treasury ("PRDT"). "PayGo" payments are recorded as expenditures/expenses in the financial statements.

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w. Future Adoption of Accounting Pronouncements

The Governmental Accounting Standards Board has issued the following statements that the Municipality has not yet adopted:

Statement Number	Statement Name	Adoption Required in Fiscal Year
87	Leases	2021-22
89	Accounting for Interest Cost Incurred before the End of a Construction Period	2021-22
91	Conduit Debt Obligations	2022-23
92	Omnibus 2020	2020 to 22
93	Replacement of Interbank Offered Rates	2020-21 2021 to 22
94	Public-Private and Public-Public Partnership and Availability Payments Arrangements	2022-23
96	Subscription - Based Information Technology Arrangements	2022-23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	June 2020 to 2022
98	The Annual Comprehensive Financial Report	2021-22
99	Omnibus	2024-25
100	Accounting Changes and Error Corrections – an Amendment of GASB 62	2023-24
101	Compensated Absences	2024-25

The impact of these statements on the Municipality's financial statement has not yet been determined.

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3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund balance sheet includes reconciliation between fund balance-governmental funds and net position of governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

The details of the approximately \$22.7 million differences are as follows:

Net pension liability	\$ 11,346,825
Bonds payable	3,301,732
Community disaster loan	3,022,176
Compensated absences	1,403,320
Notes payable	880,150
CRIM - Law 42	705,277
PR Water and Sewer Authority	664,286
Retirement System	489,075
OPEB liability	487,189
Claims and judgements	164,938
Accrued interest - CDL	107,350
CRIM - Law 46	96,046
Net adjustment to reduce fund balances-governmental funds to arrive at net position of governmental activities	<u>\$ 22,668,364</u>

4. CASH AND CASH EQUIVALENTS IN COMMERCIAL BANKS

The Municipality maintains its deposits in a commercial bank located in Puerto Rico, the Puerto Rico Fiscal Agency and Financial Advisory Authority (FAFAA), who is statutorily designated as fiscal agent of the Municipality and the Municipal Revenue Collection Center (CRIM), a governmental entity responsible for the imposition and collection of property taxes on behalf of all municipalities of Puerto Rico.

The FAFAA was created for the purpose of acting as fiscal agent, financial advisor and reporting agent of the Government of Puerto Rico, its agencies, instrumentalities, subdivisions, public corporation and municipalities, and to assist such entities in confronting the grave fiscal and economic emergency that Puerto Rico is currently experiencing. The FAFAA has assumed the majority of the fiscal agency and financial advisory responsibilities that were previously held by the Government Development Bank for Puerto Rico (GDB).

The Municipality follows the provisions of GASB Accounting Standards Codification Section C20, *Cash Deposit with Financial Institutions*, related with cash deposit contracts with financial institutions. Following is essential information about: (1) credit risk, (2) interest rate risk, (3) custodial credit risk, (4) foreign exchange exposure.

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Credit risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In compliance with the laws and regulations of the Commonwealth, the Municipality has adopted, as its custodial credit risk policy, the Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico. Accordingly, the Municipality is only allowed to invest its obligations of the Commonwealth, obligations of the United States of America, certificates of deposit and commercial paper. According to the aforementioned investment guidelines, the Municipality is not allowed to invest in marketable securities or any other type of investments for which credit risk exposure may be significant. Therefore, the Municipality's management has concluded that the credit risk related to any possible loss related to defaults by commercial banks on the Municipality's deposits is considered low on June 30, 2021.

Interest rate risk – This is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The Municipality manages its exposure to declines in fair values by: (1) not including debt investments in its investments portfolio on June 30, 2021, (2) limiting the weighted average maturity of its investments to periods of three months or less and (3) keeping most of its banks deposits in interest bearing accounts generating interest at prevailing market rates. On June 30, 2021, the interest rate risk associated with the Municipality's cash and cash equivalent is considered low.

Custodial credit risk – In the case of deposits, this is the risk that in the event of a bank failure, the Municipality's deposits may not be recovered. Pursuant to the Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico, the balances deposited in commercial banks by the Municipality are insured by the Federal Deposit Insurance Corporation (FDIC), generally up to a maximum of \$250,000 per depositor. In addition, public funds deposited in commercial banks by the Municipality are fully collateralized for the amounts deposited in excess of the federal depository insurance. All securities pledged as collateral are held in the Municipality's name by the agents of the Commonwealth's Secretary of Treasury. It is management's policy to only maintain deposits in banks affiliated to FDIC to minimize the custodial credit risk. On June 30, 2021, the bank balances of deposits were follows:

	Deposits Balance							Total
	General	Debt Services	FEMA	CRF	Canalizacion Dos Rios	Joint Resolution	Other Governmental	
Deposits in commercial bank	\$ 1,495,320	\$ -	\$ 1,660,963	\$ 1,246,014	\$ 234	\$ 135,478	\$ 2,404,503	\$ 6,942,512
Cash in fiscal agent		1,558,567						1,558,567
Total	<u>\$ 1,495,320</u>	<u>\$ 1,558,567</u>	<u>\$ 1,660,963</u>	<u>\$ 1,246,014</u>	<u>\$ 234</u>	<u>\$ 135,478</u>	<u>\$ 2,404,503</u>	<u>\$ 8,501,079</u>

Foreign exchange risk – This is the risk that changes in exchange rates will adversely affect the value of an investment or a deposit. According to the aforementioned investment guidelines, adopted by the Municipality, the Municipality is prevented from investing in foreign securities or any other types of investments for which foreign exchange risk exposure may be significant. Accordingly, management has concluded that the foreign exchange risk related to the Municipality's deposits is considered low at June 30, 2021.

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5. PROPERTY TAXES

The Municipal Revenues Collection Center (CRIM) of the Commonwealth of Puerto Rico is responsible by law for the assessment, levy and collection of all real and personal property taxes. The tax on personal property is self-assessed by the taxpayer. The assessment is made in a return which must be filed with the CRIM by May 15 of each year. The tax on real property is assessed by the CRIM. The assessment is made as of January 1 of each year and is based on estimated current values of the property as of year 1957.

The tax on personal property must be paid in full together with the return on or before May 15. The tax on real property is due in two equal installments on July 1 and January 1, following the assessment date.

The rates are 10.33% for real property and 8.33% for personal property. The composition is as follows:

	<u>Real</u>	<u>Personal</u>
Basic property	6.00%	4.00%
Additional special property-state	1.03%	1.03%
Additional special property-municipal	3.50%	3.50%
Discounts made by state to tax payers	<u>(0.20%)</u>	<u>(0.20%)</u>
	<u>10.33%</u>	<u>8.33%</u>

The Municipality's basic property tax rate represents the portion which is appropriated for general purposes and accounted for in the general fund.

The "Additional special property tax - municipal" is restricted for debt service and retained by GDB for such purposes and it is recorded as revenue in the Debt Service Fund when collected by the CRIM and reported to the Municipality.

The "Additional special property tax - state" is collected by the CRIM for the payment of principal and interest of general obligation bonds and certain other obligations issued by the state government.

Residential real property occupied by its owner is exempt by law from the payment of property taxes on the first \$15,000 of the assessed value. For such exempted amounts, the Department of Treasury assumes payment of the basic tax to the Municipality, except for property assessed at less than \$3,500, for which no payment is made. Revenue related to the basic tax on exempt property is recorded in the General Fund when payments are received from the CRIM. Complete exemption from personal property taxes up to an assessment of \$50,000 is granted to merchants with an annual volume of net sales less than \$150,000.

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Prior to the beginning of each fiscal year, the CRIM informs the Municipality of the estimated amount of property tax expected to be collected for the ensuing fiscal year. Throughout the year, the CRIM advances funds to the Municipality based on the initial estimated collections. The CRIM is required by law to prepare a settlement statement on a fiscal year basis, whereby a comparison is made between the amounts advanced to the Municipality and amounts actually collected from taxpayers. This settlement has to be completed on a preliminary basis not later than three months after fiscal year-end, and a final settlement made not later than six months after a year end. If the CRIM remits to the Municipality property tax advances, which are less than the tax actually collected, a receivable from the CRIM is recorded on June 30. However, if advances exceed the amount actually collected by the CRIM, a payable to the CRIM is recorded on June 30.

6. MUNICIPAL LICENSE TAXES

Municipal License Taxes receivables are recorded in the fiscal year in which payment is due and, accordingly, represent taxes which are due and uncollected on June 30, 2021. The annual Municipal License Tax is determined based on the gross income of all commerce and industrial organizations who have operations in the Municipality of Ciales and are not totally or partially exempt under the Industrial Incentive Law of Puerto Rico.

An annual return of business volume should be filed on or before April 15 of each year and payable in two equal installments due on July 1 and January 1. A discount of 5% is allowed when full payment is made on or before April 15. The rates of municipal license in the Municipality of Ciales, are as follows:

Savings and loans associations	=	1.00%
Financing institution	=	1.50%
Other organizations	=	.50%

The amounts collected in advance are recorded as deferred inflows of resources in the General Fund. The Municipality invoiced and collected in advance during the current year approximately \$385,813, corresponding to the next fiscal year municipal license.

7. SALES AND USE TAXES

The Municipality imposes a municipal sales and usage tax within the territorial limits of the Municipality. This is a derived tax applied to the sale price of a taxable item or on the purchase price of all usage, storage, or consumption of a taxable item. It is collected on a monthly basis through a tax return that is due ten calendar days after the end of each month.

On January 24, 2014, Act No. 18, known as Municipal Administration Fund Act (Act No. 18), and Act No. 19, known as Municipal Finance Corporation Act, (Act No. 19) were enacted to, among other things, amend Sections 4020.01, 4020.02 and 6080.14 of Act No. 1 of January 31, 2011, known as Internal Revenue Code for a New Puerto Rico.

Effective July 1, 2014, Act No. 18 reduced the statutory municipal sales and usage tax rate of all municipalities from one-point five percent (1.5%) to one-point zero percent (1.0%).

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Simultaneously, Act No.19 created the Municipal Finance Corporation (MFC), an affiliated public company of GDB, which is authorized to issue bonds and use other financing mechanisms to directly or indirectly pay or refinance all or part of the municipal long-term debt incurred by the Municipality in previous fiscal years, that are payable from or backed by the municipal sales and usage taxes.

In order to mitigate the effects of the reductions in the municipal sales and usage tax rate referred to above, Act No. 18 established the mechanisms to protect the financial stability of the Municipality by allowing it to continue receiving the economic benefits lost as a consequence of the reduction in the statutory municipal sales and usage tax rate referred to above. For these purposes, effective July 1, 2014, Act No. 18 requires that an amount equal to zero-point five percent (0.5%) of the sales and usage taxes collected by the Commonwealth of Puerto Rico be deposited in a special fund to be known as Municipal Administration Fund (MAF) in the name and for the benefit of the Municipality.

Accordingly, since July 1, 2014, the Commonwealth of Puerto Rico has made advances from the collections arising from the zero-point five percent (0.5%) of the sales and usage taxes to the MAF of the Municipality. The advances have been made and distributed to the Municipality on a monthly basis as follows in accordance with Section 4050 of Act No. 1, as amended:

For municipalities covered by the agreement, the .5% will be distributed as follows:

- .2% will be deposited in the Municipal Development Fund to be distributed to the municipalities,
- .2% will be deposited in a Municipal Redemption Fund to then be deposited in the municipalities general fund (the municipalities have the option to maintain funds in the Municipal Redemption Fund or to transfer funds from the Municipal Development Fund to increase its debt margin and issue loans to be obtained from financial institutions),
- .1% will be deposited in a Municipal Improvement Fund to finance capital improvement projects; these funds will be distributed based on legislation from the Commonwealth's Legislature.

8. DUE FROM OTHER AGENCIES

Represents grants and contributions due from local and federal agencies:

Municipal Revenues Collection Center (General Fund)	\$ 428,081
PR Family Department (Child Care) (Other Governmental Funds)	368,614
Total	<u>\$ 796,695</u>

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9. INTERFUND TRANSACTIONS

a. Due from/to Other Funds

The due from and due to other fund balances as of June 30, 2021 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Other Governmental	\$ 549,138
Canalización Dos Ríos	General	2,711,000
Joint Resolution	General	1,640,693
Other Governmental	General	1,460,439
		<u>\$ 6,361,270</u>

b. Interfund Transfers

Interfund transfers for the year ended June 30, 2021 consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Debt Service	General Fund	\$ 245,159
General Fund	Debt Services	648,760
Other Governmental Fund	General Fund	401,822
		<u>\$ 1,295,741</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the fund collection to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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10. CAPITAL ASSETS

Capital assets activity for the Municipality for the year ended June 30, 2021 was as follows:

Primary Government	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,706,856	\$ -	\$ -	\$ 1,706,856
Construction in progress	842,141	443,831	423,567	862,405
Total capital assets, not being depreciated	<u>2,548,997</u>	<u>443,831</u>	<u>423,567</u>	<u>2,569,261</u>
Capital assets, being depreciated:				
Buildings and building improvements	19,958,052	423,567		20,381,619
Furniture and fixtures	1,501,435	117,163		1,618,598
Vehicles and equipment	4,144,113	82,986		4,227,099
Infrastructure	19,434,738			19,434,738
Total capital assets, being depreciated	<u>45,038,338</u>	<u>623,716</u>	<u>-</u>	<u>45,662,054</u>
Less accumulated depreciation for:				
Buildings and building improvements	13,084,669	836,313		13,920,982
Furniture and fixtures	1,360,058	66,641		1,426,699
Vehicles and equipment	3,545,815	159,326		3,705,141
Infrastructure	8,449,328	485,868		8,935,196
Total accumulated depreciation	<u>26,439,870</u>	<u>1,548,148</u>	<u>-</u>	<u>27,988,018</u>
Total capital assets, being depreciated, net	<u>18,598,468</u>	<u>(924,432)</u>	<u>-</u>	<u>17,674,036</u>
Governmental activities capital assets, net	<u>\$ 21,147,465</u>	<u>\$ (480,601)</u>	<u>\$ 423,567</u>	<u>\$ 20,243,297</u>

Depreciation expense for the Municipality for the year ended June 30, 2021 was as follows:

General government	\$ 679,333
Public safety	53,902
Culture and recreation	650,355
Health and sanitation	42,672
Public works	121,886
	<u>\$ 1,548,148</u>

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Capital assets activity for Colinas de Jaguas Project, Business-type activities, for the year ended June 30, 2021 was as follows:

Colinas de Jaguas Project	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 154,124	\$ -	\$ -	\$ 154,124
Total capital assets, not being depreciated	154,124	-	-	154,124
Capital assets, being depreciated:				
Buildings and building improvements	2,361,896	1,609		2,363,505
Furniture and fixtures	66,240	1,161		67,401
Equipment	185,195	7,926		193,121
Total capital assets, being depreciated	2,613,331	10,696	-	2,624,027
Less accumulated depreciation	2,603,908	21,244		2,625,152
Total accumulated depreciation	2,603,908	21,244	-	2,625,152
Total capital assets, being depreciated, net	9,423	(10,548)	-	(1,125)
Colinas de Jaguas Project capital assets, net	\$ 163,547	\$ (10,548)	\$ -	\$ 152,999

11. DUE TO OTHER AGENCIES

Due to other agencies on June 30, 2021 are as follows:

U. S. Department of the Treasury (CFR Fund)	\$ 742,191
PR Electric Power Authority	210,770
PR Water and Sewer Authority	140,286
PR Employee Retirement System	24,391
Treasury Department of Puerto Rico	16,537
Commonwealth Employees Association	11,227
General Services Administration	300
Total	<u>\$ 1,145,702</u>

12. UNEARNED REVENUES

The unearned revenues of \$385,813 in the general fund related to municipal license tax collected in fiscal year 2020-21 that will be earned in fiscal year 2021-22.

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13. INTERGOVERNMENTAL REVENUES

Intergovernmental revenues consist mainly of collections from the Commonwealth of Puerto Rico and the CRIM, payments in lieu of taxes from the Puerto Rico Electric Power Authority and federal financial assistance received from the federal government.

The general fund intergovernmental revenues are as follows:

Equalization Fund (.20 hundredth)	\$ 2,659,413
Puerto Rico Electric Power Authority	897,540
Total	<u>\$ 3,556,953</u>

14. LONG-TERM DEBTS

Bonds and other long-term liabilities outstanding on June 30, 2021 are as follows:

a. Bonds

\$3,765,000 series of 2011, payable in annual installments of \$70,000 to \$330,000 until July 1, 2032, interest ranging from 6.00% to 7.50%.	\$ 2,740,000
\$305,000 series of 2012, payable in annual installments of \$5,000 to \$15,000 until July 1, 2031, interest ranging from 6.00% to 7.50%.	128,347
\$1,110,000 series of 2012, payable in annual installments of \$15,000 to \$93,385 until July 1, 2036, interest from 6.00% to 7.50%.	
	908,385
Total bonds payable	<u>\$ 3,776,732</u>

b. Notes

\$1,210,000 series of 2008, payable in annual installments of \$40,000 to \$130,000 until July 1, 2022, interest from 1.50% to 7.50%.	\$ 216,287
\$1,555,000 series of 2009, payable in annual installments of \$15,000 to \$175,000 until July 1, 2024, interest from 4.75% to 7.50%.	
	663,863
Total notes payable	<u>\$ 880,150</u>

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c. Other Long-term Debt Liabilities

Note payable to CRIM – Law No. 42 - (Financing of delinquent accounts)
- On April 2, 2002, the Municipality entered into a financing agreement with the CRIM in the amount of \$1,174,924 to finance delinquent property tax accounts sold to private investors, under the provision of Law No. 146 of October 11, 2001. The agreement is in the form of a non revolving line of credit bearing interest of 6.5% for the first five years and variable for the next 25 years at 125 points over London Interbank offered Rate (LIBOR) and is due on December 1, 2032. As described in Law No. 146, interest payments for the first five years will be financed through .48% of the net increase of the subsidy provided by the Commonwealth of Puerto Rico's general fund. Also, during the first five years any collection from those delinquent accounts will be credited to the loan principal. After the 5 year period, the loan outstanding balance will be restructured for 25 years period.

\$ 705,277

Note payable to CRIM – Law No. 46 - The Municipality entered into a financing agreement with the CRIM in the amount of \$218,307. The agreement is in the form of a non revolving line of credit bearing interest of 2.5% for the first five years and variable for the next 25 years at 125 points over London Interbank offered Rate (LIBOR) and is due on July 1, 2032. During the first five years any collection from those delinquent accounts will be credited to the loan principal. After the 5 year period the loan outstanding balance will be restructured for 25 years period.

96,046

Claims and judgments – Represents the estimated loss of legal cases to be paid subsequent to June 30, 2021. The awarded amount, if any, will be paid with unrestricted funds.

164,938

PR Water and Sewer Authority – This amount represent a payment agreement for the amount due to the Authority.

664,286

Net Pension Liability - As of June 30, 2021 the amount of net pension liability for the proportional share in the cost-sharing multi-employers pension plan.

11,346,825

OPEB Liability - As of June 30, 2021 the amount of Other Postemployment Benefits Liability.

487,189

Retirement System - The debt corresponds to the amount due for additional uniform contribution for fiscal year 2016-2017.

489,075

Community Disaster Loan – represents a loan provided by the Department of Homeland Security for the operational funding for local governments to continue to operate after a substantial revenue loss caused by a major disaster.

3,022,176

Compensated absences – Includes accrued vacations, sick leave and other benefits with similar characteristics such as compensatory time; represents the Municipality's commitment to fund such costs from future operations. Amount is paid with unrestricted funds.

\$ 1,403,320

Total other long-term debt liabilities

\$ 18,379,132

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The annual debt service requirements for the bonds payable and notes payable on June 30, 2021 are as follows:

	<i>Bonds Payable</i>		<i>Notes Payable</i>	
	Principal	Interest	Principal	Interest
2022	\$ 190,000	\$ 234,854	\$ 285,000	\$ 39,673
2023	205,000	248,367	251,287	35,213
2024	215,000	245,567	170,000	19,415
2025	235,000	228,692	173,863	6,520
2026	250,000	210,505		
2027-2031	1,570,000	727,774		
2032-2036	1,111,732	161,461		
	<u>\$ 3,776,732</u>	<u>\$ 2,057,220</u>	<u>\$ 880,150</u>	<u>\$ 100,821</u>

Business-Type Activities

The mortgage payable by the business-type activities is owed by Colinas de Jaguas Project and consists of an 8% mortgage note, payable in monthly installments of \$11,454, including interest, until 2032, collateralized with land and building.

The future principal maturities of the mortgage in each of the next five years and thereafter are as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2022	\$ 64,971
2023	71,096
2024	77,809
2025	85,167
2026 and thereafter	<u>792,731</u>
	<u>\$ 1,091,774</u>

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Long-term liability activity for the year ended June 30, 2021 was as follows:

Primary Government	Beginning Balance (Restated)	Additions	Payments	Ending Balance	Due within One Year
Governmental activities:					
Bonds payable	\$ 3,957,820	\$ -	\$ 181,088	\$ 3,776,732	\$ 190,000
Notes payable	1,155,150		275,000	880,150	285,000
Total long-term debts	5,112,970	-	456,088	4,656,882	475,000
Other long-term liabilities:					
CRIM Law 42	747,432		42,155	705,277	43,645
CRIM Law 46	104,777		8,731	96,046	8,731
Claims and judgments	977,073		812,135	164,938	164,938
PR Water and Sewer Authority	-	664,286		664,286	
Retirement System	464,683	24,392		489,075	
Pension Liability	11,346,825	-		11,346,825	
Community disaster loan	3,022,176			3,022,176	
Compensated absences	1,223,913	179,407		1,403,320	89,694
OPEB Liability	487,189			487,189	
Total other liabilities, governmental activities	18,374,068	868,085	863,021	18,379,132	307,008
Total noncurrent liabilities, governmental activities	\$ 23,487,038	\$ 868,085	\$ 1,319,109	\$ 23,036,014	\$ 782,008
Business-type activities:	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
Business-type activities mortgage payable	\$ 1,151,154	\$ -	\$ 59,380	\$ 1,091,774	\$ 64,971

15. FUND BALANCES

As of June 30, 2021, fund balances are comprised of the following:

	General	Debt Service	CRF	"Canalización Dos Ríos"	Joint Resolution	Other Governmental Funds	Total
Restricted:							
General government	\$ 328,265	\$ -	\$ -	\$ -	\$ -	\$ 3,717	\$ 331,982
Public works						190,144	190,144
Health and welfare			501,694				501,694
Debt service		952,910					952,910
Committed:							
Capital outlays				2,711,234	1,776,171	1,792,120	6,279,525
Public works	996,236						996,236
Public safety							-
General government						6,341	6,341
Assigned:							
General government							-
Public works	417,484						417,484
Public safety						1,679,561	1,679,561
Unassigned	(6,581,138)					(156,086)	(6,737,224)
	<u>\$ (4,839,153)</u>	<u>\$ 952,910</u>	<u>\$ 501,694</u>	<u>\$ 2,711,234</u>	<u>\$ 1,776,171</u>	<u>\$ 3,515,797</u>	<u>\$ 4,618,653</u>

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16. NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets, net of related debt is comprised of the following:

Capital assets, net of accumulated depreciation	\$20,243,297
Outstanding balance on capital related debt	<u>(3,776,732)</u>
Total investment in capital assets, net of related debt	<u>\$16,466,565</u>

17. RETIREMENT PLAN

Substantially all full-time employees of the Municipality participate in the Employees' Retirement System of the Commonwealth of Puerto Rico and its Instrumentalities (ERS). The Employees Retirement System is a statutory trust created by Act No. 447 of May 15, 1951, as amended (Act 447) and a component unit of the Commonwealth.

On April 4, 2013, the Governor of Puerto Rico, signed into law Act No. 3 of 2013, which represents a comprehensive reform of the ERS Act No. 3 became effective on July 1, 2013 and amended the provisions of the different benefit structures under the ERS as further discussed below.

Members who had entered the Employees Retirement System before January 1, 2000 participated in a defined benefit program. Members who began to participate prior to April 1, 1990 (Act 447 Participants) were entitled to the highest benefits structure, while those who began to participate on or after April 1, 1990 (Act 1 Participants) were subject to a longer vesting period and a reduced level of benefits, as provided by Act No. 1 of February 16, 1990 (Act 1 of 1990).

In 1999, Act 447 was amended to close the defined benefit program for new participants and, prospectively, establish a new benefit structure similar to a cash balance plan (this new benefit structure is referred to as System 2000). Members who entered the ERS on or after January 1, 2000 (System 2000 Participants) participate solely in System 2000. Act 3-2013 amended the law to eliminate the lump sum distribution alternative and substitute it for a life annuity payable to the System 2000 Participant. System 2000 Participants do not benefit from any employer contributions. Instead, employer contributions made on account of System 2000 Participants are used to reduce the accumulated unfunded pension benefit obligation of the ERS. System 2000 is not a separate plan as there are no separate accounts for System 2000 Participants. Contributions received from System 2000 Participants are pooled and invested by the ERS together with the assets corresponding to the defined benefit structure of Act 447 and Act 1 of 1990 and the defined contribution structure of System 2000, as amended by Act 3-2013, will be paid from the same pool of assets of the ERS.

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a. Benefits Provided

Retirement benefits for municipality employees include retirement, disability, and death, vested and no vested withdrawals. Employees retiring prior to July 1, 2013, annuity benefits are subject to \$500 minimum monthly. Other benefits for qualifying employees include additional minimum pension, ad-hoc cost-of-living adjustment (COLAs), benefits due to death and disability, medical insurance plan contribution, Christmas bonus, and medication bonus.

Plan members were eligible for merit annuity as long as they have 30 years or more of credited service. The annuity is limited to a minimum of 65% and a maximum of 75% of the average compensation.

The ERS provides basic benefits under the defined benefit program principally consisting of a retirement annuity and death and disability benefits (collectively referred to herein as Basic System Pension Benefits). The ERS also administers benefits granted under various special laws that have provided additional benefits for the retirees and beneficiaries (collectively referred to herein as System Administered Pension Benefits). The System Administered Pension Benefits include, among others, additional minimum pension, death and disability benefits, ad-hoc cost-of-living adjustments and summer and Christmas bonuses. Act 3-2013 and Act 160-2013 amended the various laws providing some of these System Administered Pension Benefits to reduce some of the amounts payable to existing retirees while eliminating the benefits for all future retirees (those retiring after June 30, 2013 and July 31, 2014).

The System Administered Pension Benefits are funded on a pay-as-you-go basis by the participating employers, including the Municipality. The System Administered Pension Benefits corresponding to former employees of the Municipality are obligations of the Municipality. Most of the funds used to cover the System Administered Pension Benefits for other covered employees are required to be paid by the Commonwealth.

Act No. 3, as enacted by legislation on April 4, 2013, constituted a comprehensive a reform of the ERS. Act No. 3 became effective on July 1, 2013 and amended the provisions of the different benefit structures under the ERS, including, but not limited to, the following:

- 1) For active participants of the contributory defined benefit program under Act No. 447 of 1951 and Act No. 1 of 1990, all requirement benefits accrued through June 30, 2013 were frozen, and thereafter, all future benefits will accrue under the defined contribution formula used for System 2000 participants, and will be paid a retirement through lifetime annuity.
- 2) Increased the minimum pension for current retirees from \$400 to \$500 per month.
- 3) The retirement age for Act No. 447 participants is gradually increased from age 58 to age 61.

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- 4) The retirement age for System 2000 participants is gradually increased from age 60 to age 65.
- 5) Transitioning active participants under Act No. 1 and Act No. 447 to a defined contribution plan similar to System 2000.
- 6) Eliminated the merit annuity available who joined the ERS prior to April 1, 1990.
- 7) The retirement age for new employees was increased to age 67, except for new state and municipal police officers, firefighters, and custody officers, which will be age 58.
- 8) The employee contribution rate is 8.50%.
- 9) For System 2000 participants, the retirement will no longer be paid as a lump sum distribution, instead, they will be paid through a lifetime annuity.
- 10) Eliminated or reduced various retirement benefits previously granted by special laws, including Christmas and summer bonuses. The Christmas bonus payable to current retirees was reduced from \$600 to \$200 and was eliminated for future retirees. The summer bonus was eliminated. Resulting employer contribution saving will be contributed to the ERS.
- 11) Disability benefits were eliminated and substituted for a mandatory disability insurance policy.
- 12) Survivor benefits were modified.

b. Contribution Requirements

On June 27, 2017, the Treasury Department issued Circular Letter No. 1300-46-17 in order to convey to the central government agencies, public corporations and municipalities the new implementation procedures to adopt, effective July 1, 2017, a new "pay-as-you-go" (PayGo) mechanism for the ERS.

Subsequently, on August 23, 2017, the Governor signed into law the "Act to Guarantee the Payment to Our Pensioners and Establish a New Plan for Defined Contributions for Public Servants" (Act No. 106), which reformed the Commonwealth Retirement Systems. Act No. 106 terminated the previously existing pension programs for the ERS's participants as of June 30, 2017. The members of the prior programs and new system members hired on and after July 1, 2017 are now enrolled in a new defined contributions program. Act No. 106 also established by law the PayGo mechanism for the payment of accumulated pension benefits and eliminated employers' contributions and other analogous contributions.

Under the new pension system, the payments of the accumulated pensions will be disbursed starting July 1, 2017 from the funds deposited in a trust held under the control

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of the Secretary of the Treasury of the Commonwealth of Puerto Rico but separated from the assets of the Commonwealth of Puerto Rico. The trust account will include the net proceeds of the liquidations of the net assets of the three retirement systems, and a "PayGo" charge imposed to the covered sponsoring employers. The disbursement of the benefits of all the pensioners will be guaranteed by the general fund of the Commonwealth of Puerto Rico.

Furthermore, Act No. 106 modified the ERS's governance. Under Act No. 106, the ERS' Board of Trustees was substituted with a new Retirement Board, which is currently responsible for governing all of the Commonwealth's Retirement Systems.

Act No. 106 also ordered a suspension of the ERS's loan programs and ordered a merger of the administrative structures of the retirement systems. At the Retirement Board's discretion, the servicing of the ERS's existing loan portfolio may be externalized. Pursuant to Act No. 106, the employees of the ERS that are not retained under the new administrative structure will be transferred to other public agencies in conformity with Act No. 8 of February 8, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Until the PayGo Reform described above, the Municipality was required to follow the provisions of Statement No. 68 of the Governmental Standard Board, Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27 and Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68. Statement No. 68 of the Governmental Accounting Standards Board, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 (GASB 68), which became effective for the year ended June 30, 2015. This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria as is the case of the ERS. As the result of such reform, the Municipality is required to implement the requirements of GASB Statement No. 73 of the Governmental Standard Board, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68 (GASB 73) during the year ended June 30, 2020.

As of the date of the release of this report, the ERS has not issued its 2020 basic financial statements, nor has it provided the Municipality with the required information to implement the requirements of GASB 73. Therefore, the accompanying governmental activities financial statements do not have any adjustments that will be necessary for the Municipality to account for its proportionate share of the net pension liability, deferred inflow of resources and deferred outflow of resources in the statement of net assets as of July 1, 2020 and June 30, 2021, as well as the effect in the recorded pension expense in the statement of activities for the year ended June 30, 2021. Also, additional

COMMONWEALTH OF PUERTO RICO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2021

disclosures required by GASB 73 as well as required supplementary information have been omitted from these basic financial statements.

The pension costs recognized in the accompanying financial statements are equal to the statutorily required contributions, with a liability recorded for any unpaid required contributions, which is not in accordance with accounting principles generally accepted in the United States of America.

c. Other Postemployment Benefits (OPEB)

1) Plan Description

The Municipality is a participating employer in the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities Medical Insurance Plan Contribution ("ERS-MIPC"). ERS MIPC is an unfunded, cost sharing, multi-employer defined benefit plan sponsored by the Commonwealth. Substantially all fulltime employees of the Commonwealth's primary government, and certain municipalities of Puerto Rico and certain component units of the Commonwealth not having their own postemployment benefit plan, are covered by the OPEB. Commonwealth employees became members upon their date of employment. Plan members were eligible for benefits upon reaching the pension benefits retirement ages.

2) Benefits Provided

ERS MIPC covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member provided the member retired prior to July 1, 2013 (Act No. 483, as amended by Act No. 3).

3) Contributions

The contribution requirement of ERS MIPC is established by Act No. 95 approved on June 29, 1963. This OPEB plan is financed by the Commonwealth on a pay-as-you-go basis. The funding of the OPEB benefits is provided to the ERS through legislative appropriations each July 1 by the Commonwealth's General Fund for former government and certain public corporations without own treasuries employees, and by certain public corporations with own treasuries and municipalities for their former employees. The Municipality's contribution is financed through the monthly PayGo charge. There is no contribution requirement from the plan member during active employment. Retirees contribute the amount of the healthcare insurance premium not covered by the Commonwealth contribution. As a result, these OPEB are 100% unfunded. The legislative appropriations are considered estimates of the payments to be made by the ERS for the healthcare benefits throughout the year.

COMMONWEALTH OF PUERTO RICO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2021

- 4) OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB; other GASB Statement 75 required disclosures

The ERS have not issued its audited financial statements as of and for the fiscal year ended June 30, 2020 and 2021 nor has it provided the Municipality with the audited schedules of employment allocations and OPEB amounts by employer as of June 30, 2020 (Municipality's measurement date), necessary to comply with the requirements of **GASB Statement No. 75** "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", as of June 30, 2021. As a result, amounts to be reported as deferred outflows/inflows of resources related to OPEB, the net OPEB liability, applicable disclosures and required supplementary information have been omitted.

18. LEASES

Operating Leases

Leasing arrangement with the Municipality as lessor:

- a. The Municipality leases spaces in its Market Place and Transportation center under operating lease agreements with terms ranging from one to five years.
- b. Total income from leases during the year ended June 30, 2021 was approximately \$103,772.
- c. The Municipality retains title to its leased property. The lessee pays taxes, licenses, insurance, and maintenance costs of the leased assets.

Leasing arrangements with the Municipality as lessee.

The Municipality is obligated under noncancelable operational leases, with periods not longer than one year.

19. CONTINGENCIES

The Municipality receives Federal Grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, management believes that any required reimbursements would not be material.

The Municipality is a defendant and/or co-defendant in various lawsuits which claim actual damages. Some of these lawsuits are covered by insurance. The Municipality's management and outside counsel believe that it is probable that any potential liability that might exist, if any, in excess of the insurance, will not affect significantly the financial position of the Municipality.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

20. COMMITMENTS

The Municipality of Ciales had several outstanding or planned construction projects as of June 30, 2021. These projects are evidenced by contractual commitments with contractors. The construction projects are commitments of the Canalización Dos Ríos, Joint Resolution and Other Governmental funds.

21. TAX ABATEMENT

A tax abatement is a reduction in tax revenues or an exemption from tax expense that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action that after the agreement has been entered into, it contributes to economic development or otherwise benefits the governments or the citizens of those governments. The Municipality's tax revenues may be reduced not only as a result of tax abatement agreements it enters into but also as a result of tax abatement agreements entered into by other governments, including the Commonwealth of Puerto Rico and its instrumentalities. Agreements outstanding during fiscal year 2020-2021 are as follows:

Commonwealth of Puerto Rico Agreements

Act 168 of 1968, as amended – “Act to Grant Tax Exemptions to Hospitals”

Purpose: To grant tax incentives to hospitals and other applicable health providers' facilities to promote their development by providing the ability to raise funds to invest on their own operational needs.

Tax Benefits/Exemptions:

- Tax credit up to fifteen percent (15%) of the total eligible payroll expense to be used to reduce up to fifty percent (50%) of income taxes over eligible health service revenues.
- Exemption of a hundred percent (100%) from the payment of real and personal property over assets used to provide health services.
- Exemption of a hundred percent (100%) from the payment of state excise taxes over the acquisition of any equipment, machinery and effects used to provide medical diagnostics and treatments.
- No hospital or eligible health service facility shall be subject to municipal license taxes, excise taxes and other municipal income taxes levied by a municipal ordinance.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Act 225 of 1995, as amended – “Agricultural Tax Incentives Act”

Purpose: To establish public policy in the agricultural sector and other related economic sectors. Also, to establish the requirements to qualify as “bona fide farmers” and to provide them with all kinds of exemptions for the payment of income taxes, property taxes (real and personal), municipal licenses, construction excise taxes and any other state or municipal taxes or rights.

Tax Benefits (Exemptions):

- Exemption of ninety percent (90%) of income taxes for revenues earned from agricultural business.
- Tax credit up to fifty percent (50%) of the total eligible investment.
- Exemption of a hundred percent (100%) for the payment of real and personal property over assets used intensively for agricultural businesses and purposes.
- Exemption of a hundred percent (100%) for the payment of state excise taxes over the acquisition of any equipment, machinery and effects used in the agricultural business.
- No “bona fide farmer” shall be subject to municipal license taxes, excise taxes and other municipal income taxes levied by a municipal ordinance.

Act 135 of 1998, as amended – “Tax Incentives Act”

Purpose: To provide a tax incentives program that stimulates the creation of local capital; promotes the development of aerial and marine harbor infrastructure; the exportation of products manufactured in Puerto Rico; stimulates the development of strategic industries; promotes the creation of small and medium businesses; the establishment of regional and central corporate offices and distribution centers in Puerto Rico; the creation of jobs and the development of human resources; and to stimulate the development and distribution of technology in Puerto Rico.

Tax Benefits/Exemptions:

- Tax-exempt businesses that hold a decree under this Act shall be subject to a fixed income tax rate of seven percent (7%) on their net industrial development income (excluding the revenue earned from investments described in item (j) of Section 2 of this Act), with other provisions that would lower the tax rate.
- Tax-exempt businesses under this Act that manufacture textiles, clothing items produced with fabrics or other materials, articles made of leather or faux leather and shoes and/or dedicated to the canning of fish, shall be subject to a fixed income tax rate of four percent (4%), with other provisions that would lower the tax rate.

COMMONWEALTH OF PUERTO RICO
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

- Tax-exempt businesses under this Act whose operations are located in Vieques or Culebra or in a municipality with similar economic and/or employment situations shall be totally exempt from the payment of income taxes on the revenues from the industrial development activity during the first ten (10) years beginning on the year of commencement of operations. After the ten-year period, the tax-exempt business shall be subject to a fixed income tax rate of two percent (2%).
- Tax-exempt businesses that are service units that hold a decree under paragraph sixteen (16) of item (i) of Section 2 of this Act shall be subject to a fixed income tax rate of four percent (4%) on their net industrial development income from operations that exclusively cover markets in Central and South America, or to a two percent (2%) fixed rate on their net industrial income from operations that cover markets from North America through South America or the global market.
- Shareholders or partners of tax-exempt businesses that hold a decree under this Act that are individuals will have the right to an income tax credit equal to thirty percent (30%) of their proportional participation in the fixed tax rate on the net industrial development income paid by the tax-exempt business.
- Tax-exempt businesses that hold a decree under this Act, are dedicated to manufacturing and generate a net industrial development income, calculated without taking into account the benefits of the special deductions provided by this Act, of less than \$30,000 per production job, shall enjoy a special payroll deduction equal to a fifteen percent (15%) of the production payroll of the tax-exempt business, up to fifty percent (50%) of the net industrial development income computed without taking into account this special deduction.
- Special deduction equal to the amount of job training expenses incurred to improve productivity and quality control, to promote total quality management and to better the communication skills of their employees, incurred in excess of the average annual amount incurred in these expenses during the three (3) tax years ending after the effective date of this Act.
- Special deduction that equals the amount of expenses incurred in the research, experimentation and development of new products or industrial processes, or in the improvement of existing ones, that is deductible in the tax year under Subtitle A of the Puerto Rico Internal Revenue Code.
- Tax-exempt businesses that hold a decree under this Act shall have the choice to deduct in the tax year in which they are incurred the amounts invested in the construction and/or purchase of buildings, structures, machinery and equipment, instead of capitalizing the expenses made as required by the Puerto Rico Internal Revenue Code, as long as the assets have not been previously used by another person or business in Puerto Rico and they are utilized for the manufacturing of products or for providing the services for which the benefits under this Act were granted.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- Special deduction for the purchase of products manufactured in Puerto Rico that equals fifteen percent (15%) of purchase amount, reduced by the average of the purchases made of these products during the year 2000. This deduction is granted only for purchases of products that have been manufactured by companies not related to the tax-exempt business.
- Ninety-percent (90%) exemption on municipal and Commonwealth taxes on real and personal property.
- Sixty-percent (60%) exemption on municipal license taxes, municipal construction excise taxes and other municipal taxes levied by any municipal ordinance. However, tax-exempt businesses described in paragraph (2) of item (a) of Section (3) of this Act shall be granted a seventy-five (75%) exemption on municipal license taxes, municipal construction excise taxes and other municipal taxes; and for those described in paragraph (3) of item (a) of Section (3) of this Act, the exemption will be ninety percent (90%).
- Complete exemption on state excise taxes following the terms indicated in item (c) of Section (6).

Act 255 of 2002 – “Savings and Loans Associations Act, as amended”

Purpose: To permit the free offering of products and services by savings and loans associations under terms and conditions similar to the other participants of the financial markets; to promote the offering of financial resources and services to small and medium-sized businesses through savings and loans structures; and to facilitate the economic integration of the savings and loans associations with other economic and financial sectors.

Tax Benefits/Exemptions:

- The savings and loans associations, their subsidiaries or affiliates, as well as the revenue of all of their activities/operations, their assets, capital, reserves and surplus of income, will be exempt from the payment of income taxes, property taxes, state excise taxes or of any other tax imposed or to be imposed by the Commonwealth or any of its political subdivisions, except for the sales and use tax established in the Sections 4020.01 and 4020.02 of the Puerto Rico Internal Revenue Code; the tax authorized by Section 6080.14; the taxes established in Sections 4210.01, 4210.02 and 4210.03; and the excise taxes under Chapter 2 of Subtitle C of Act 1 of 2011.
- All shares and securities issued by the associations, their subsidiaries and affiliates, as well as the dividends and interest paid on them, will be exempt of any type of tax assessment, including income, property, excise, license or any other tax imposed or to be imposed by the Commonwealth or any of its political subdivisions.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- Exemption from the payment of state and municipal license and excise taxes, rights, charges, permits and registration fees.

Act 73 of 2008 – “Economic Incentives Act for the Development of Puerto Rico”

Purpose: To provide the adequate environment and opportunities to continue developing local industries; to offer an attractive tax proposal to attract direct foreign investment and to promote economic development and social betterment in Puerto Rico.

Tax Benefits/Exemptions:

- The tax-exempt businesses that hold a decree under this Act shall be subject to a fixed income tax rate of four percent (4%) on their net industrial development income, with other provisions that would lower the tax rate. Also, they will have a 100% exemption on the income earned from eligible investments.
- A special deduction for investment in buildings, structures, machinery and equipment in the taxable year during which these were incurred, in lieu of any capitalization of expenses.
- A tax credit for purchasing products manufactured in Puerto Rico equal to twenty-five percent (25%) of the purchases of such products.
- A tax credit to reduce the cost of electric power of up to 10% of the payments made to the Puerto Rico Electric Power Authority for the net electric power consumption.
- Sixty-percent (60%) exemption on municipal license taxes, municipal construction excise taxes and other municipal taxes levied by any municipal ordinance.
- Ninety-percent (90%) exemption on municipal and Commonwealth taxes on real and personal property.

Not-for-profit Organizations

Not-for-profit organizations are entities, incorporated or not, dedicated to the offering of services that, under the Puerto Rico Internal Revenue Code, qualify for an exemption from the payment of state income taxes. For example, entities created for charitable, literary, scientific and educational purposes; professional organizations and certain clubs and fraternity associations can request this exemption subject to their compliance with the requirements stated in the Puerto Rico Internal Revenue Code. Generally, these organizations are 100% exempt from the payment of property taxes, municipal license taxes and municipal construction excise taxes. Title V, Article 5.01, items (e) through (g) of Act 83 of 1991 – “Municipal Property Tax Act, as amended,” states the types of organizations that are exempt from the payment of personal and real property taxes. For municipal license taxes, Section 9 – “Exemptions” of Act 113 of 1974 – “Municipal License Taxes Act, as amended,” establishes the organizations that are exempt from the payment of municipal

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

license taxes. Finally, municipal ordinances state the percentage of construction excise taxes, if any, that these types of organizations must pay.

Act' Name or Description	Tax Category	Percent	Amount
		Abated	Abated 2020-2021
Act 135 of 1998, as amended – "Tax Incentives Act"	Real property tax	90%	\$ 25,871
	Personal property tax	90%	77,882
			<u>\$ 103,753</u>
Act 73 of 2008, as amended – "Economic Incentives Act for the Development of PR"	Personal property tax	90%	<u>\$ 107</u>
Not-for Profit Organizations	Real property tax	90%	\$ 59,752
	Personal property tax	90%	322
			<u>\$ 60,074</u>
Act 255 of 2002 – "Savings and Loans Associations Act, as amended"	Real property tax	90%	\$ 42,123
	Personal property tax	90%	70,588
			<u>\$ 112,711</u>
Act 225 of 1995, as amended – "Agricultural Tax Incentive Act"	Personal property tax	90%	<u>\$ 12,237</u>

22. FUND RECLASIFICATIONS AND RESTATEMENTS

The Municipality reclassified into the general fund certain governmental funds which were previously reported within other governmental funds. The beginning fund balances of the respective funds affected by the fund reclassifications is as follows:

General Fund	Debt Service Fund	Property Insurance Fund	CRF	"Canalización Dos Ríos"	Joint Resolution	Other Governmental Funds	Total
\$ (3,752,937)	\$ 369,312	\$ 1,649,966	\$ -	\$ 2,711,234	\$ 1,745,062	\$ 1,801,316	\$ 4,523,953
(988,179)	-	(1,649,966)	767,572	-	-	1,870,573	-
<u>\$ (4,741,116)</u>	<u>\$ 369,312</u>	<u>\$ -</u>	<u>\$ 767,572</u>	<u>\$ 2,711,234</u>	<u>\$ 1,745,062</u>	<u>\$ 3,671,889</u>	<u>\$ 4,523,953</u>

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**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The following restatements have been made in the Governmental Wide Financial Statements, which are reported as an adjustment to the beginning net position:

Description	Total
Net position, as the beginning	\$ (9,624,253)
Pension liability	11,853,670
Deferred outflow	(2,630,579)
Deferred inflow	3,179,731
OPEB liability	(487,189)
Net Position, beginning, as restated	<u>\$ 2,291,380</u>

23. SUBSEQUENT EVENTS

In preparing these financial statements, the Municipality has evaluated significant transactions for potential recognition or disclosure through February X, 2023, the date the financial statements were issued. Based on such analysis, the following subsequent events or transaction need to be disclosed.

Forgiveness – Community Disaster Loan

As disclosed in Note 10, the Municipality recorded an outstanding principal balance of \$5,000,000 as of June 30, 2021, related to the Community Disaster Loan. On September 30, 2021, the United States Congress passed the Extending Government Funding and Delivering Emergency Assistance Act (P.L. 117-43). According to P.L. 117-43 SEC. 1601. (a): "Repayments of the remaining balances of all loans, as of September 30, 2021, by the Federal Emergency Management Agency under section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184) are hereby cancelled". Accordingly, the outstanding balance of principal and interest of the referenced CDL as of September 30, 2021, was cancelled.

Approval of Commonwealth's Plan of Adjustment

On January 18, 2022, a Federal Judge approved the Commonwealth's of Puerto Rico Plan of Adjustment, a key component to comply with PROMESA Act. Under this Plan of Adjustment, the Commonwealth:

- Reduces the outstanding Commonwealths debt and other claims by almost 80%, from \$33 billion of existing claims to \$7.4 billion in new debt.
- Reduces the Commonwealth's total debt service payments (including COFINA Senior Bonds) by more than 60%, from \$90.4 billion to \$34.1 billion, saving the Government of Puerto Rico almost \$60 billion in debt service payments.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- Reducing maximum annual debt service payments from \$3.9 billion to \$1.15 billion per year.
- Before PROMESA, the Government paid 25 cents of every dollar it collected in taxes and fees to creditors. Under this plan it would be less than 7.2 cents.
- Upon the final approval of the Plan, the Commonwealth is expected to gain access to the capital markets.

Taxpayer's Benefit for the Payment Property Taxes Debts

The provisions and terms of the CRIM's Fiscal Plan (the Plan), certified by the Financial Oversight and Management Board for Puerto Rico, established the requirements of taking some actions in relation with the outstanding balances of accounts receivable from property taxpayers. In order to implement the provisions of the Plan, on September 24, 2021, the CRIM's Governing Board approved Regulation No. 9323 "Taxpayer's Benefit for the Payment of Debts" (the Regulation). On November 4, 2021, the Regulation was finally approved and registered in the Department of State. The Regulation established the "Program for the Collection of Outstanding Debts" (the Program), granting discounts over amounts due for certain fiscal years. Regulation No. 9323 grants all taxpayers and the CRIM the opportunity to clarify any situation related to real property including, but not limited to, ownership, taxation, records, among other matters, without losing the benefit of claiming any discounts. Also, this regulation provided alternatives to property taxpayers for the payment of any outstanding past due balances owed as of fiscal year ending June 30, 2020.

In accordance with the provisions of the Regulation, the amounts collected will be distributed in accordance with the following waterfall payment: a) 5% of the basic contribution to cover the Program's operational costs, then, b) for payments of any outstanding debt related to the nullification of Law No. 29 of 2019, then, c) for payment of any outstanding debt related to Law No. 42 of 2000 and Law No. 146 of 2002 and then, d) the net amount, if any, to the Municipality's general fund. As a result of the Program, the Municipality have available funds of \$4.1 million for the payment of debt. From those funds \$1.1 million were used to extinguish the outstanding debt related to Act No. 146. The remaining funds were used to pay \$2 million for accrued interest and \$1.2 million of principal balance related to the outstanding balances owed by the Municipality related to Act. No. 42. Also, as a part of the terms for the repayment of the remaining outstanding balance owed related to Act. No. 42, the Municipality will have the benefit of the forgiveness of \$23.5 million related to accrued interest payable.

COMMISSION OF THE EUROPEAN COMMUNITIES
 DEPARTMENT OF ECONOMIC AND FINANCIAL AFFAIRS
 DIRECTORATE-GENERAL FOR ECONOMIC AND FINANCIAL AFFAIRS
 UNIT FOR THE MONITORING OF THE BUDGETARY SITUATION

Country	1990	1991	1992	1993
Belgium	100.0	100.0	100.0	100.0
France	100.0	100.0	100.0	100.0
Germany	100.0	100.0	100.0	100.0
Greece	100.0	100.0	100.0	100.0
Italy	100.0	100.0	100.0	100.0
Netherlands	100.0	100.0	100.0	100.0
Portugal	100.0	100.0	100.0	100.0
Spain	100.0	100.0	100.0	100.0
United Kingdom	100.0	100.0	100.0	100.0
Ireland	100.0	100.0	100.0	100.0
Greece	100.0	100.0	100.0	100.0
Spain	100.0	100.0	100.0	100.0
Portugal	100.0	100.0	100.0	100.0
Italy	100.0	100.0	100.0	100.0
France	100.0	100.0	100.0	100.0
Germany	100.0	100.0	100.0	100.0
Belgium	100.0	100.0	100.0	100.0
Netherlands	100.0	100.0	100.0	100.0
United Kingdom	100.0	100.0	100.0	100.0
Ireland	100.0	100.0	100.0	100.0

REQUIRED SUPPLEMENTARY INFORMATION

Country	1990	1991	1992	1993
Belgium	100.0	100.0	100.0	100.0
France	100.0	100.0	100.0	100.0
Germany	100.0	100.0	100.0	100.0
Greece	100.0	100.0	100.0	100.0
Italy	100.0	100.0	100.0	100.0
Netherlands	100.0	100.0	100.0	100.0
Portugal	100.0	100.0	100.0	100.0
Spain	100.0	100.0	100.0	100.0
United Kingdom	100.0	100.0	100.0	100.0
Ireland	100.0	100.0	100.0	100.0
Greece	100.0	100.0	100.0	100.0
Spain	100.0	100.0	100.0	100.0
Portugal	100.0	100.0	100.0	100.0
Italy	100.0	100.0	100.0	100.0
France	100.0	100.0	100.0	100.0
Germany	100.0	100.0	100.0	100.0
Belgium	100.0	100.0	100.0	100.0
Netherlands	100.0	100.0	100.0	100.0
United Kingdom	100.0	100.0	100.0	100.0
Ireland	100.0	100.0	100.0	100.0

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 929,688	\$ 929,688	\$ 929,688	\$ -
Municipal license taxes	451,768	451,768	489,911	38,143
Sales and use taxes	327,774	327,774	389,259	61,485
Licenses and permits	481,831	481,831	355,400	(126,431)
Charges for services and rent	95,997	95,997	103,772	7,775
Intergovernmental revenues:				
State contributions	3,127,087	3,127,087	2,915,480	(211,607)
Interest, fines, and penalties	5,000	5,000	-	(5,000)
Other revenues	1,399,250	1,399,250	40,261	(1,358,989)
Total revenues	<u>6,818,395</u>	<u>6,818,395</u>	<u>5,223,771</u>	<u>(1,594,624)</u>
EXPENDITURES				
Current:				
General government	4,542,801	4,700,381	4,358,839	341,542
Public safety	863,832	764,942	762,344	2,598
Public works	1,144,234	1,108,000	1,069,947	38,053
Culture	267,528	245,072	226,363	18,709
Health and welfare	-	-	163,997	(163,997)
Total expenditures	<u>6,818,395</u>	<u>6,818,395</u>	<u>6,581,490</u>	<u>236,905</u>
Excess of expenditures over revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,357,719)</u>	<u>\$ (1,357,719)</u>

Explanation of Differences:

Sources/Inflows of resources:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 5,223,771
Differences - budget to GAAP:	
Non-budgeted revenues	2,709,049
Net change in receivables	(890,547)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances \$ 7,042,273

Uses/outflows of resources:

Actual amounts (budgetary basis) "total changes to appropriations" from the budgetary comparison schedule	\$ 6,581,490
Differences - budget to GAAP:	
Net change in payables	(1,338,217)
Non-budgeted expenditures	2,918,120
Current year encumbrances recorded as expenditures for budgetary purposes	(1,019,304)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances \$ 7,142,089

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTE TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

a. Budgetary Control

The Municipality prepares its annual budget for all of its operations and activities. Such legally adopted budget is based on expected expenditures by the program and estimated resources by source. The annual budgets are developed using elements of performance-based program budgeting and zero-based budgeting and include estimates of revenues and other resources for the ensuing fiscal year under laws and regulations existing at the time the budgets are prepared.

The Mayor must submit, for the fiscal year commencing on the next July 1, an annual budgetary resolution project (the Project) to the Commissioner of Municipal Affairs of the Commonwealth (the Commissioner) and the Municipal Legislature no later than May 10 and May 15, respectively. The Commissioner preliminarily verifies that the Project complies with all the applicable laws and regulations and may provide comments and suggestions to the Mayor on or before June 13.

The Municipal Legislature has ten (10) business days, but not later than June 13, to discuss and approve the Project with modifications. The Municipal Legislature may amend the budgets submitted by the Mayor but may not increase any items so far to cause a deficit without imposing taxes or identifying other sources of revenue to cover such deficit. After the Municipal Legislature modifies and preliminarily approves the Project, the modified Project is sent back to the Mayor for his approval or rejection within 6 days. The Mayor may decrease or eliminate any line item but may not increase or insert any new line item in the budgets. The Mayor may also veto the budgets in their entirety and return it to the Municipal Legislature with his objections. If the Mayor rejects the Project, the Municipal Legislature will have up to 8 days to adopt or reject the recommendations or objections of the Mayor. The approved Project is sent again to the Mayor, which then would have 3 days to sign and approve it. If the budgets are not adopted prior to the end of the deadlines refined to above, the annual budgets for the preceding fiscal year, as approved by the Legislature and the Mayor, are automatically renewed for the ensuing fiscal year until the Municipal Legislature and the Mayor approve new budgets. This permits the Municipality to continue doing payments for its operations and other purposes until the new budgets are approved.

The annual budget may be updated for any estimate revisions as well as fiscal year-end encumbrances and may include any additional information requested by the Municipal Legislature. The Mayor may request subsequent amendments to the approved budgets, which are subject to the approval of the Municipal Legislature. The Municipality's Department of Finance have the responsibility to ensure that budgetary spending control is maintained. For day-to-day management control purposes, expenditures plus encumbrances may not exceed budgeted amounts at the expenditure-type level of each cost center (activity within a program within a fund). The Mayor may transfer unencumbered appropriations within programs and among funds. The Municipal Legislature may transfer amounts among programs within and among funds.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTE TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the functions/program level (general government, public safety, urban affairs, culture and recreation, health and welfare, urban development, economic development, education, and capital outlays) within the general fund. Under the laws and regulations of the Commonwealth, the appropriations made for any fiscal year shall not exceed the total revenues, including available surplus, estimated for said fiscal year unless the imposition of taxes sufficient to cover said appropriations is provided.

b. Budgetary Accounting

The Municipality's annual budget is prepared using the budgetary (statutory) basis of accounting, which is not in accordance with GAAP. According to the budgetary basis of accounting, revenue is generally recorded when cash is received, except in the case of municipal license taxes collected prior to June 30 but pertaining to the next fiscal year are recorded as revenue in the following budget year. Borrowings may be used to finance budgetary excess of expenditures over revenues.

The Municipality uses encumbrance accounting to record the full amount of purchase orders, contracts and other commitments of appropriated resources as deductions from the appropriation prior to actual expenditure. In the governmental funds, encumbrance accounting is a significant aspect of budgetary control. Accordingly, expenditures are generally recorded when the related expenditure is incurred or encumbered. Available appropriations and encumbrances are established to lapse one fiscal year after the end of the fiscal year. Amounts required to settle claims and judgments against the Municipality, and certain other liabilities, are not recognized until they are encumbered or otherwise processed for payment.

Unencumbered appropriations and encumbrances lapse at fiscal year-end. Other appropriations, mainly capital projects appropriations, are continuing accounts for which the Municipal Legislature has authorized that an unspent balance from the prior year be carried forward and made available for current spending.

The accompanying supplemental budgetary comparison schedule - general fund provides information about the general fund's original budget, its amendments, and the actual results of operations of the general fund under the budgetary basis of accounting for the ensuing fiscal year. On June 30, 2021, the Municipality has outstanding encumbrances in the general fund amounting to \$1,019,305.

Supplementary Information Required by the U. S.
Department of Housing and Urban Development
Form HUD-900 (Rev. 1-68)

Section 800

Line Item	Description	Amount	Percentage
100	Basic	100.00	100.00
200	Supplemental	100.00	100.00
300	Subtotal	200.00	200.00

**SUPPLEMENTARY INFORMATION REQUIRED BY THE U. S.
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Line Item	Description	Amount	Percentage
400	Supplemental	100.00	100.00
500	Subtotal	100.00	100.00
600	Supplemental	100.00	100.00
700	Subtotal	100.00	100.00
800	Supplemental	100.00	100.00
900	Subtotal	100.00	100.00

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL DATA SCHEDULE – RQ-052
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
JUNE 30, 2021

Balance Sheet

Line Item Number	Description	Housing Choice Vouchers	Cares Act Funding	Total
Assets				
111	Cash - unrestricted	\$ 24,829	\$ -	\$ 24,829
113	Cash - restricted	12,425	219	12,644
100	Total cash	37,254	219	37,473
Capital Assets				
164	Furniture, equipment & machinery	48,920	-	48,920
165	Accumulated depreciation	(48,920)	-	(48,920)
160	Total capital assets, net	-	-	-
290	Total assets	\$ 37,254	\$ 219	\$ 37,473
Liabilities and Equity				
312	Account payable	\$ 7,454	\$ -	\$ 7,454
342	Unearned revenue	-	219	219
310	Total current liabilities	7,454	219	7,673
300	Total liabilities	7,454	219	7,673
Equity				
511.4	Restricted net position	10,743	-	10,743
512.4	Unrestricted net position	19,057	-	19,057
513	Total equity - net position	29,800	-	29,800
600	Total liabilities and equity	\$ 37,254	\$ 219	\$ 37,473

See notes to Financial Data Schedule.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
FINANCIAL DATA SCHEDULE – RQ-052
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM (CONTINUED)
JUNE 30, 2021

Income Statement

Line Item Number	Description	Housing Choice Vouchers	Cares Act Funding	Total
Revenues				
70600	HUD PHA operating grants	\$ 382,792	\$ 21,852	\$404,644
71100	Investment income - unrestricted	25		25
71400	Fraud recovery	816		816
71500	Other revenues	17,919		17,919
70000	Total revenues	401,552	21,852	423,404
Expenses				
	<i>Administrative:</i>			
91100	Administrative salaries	48,139	-	48,139
91900	Other	5,054	21,852	26,906
91000	Total operating - administrative	53,193	21,852	75,045
97300	Housing assistance payments	330,596	-	330,596
97350	HAP portability-in	7,020	-	7,020
90000	Total expenses	390,809	21,852	412,661
10000	Excess (deficiency) of total revenues over (under) total expenses	\$ 10,743	\$ -	\$ 10,743

Memo Account Information

11170	Administrative fee equity	\$ 19,057	\$ -	\$ 19,057
11180	Housing assistance payments equity	\$ 10,743	\$ -	\$ 10,743
11190	Unit months available	888		
11210	Number of unit months leased	808		

See notes to Financial Data Schedule.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE
SECTION 8 HOUSING CHOICE VOUCHERS PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. BASIS OF PRESENTATION

The accompanying Financial Data Schedule ("FDS") is a trial balance of the financial statements of the Section 8 Housing Choice Voucher Program administered by the Municipality of Ciales. The FDS was created in order to standardize the financial information reported ("REAC"), as required by the Uniform Financial Reporting Standards ("UFRS"). REAC is the US Department of Housing and Urban Development ("HUD") national management center created to assess the condition of HUD owned and assisted properties. The UFRS are rules to implement requirements of 24 CFR, Part 5, Subpart H, for the electronic filing of financial information to HUD. Because the FDS presents only a selected portion of the operations of Municipality, it is not intended to, and does not present, the financial position and changes in the net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In accordance with the guidelines for reporting and attestation requirements of UFRS, the accompanying FDS is included as information supplementary to the financial statements and is prepared using the accrual basis of accounting.

SUPPLEMENTARY INFORMATION

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through Subrecipient	Federal Disbursements/ Expenditures
U.S. Department of Housing and Urban Development (HUD)				
Direct Program:				
Section 8 Housing Choice Vouchers	14.871		\$ -	\$ 382,792
Section 8 Housing Choice Vouchers - Covid 19			-	21,852
Pass-through State-Commonwealth of Puerto Rico/Commissions				
Office of Municipal Affairs-				
Community Development Block Grant-States Program	14.228		-	545,607
Pass-through Municipality of San Juan:				
Housing Opportunities for Persons with Aids	14.241		-	13,992
Subtotal U. S. Department of HUD			-	964,243
U.S. Department of Health and Human Services (HHS)				
Pass-through the Puerto Rico Family Department:				
Child Care and Development Block Grant	93.575		-	363,450
Subtotal U. S. Department of HHS			-	363,450
U.S. Department of Homeland Security				
Direct Program:				
Community Disaster Loans	97.030			328,365
Pass-through the GAR (Governor's Authorized Representative):				
Disaster Grant-Public Assistant (Presidentially Declared Disasters)	97.036			205,200
Subtotal U.S. Department of Homeland Security				533,565
U.S. Department of Agriculture				
Pass-through Puerto Rico Education Department:				
Child and Adult Care Food Program	10.558		-	33,057
Subtotal U.S. Department of Agriculture			-	33,057
U.S. Department of Treasury				
Pass-through the Puerto Rico Fiscal Agency and Financial				
Advisory Authority ("AAFAF"):				
Coronavirus Relief Fund	21.019		-	1,548,310
Subtotal U.S. Department of Treasury			-	1,548,310
TOTAL			\$ -	\$ 3,442,625

See notes to the Schedule of Expenditures and Federal Awards.

**COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Municipality under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the Municipality, it is not intended to and does not present the financial position and changes in net position of the Municipality.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures related to Disaster Grants – Public Assistance (Assistance Listing Number 97-036) are recognized when incurred and approved by the granting agency.

3. INDIRECT COST RATE

The Municipality did not elect to use the ten (10) percent of the minimum indirect cost rate allowed under the Uniform Guidance.

4. RECONCILIATION OF EXPENDITURES PRESENTED IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE EXPENDITURES PRESENTED IN THE BASIC FINANCIAL STATEMENT

The expenditures of the schedule are included in the Municipality's basic financial statements. The reconciliation of expenditures in the basic financial statements to the Schedule of Expenditures of Federal Awards is as follows:

	<u>Expenditures</u>
Total federal expenditures per schedule	<u>\$ 3,442,625</u>
Federal expenditures per basic financial statements included within:	
General Fund	328,365
FEMA Fund	205,200
CRF Fund	1,548,310
Federal expenditures included in other governmental funds	<u>1,360,750</u>
Total	<u>\$ 3,442,625</u>

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

5. OUTSTANDING LOANS OF FEDERAL FUNDS

The following is a summary of outstanding loans at cost by Assistance Listing Number as of June 30, 2021. Federal funded loans provided under these programs are included as expenditure on the schedule of expenditure of Federal Awards. Per Uniform Guidance, loans proceed that were received and expended in prior years are not considered federal awards expended (and thus not shown on the schedule of expenditures of federal awards) as those loans do not include continuing compliance requirements other than repayment of the loans. The Municipality is required to identify in the notes to the schedule of expenditures awards the balances outstanding at the end of the period.

	<u>Assistance Listing Number</u>	<u>Amount Outstanding</u>
Community Disaster Loan	97.030	\$ <u>3,022,176</u>

INTERNAL CONTROLS AND COMPLIANCE
REPORT ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
ISSUED BY THE AUDITORS

INTERNAL CONTROLS AND COMPLIANCE

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and
Municipal Legislature
Municipality of Ciales
Ciales, Puerto Rico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Municipality of Ciales, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, and have issued our report thereon date February X, 2023. The report on the governmental activities was qualified because the management has not recorded the deferred outflows/inflows of resources, and net pension liability, and has not recorded an expense for the current period change in that liability as required by the GASB No. 73 and 75. Our report includes a reference to other auditors who audited the financial statements of Colinas de Jaguas Project, as described in our report on the Municipality's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Municipality's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weakness. However, material weakness may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Juan, Puerto Rico
February X, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE**

To the Honorable Mayor
and Municipal Legislature
Municipality of Ciales
Ciales, Puerto Rico

Report on Compliance for each Major Federal Program

We have audited Municipality of Ciales' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Municipality's major federal programs for the year ended June 30, 2021. Municipality's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Municipality's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for the Federal Awards (Uniform Guidance)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Municipality's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Municipality's compliance.

Opinion on Each Major Federal Program

In our opinion, the Municipality complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Municipality is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Municipality's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Municipality's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Juan, Puerto Rico
February X, 2023

FINDINGS AND QUESTIONED COSTS

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Government Wide Financial Statements	Qualified
Governmental Funds Financial Statements	Unmodified
Business-Type Activities	Unmodified

Internal control over financial reporting:

Material weakness (es) identified? Yes X No

Significant deficiency (ies) identified? Yes X None reported

Noncompliance material to financial statements noted?

 Yes X No

Federal Awards

Internal control over major programs:

Material weakness (es) identified? Yes X No

Significant deficiency (ies) identified? Yes X None reported

Type of auditors' report issued on compliance for major programs:

Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.51(a)?

 Yes X No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Programs</u>
21.019	Coronavirus Relief Fund

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Dollar threshold used to distinguish between type A and Type B programs: \$750,000

Audited qualified as low-risk auditee? ☐ Yes ☒ No

2. FINDINGS - FINANCIAL STATEMENTS AUDIT

- **2021-001 – Accounting Records – Recognition and Reporting of Net Pension Liability and Postemployment Benefit Other Than Pensions - Material Weakness**

Condition

The Municipality has implemented partially the requirements of Statement No. 73 Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68 and Statement N.75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the Municipality's governmental activities has not been determined.

Criteria

GASB Statement No. 73 state the accounting and financial reporting for defined benefit pensions and defined contribution pensions that are provided to employees of the state and local governmental employers and are not within the scope of Statement 68. This statement requires that the Municipality report in its financial statements the net pension liability and related expenses.

GASB Statement No. 75 state the accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenses /expenditures.

Cause

The actuarial report made as of June 30, 2020 not complied with the measurement date and has not been audited by a CPA firm.

Effect

The Municipality's Government-Wide Financial Statements does not present fairly the financial position of the government activities, and changes in financial position of the Municipality.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Recommendation

We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expense.

Management Response and Corrective Action

The Municipality is waiting for the Puerto Rico Retirement System Administration to contract the CPA firm that will determine the total pension liability.

• **2021-002 – Accounting System – Financial Reports**

Condition

The Municipality change the accounting system provider at the end of June 30, 2021. During our audit, it was noted that the Municipality currently does not have a backup for the accounting and financial data. This situation caused several difficulties in generating financial data reports to document and support the financial statements.

Criteria

Based on Article 2.095 of the Municipal Code, Fiscal, Organization and Accounting System, the Municipality will be obliged to use a uniform accounting system that complies with the scheme of accounts, the requirement for financial reports and the internal control standards established by the Office of Management and Budget, established by Law No. 230 of July 23, 1974, as amended, known as the "Accounting Act of the Government of Puerto Rico." The municipality shall ensure that the accounting system complies with the requirements described above and that: (1) They provide complete information on the results of municipal operations; (2) provide adequate financial information necessary for efficient municipal administration; (3) possesses effective control and accounting of all funds, property, and assets belonging to the municipality; and (4) produce reliable financial reports and statements that serve as a basis for the preparation and justification of the budgetary needs of the municipalities.

Cause

The corresponded backup was not prepared prior to made the change of accounting system.

Effect

The Municipality cannot produce reliable financial reports that serve as a basis for the preparation and justification of the budgetary needs of the municipalities.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Recommendation

We recommend the Municipality maintains the corresponded backup of financial data information included on the accounting system in order to have the assurance the information is secure prior to make some decision.

Management Response and Corrective Action

The Municipality

3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CIALES
SCHEDULE OF STATUS OF PRIOR YEARS
AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Program/Fund	Findings/Non-Compliance	Status
Government-wide	Condition 2019-001 – Accounting Records	
	The Municipality has not implemented the requirements of GASB Statement No. 73 and No. 75.	Condition partially corrected.
Government-wide	Condition 2020-001 – Accounting Records	
	The Municipality has not implemented the requirements of GASB Statement No. 73 and No. 75.	Condition partially corrected.

**PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024**

DIVISION VII

**RELACION DE DERECHOS POR
ORDENANZAS**

**HON. ALEXANDER BURGOS OTERO
ALCALDE**



Gobierno de Puerto Rico
Municipio de Ciales

Proyecto de Resolución de Presupuesto General Municipal
Año Fiscal 2023-2024
Legislatura Municipal

Relación de Derechos por Ordenanzas



GOBIERNO DE PUERTO RICO
MUNICIPIO DE CIALES
HON. ALEXANDER BURGOS OTERO
ALCALDE

Proyecto de Resolución del Presupuesto General Municipal Año Fiscal 2023-2024

RELACION DE DERECHOS, ARBITRIOS, IMPUESTOS, CARGOS Y TARIFAS QUE IMPONGAN POR ORDENANZA

- **Ordenanza Núm. 16, Serie 1999-2000**
Imponer y Cobrar Arbitrios de Construcción
- **Ordenanza Núm. 6, Serie 2001-2002**
Para Reglamentar y Establecer Cobro de Uso y para Mantenimiento de la Servidumbre de Paso de las Propiedad Pública y Utilidades del Municipio de Ciales a Los Proveedores de los Servicios de Telecomunicaciones, Cables y Utilidades.
- **Ordenanza Núm. 26, Serie 2002-2003**
Venta de Solar Para Nuevas Facilidades del Cementerio.
- **Ordenanza Núm. 29, Serie 2002-2003**
Fijar los Tipos de Contribución por Concepto de Patentes Municipales
- **Ordenanza Núm. 30, Serie 2005-2006**
Reglamentar e Imponer Cantidad de Arrendamiento sobre El Equipo Pesado de Obras Públicas Municipal
- **Ordenanza Núm. 23, Serie 2005-2006**
Establecer Tarifas a las Empresas Privadas, Planes Médicos y/o Personas Particulares Cuando se Utilicen los Servicios de Ambulancia Municipales
- **Ordenanza Núm. 30, Serie 2005-2006**
Cobro por el Uso del Gimnasio Municipal



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- **Ordenanza Núm. 31, Serie 2005-2006**
Enmienda a la Sección 16 de la Ordenanza Núm. 16, Serie 1999-2000, sobre la Imposición y Cobro de Arbitrios Municipales
- **Ordenanza. Núm. 16, Serie 2008-2009**
Adoptar e Implantar el Código de Orden Publico que Consta de 33 páginas, Contando con la Portada y el Índice, para el Centro Urbano con el propósito de Mantener un Ambiente Ordenado y Seguro que Permita una Mejor Calidad de Vida para los Residentes y Visitantes en esta Área del Municipio de Ciales
- **Ordenanza. Núm. 32, Serie 2008-2009**
Reglamentar el Uso y Administración del Teatro Municipal.
- **Ordenanza Núm. 33, Serie 2008-2009**
Reglamentar el Uso de las Facilidades de los Centros Comunes del Municipio de Ciales y aprobar el Reglamento para el Uso y Funcionamiento de las Facilidades de los Centros Comunes Del Municipio de Ciales.
- **Ordenanza Núm. 7, Serie 2009-2010**
Reglamentar el Arrendamiento y el uso del Polideportivo Samuel Rosario de Ciales para Fijar Canones de Arrendamientos para uso sin el Requisito de Subasta Pública y para Establecer Penalidades.
- **Ordenanza Núm. 4, Serie 2010-2011**
Para Adoptar el Reglamento y Establecer las tarifas a cobrar por concepto del Servicio de Corte de Árboles en la Jurisdicción del Municipio de Ciales.
- **Ordenanza Núm. 8, Serie 2011-2012**
Para Enmendar la Sección 4 de la Ordenanza Núm.19, Serie 2005-2006, para Adoptar el Reglamento que Regirá el Funcionamiento, Canon de Arrendamiento y Administración de la Biblioteca Pública Municipal.



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- **Ordenanza Núm. 15, Serie, 2011-2012**
Reglamento para el uso y Funcionamiento del Centro de Convenciones del Municipio de Ciales.
- **Ordenanza Núm. 22, Serie, 2012-2013**
Para Enmendar la Ordenanza Núm. 18, Serie 2011-2012, a los fines de atemperar El Canon de Arrendamiento de los Gazebos del Paseo Lineal a la Realidad Económica de la Ciudad de Ciales.
- Ordenanza Núm. 23, Serie 2012-2013**
Para Declarar al Municipio de Ciales en Emergencia Fiscal, Aprobar Medidas de Austeridad y Ahorros, Para Otro Fines.
- Ordenanza Núm. 18, Serie 2013-2014**
Para Extender la Declaración al Municipio de Ciales en Emergencia Fiscal y continuar con la Implementación del Plan de Reducción de Jornada Laboral por un Periodo Indefinido, Comenzando el 16 de abril de 2014 y para otros fines relacionados.
- Ordenanza Núm. 20, Serie 2013-2014**
Para Enmendar la Ordenanza Núm.18, Serie 2013- 2014, que extiende la Declaración al Municipio de Ciales en Estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un Periodo Indefinido, comenzando el 16 de abril de 2014 y para otros fines relacionados.
- **Ordenanza Núm. 23, Serie 2013-2014**
Para enmendar la Ordenanza Núm. 30, Serie 2002-2003, para Reglamentar e Imponer Cantidad de Arrendamiento sobre el Equipo Pesado en Obras Públicas Municipales y otros Equipos.
- **Ordenanza Núm. 4, Serie 2014-2015**
Para Establecer, Adoptar e Implementar el Reglamento Uniforme para la Imposición de Multas Administrativas del Municipio de Ciales, y para otros fines.



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- **Ordenanza Núm. 6, Serie 2014-2015**

Para enmendar la Ordenanza Núm. 20, Serie 2013-2014, en su Sección 4, que Extiende la Declaración al Municipio de Ciales en Estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un Periodo Indefinido, comenzando el 16 de abril de 2014 y para otros fines relacionados

- **Ordenanza Núm. 9, Serie 2014-2015**

Para autorizar al Alcalde del Municipio de Ciales, Hon. Juan José Rodríguez Pérez, a Acogerse a los Beneficios de la Ley 66 del 17 de junio de 2014, mejor conocida como Ley de Sustentabilidad Fiscal y Operacional del Gobierno del Estado Libres Asociado de Puerto Rico y otros fines.

- **Ordenanza Núm. 10, serie 2014-2015**

Para enmendar la Ordenanza Núm. 33, Serie 2008-2009 que crea el Reglamento para el Uso y Funcionamiento de las Facilidades del Centro Comunales del Municipio y para otros fines.

Ordenanza Núm. 11, Serie 2014-2015

Para enmendar el reglamento para el Uso y funcionamiento del Centro de Convenciones del Municipio de Ciales creado en la Ordenanza Núm. 35, Serie 2009-2010 y Enmendada en la Ordenanza Núm. 15, serie 2011-2012 y para otros fines relacionados.

Ordenanza Núm. 14, Serie 2014-2015

Para autorizar al Hon. Juan José Rodríguez Pérez, Alcalde, a incluir al Municipio de Ciales al Fondo de Administración Municipal Creado por la Ley Núm. 18 del 24 de enero de 2014 y Atemperar el Impuesto Municipal sobre Venta y Uso (IVU) del Uno por ciento (1%) sobre Alimento e Ingredientes de Alimento y para otros fines relacionados.

- **Ordenanza Núm. 23, Serie 2014-2015**

Para Autorizar al Hon. Juan José Rodríguez Pérez, Alcalde en la creación de un Nuevo Código de Incentivos de Desarrollo socioeconómico y Estabilidad, Ayuda y Retención de toda Empresa establecida en la Jurisdicción del Municipio de Ciales.



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- **Ordenanza Núm. 25, Serie 2014-2015**
Para Enmendar el Artículo IV del Reglamento para la Implantación del Código de Orden Público para el Municipio de Ciales titulado: “Prohibido de Operar Negocios sin la Licencias o Permisos Requeridos por Ley”.
- **Ordenanza Núm. 33, Serie 2014-2015**
Para Enmendar la Ordenanza Núm. 10, Serie 2014-2015, que crea el Reglamento para el Uso y Funcionamiento de las facilidades de los Centros Comunales Libres de Costo a las Clases Graduandas y para otros fines relacionados.
- **Ordenanza Núm. 34, Serie 2014-2015**
Para Enmendar la Sección 2 de la Ordenanza Numero 11, Serie 2014-2015, sobre el Reglamento para el Uso y Funcionamiento del Centro de Convenciones del Municipio de Ciales, para autorizar al Alcalde a ceder el Centro de Convenciones libre de costo a Clases Graduandas y para otros fines relacionados.
- **Ordenanza Núm. 37, Serie 2014-2015**
Para Enmendar la Ordenanza Núm. 20, Serie 2013-2014, que extiende la Declaración al Municipio de Ciales en Estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un periodo indefinido, comenzando el 16 de abril de 2014 y para autorizar el pago de exceso de la Videncia de Enfermedad hasta un máximo de cinco (5) días y para otros fines relacionados.
- **Ordenanza Núm. 1, Serie 2015-2016**
Para Enmendar el Segundo por Cuanto de la Ordenanza Numero 31, Serie 2005-2006, que a su vez enmendó la Sección 16 de la ordenanza Núm.16, Serie 1999-2000, la cual se relaciona con la Imposición y Cobro de Arbitrios de Construcción y Reparación dentro de los límites territoriales del Municipio de Ciales.
- **Ordenanza Núm.3, Serie 2015-2016**
Para autorizar al Hon. Juan José Rodríguez Pérez, Alcalde, a establecer multas a todos los negocios en la zona rural de Ciales, que no tenga la Licencias o Permisos requeridos por ley y en casos de poseerlas no tenerla visibles



- **Ordenanza Núm.5, Serie 2015-2016**

Para enmendar la Ordenanza Numero 28, Serie 2005-2006, que adopto el “Reglamento que rige el Uso y Funcionamiento de las Facilidades Deportivas que comprende toda la jurisdicción de Ciales”, para añadir y establecer las reglas básicas que regirán en el uso de las Facilidades Recreativas y Deportivas del “Ciales Skate Park” Ubicadas en el Complejo Polideportivo Samuel Rosario de Ciales y derogar la Ordenanza Núm. 28, Serie 2014-2015, para el cobro por las Facilidades de los Gazebos y para otros fines.

- **Ordenanza Núm. 12, Serie 2015-2016**

Para enmendar la Ordenanza Numero 6, Serie 2014-2015, que extiende la Declaración al Municipio de Ciales en estado de Emergencia Fiscal y Continuar con la Implementación del Plan de Reducción de Jornada Laboral por un periodo indefinido, comenzando el 16 de abril de 2014 y para otros fines relacionados.

- **Ordenanza Núm. 6, Serie 2018-2019**

Para enmendar la Ordenanza Numero 22 serie 2012-2013 a los fines de reducir a \$150.00 dólares el canon de arrendamiento de los gazebos ubicado en las facilidades del Paseo Lineal Comenzando a partir del mes de noviembre de 2018.

- **Ordenanza Núm. 16 Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a Conceder libre de costo a la Guardia Nacional de Puerto Rico, el uso del local ubicado en el estacionamiento municipal (antigua oficina del retén de la Policía Municipal)

- **Ordenanza Núm. 21 Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde, a arrendar a la compañía F&F Hydroponics, seis (6) cuerdas de terreno propiedad del Gobierno Municipal de Ciales escritura número 24 y catastro número 164-000-003-78-000, ubicado en la parte posterior de la Cancha de baloncesto “Jofraín Rivera” en el barrio Frontón, por la cantidad de \$550.00 anual.



- **Ordenanza Núm. 22 Serie 2018-2019**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales, a ceder libre de costo el uso de un local donde ubicada el antiguo dispensario municipal (en la parte posterior del Centro Cultural Andrea Rivera) en la calle Palmer, a la Comisión Estatal de Elecciones, para ubicar la junta der Inscripción Permanente (JIP) asignada al Municipio de Ciales

- **Ordenanza Núm. 19 Serie 2019-2020**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a adquirir mediante arrendamiento la antigua escuela Jaime Coira del barrio Pozas de Ciales, la cual pertenece al Departamento de Transportación y Obras públicas por un término inicial de un año por un canon de un dólar (\$1.00) anual. A su vez autorizar al alcalde a solicitar posteriormente cualquier enmienda o renovación del referido contrato de arrendamiento

- **Ordenanza Núm. 9 Serie 2019-2020**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales a establecer la tarifa a cobrarse por el uso incidental de los transportes colectivos (Mini bus), disponer que el uso del espacio comercial localizado en el terminal de vehículos público será uno de uso incidental y para otros fines relacionados.

- **Ordenanza Núm. 1 Serie 2020-2021**

Para autorizar al Hon. Luis O. Maldonado Rodríguez, Alcalde del Municipio de Ciales, La Firma en Escritura de Segregación y Aceptación de Cesión de Uso Público, Situado en el Barrio Cialitos Cruces de Ciales

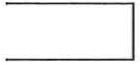
- **Ordenanzas Núm.3 Serie 2020-2021**

Para Autorizar a la Administración Municipal de Ciales a Disponer de Propiedades Municipal (ARMAS) que se Encuentra en Desuso en el Departamento de la Policía Municipal Mediante Permuta.



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- **Ordenanza Núm. 6 Serie 2020-2021**

Para Autorizar al Hon. Alexander Burgos Oteros, Alcalde del Municipio de Ciales a Permitir la Adquisición de Bienes y Servicios sin Realizar un Procedimiento de Cotizaciones, Presentación de Propuestas u otros tipos de Competencia Siempre y Cuando el Monto Total no Exceda los Mil (\$1,000) Dólares.

- **Ordenanza Núm. 16 Serie 2021-2022**

Para adoptar el Reglamento Compras, Bienes y Suministros en el Municipio de Ciales.

- **Ordenanza Núm. 23 Serie 2021-2022**

Para enmendar la Ordenanza Núm. 16 Serie 1999-2000. Para aumentar la tarifa actual de los arbitrios de construcción.

- **Ordenanza Núm. 24 Serie 2021-2022**

Para Adoptar el Reglamento para regir la concesión de permisos y localización de vendedores y negocios ambulantes y no ambulantes en la jurisdicción del Municipio de Ciales y para otros fines.

- **Ordenanza Núm: 1 Serie 2022-2023**

Para autorizar al alcalde del Municipio de Ciales, Hon. Alexander Burgos Otero a comparecer al otorgamiento de un contrato de arrendamiento por un término fijo de cinco años del local utilizado por el servicio de Extensión Agrícola ubicado en el edificio José Colom Coll (Mercado Agrícola) por la cantidad nominal de (\$1.00) dólar anual, sin sujeción al requisito de Subasta Pública; y para otros fines relacionados.

- **Ordenanza Núm. 3 Serie 2022-2023**

Para derogar las Ordenanzas Núm. 16 Serie 1999-2000 y Núm. 23 Serie 2021-2022; para fijar los arbitrios de construcción dentro de los límites territoriales del Municipio de Ciales, Puerto Rico, establecer el alcance y las actividades que cubre el referido arbitrio, establecer los procedimientos para el pago, reclamaciones y exenciones del arbitrio de construcción, entre otros aspectos relacionados; y para otros fines.

- **Ordenanza Núm. 14 Serie 2022-2023**

Para establecer los requisitos que deberá cumplir toda persona natural ajurídica que interese obtener una patente municipal para operar un negocio dentro de un término municipal de Ciales, Puerto Rico; y para otros fines relacionados.

- **Ordenanza Núm. 17 Serie 2022-2023**

Para enmendar la sección de la Ordenanza Núm. 14 Serie 2022-2023. Para establecer los requisitos que deberá cumplir toda persona natural o jurídica que interese obtener una patente municipal para operar un negocio dentro de un término municipal de Ciales, Puerto Rico, y para otros fines relacionados.

PO Box 1408, Ciales, PR, 00638

Tel 787-871-3500 Fax 787-871-3743

- **Ordenanza Núm. 24 Serie 2022-2023**

Para autorizar al alcalde del Municipio de Ciales, Hon.Alexander Burgos Otero, a probar y firmar un acuerdo transaccional, en el caso Noemí Oliveras Martínez V.S. Municipio de Ciales, caso número 2007-02-0822, ante la Comisión Apelativa del Servicio Público; y para otros fines relacionados.

En Ciales, Puerto Rico, hoy 6 de Junio de 2023.



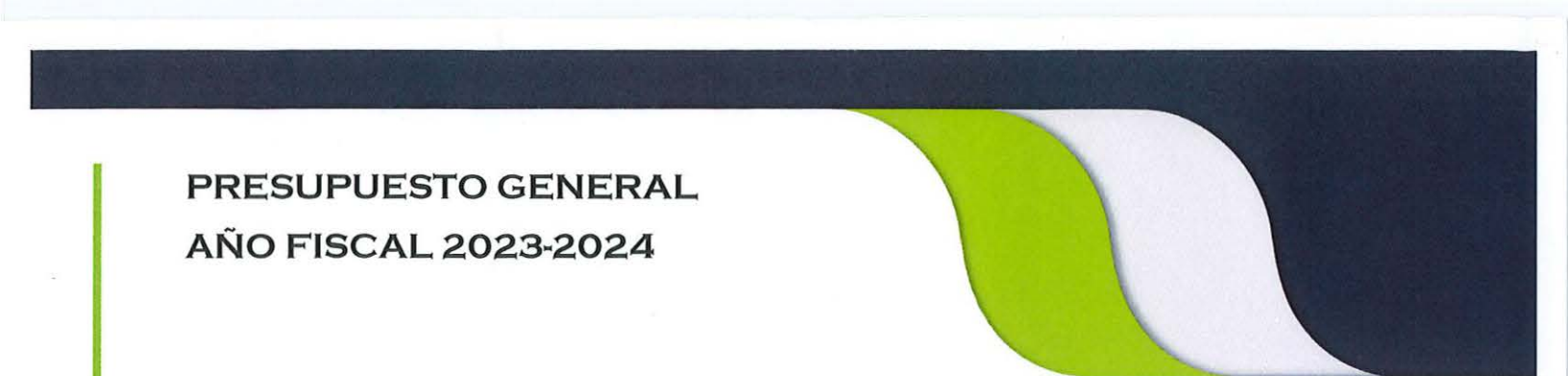
Sra.Andrea Rosario Otero

Directora de Finanzas

Departamento de Finanzas

PO Box 1408, Ciales, PR, 00638

Tel 787-871-3500 Fax 787-871-3743



**PRESUPUESTO GENERAL
AÑO FISCAL 2023-2024**

DIVISION VIII

**RELACION DE INGRESOS Y EGRESOS DE
PROGRAMAS FEDERALES**

**HON. ALEXANDER BURGOS OTERO
ALCALDE**



DESGLOSE DE INGRESOS POR , PATENTE, ARBITRIOS Y SERVICIOS PROFECIONALES, PROYECTO PROGRAMAS FEDERALES 2023-2024					
PROGRAMAS .	DESCRIPCION	CANTIDAD	PATENTE .5%	ARBITRIOS 9.0%	SERVICIOS PROFECIONALES
FEMA MARIA	FEMA-HURACAN MARIA	\$389,596.16	\$1,947.98		SERVICIOS PROFECIONALES
FEMA MARIA	PROYECTOS A CONTRATAR	\$15,624,250.78	\$78,121.26	\$1,406,182.57	
FEMA	CATEGORIA Z	\$235,000.00	\$1,175.00		SERVICIOS PROFECIONALES
FTA	PROPUESTAS	\$7,500.00	\$37.50		
CDBG-DR	MRP PROYECTOS	\$201,712.85	\$1,008.56		SERVICIOS PROFECIONALES
	CRP PROYECTOS	\$8,336,655.93	\$41,683.28	\$750,299.03	
CDBG ESTATAL	INFRAESTRUCTURA	\$568,236.18	\$2,841.18	\$51,141.26	
	REPAVIMENTACION	\$118,199.53	\$591.00	\$10,637.96	
TOTAL PATENTES			\$172,405.76		
TOTAL ARBITRIOS				\$2,218,260.82	

ESTOS DATOS FUERON GENERADOS DE INFORMES DEL DEPARTAMENTO DE PROGRAMAS FEDERALES.

DESGLOSE DE INGRESOS - PROGRAMAS FEDERALES		
Aportacion Federal	Descripción	2023-2024
Seccion 8 - Voucher	Aportación Federal Sección 8	\$ 357.900,00
Administración Sección 8	Aportación Federal Sección 8 Administración	\$ 48.000,00
Vivienda Subsidiada	Aportacion Federal V/S	\$ 22.557,00
FTA- Renta	Aportación Federal Ingreso por Renta	\$ 3.860,00
FTA - Propuestas	Aportación Federal - Propuestas	\$ 121.025,00
FEMA	FEMA - Huracan Maria	\$ 489.596,16
CDBG- DR	MRP	\$ 284.365,25
	R3	
	CRP	\$ 9.595.019,09
CDBG COVID	COVID	\$ 573.558,55
CDBG Estatal	Ingreso general ***	\$ 1.018.115,13
		\$ 12.513.996,18
Nota:		
De los proyectos de FEMA tenemos pendiente a procesos la cantidad de		\$ 15.624.250,78
Estos estan pendiente a subastas y se espera que sean trabajados durante el proximo año fiscal.		

DESGLOSE DE GASTOS -PROGRAMAS FEDERALES

Aportacion Federal	Descripción	2023-2024
Seccion 8 - Voucher	Housing Assitant Program (Voucher)	\$ 357.900,00
Administración Sección 8	Adm. Salary - Sección 8	\$ 16.200,00
	Employee Benefit	\$ 3.914,16
	Gastos Administrativos - Renta	\$ 7.200,00
	gastos Administrativos - Happy Software	\$ 5.200,00
	gastos Administrativos - peaje	\$ 200,00
	Materiales de oficina	\$ 2.000,00
	Otros gastos	\$ 13.285,84
Vivienda Subsidiada	Miscelaneos	\$ 3.345,00
	Renta Vivienda	\$ 19.212,00
FTA- Renta	Mantenimiento de equipo y Vehiculos	\$ 3.860,00
FTA - Propuestas	Mantenimiento Preventivo	\$ 11.500,00
	Equipo de comunicación	\$ 7.500,00
	Adquisicion de equipo	\$ 3.000,00
	Adquisicion equipo de oficina	\$ 11.500,00
	Asistencia Operacional	\$ 80.525,00
	Sistema de camaras	\$ 7.000,00
FEMA	Categoria Z - Servicios Profesionales	\$ 235.000,00
	Salarios	\$ 254.596,16
CDBG- DR	MRP- Proyecks	\$ 201.712,85
	MRP - Administrativo	\$ 82.652,40
	R 3 - inspecciones	
	CRP - Proyectos	\$ 8.336.655,93
	CRP - Administrativo	\$ 1.258.363,16
CDBG - COVID	COVID Administrativo	\$ 20.452,48
	COVID Servicios	\$ 553.106,07
CDBG Estatal	Administrativo	\$ 155.247,79
	Infraestructura	\$ 568.236,18
	Repavimentacion	\$ 118.199,53
	Auxiliares del Hogar	\$ 175.051,63
	Other expenses	\$ 1.380,00

		\$ 12.513.996,18

MUNICIPIO DE: CIALES

PRESUPUESTO AÑO FISCAL 2023-2024

INGRESOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	INGRESO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	03	04			81.01	Patentes	03 - Finanzas	\$ 489,911.00	\$ 463,832.00	\$ 117,123.34	\$ (372,787.66)
Fondo General	01	03	04			81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	\$ 389,259.00	\$ 448,843.86	\$ 647,463.95	\$ 258,204.95
Fondo General	01	03	04			81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	\$ 13,345.00	\$ 37,530.00	\$ 575,363.23	\$ 562,018.23
Fondo General	01	03	04			83.01	Arbitrios de Construcción	03 - Finanzas	\$ 2,213,511.79	\$ 1,437,866.77	\$ 898,264.84	\$ (1,315,246.95)
Fondo General	01	03	04			83.04	Licencias y Permisos	03 - Finanzas	\$ 355,400.00	\$ 358,124.00	\$ 33,070.00	\$ (322,330.00)
Fondo General	01	03	04			84.02	Compensación AEE	03 - Finanzas	\$ 328,769.00	\$ 381,131.00	\$ -	\$ (328,769.00)
Fondo General	01	03	04			84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	\$ 1,605,938.00	\$ 1,518,759.08	\$ 1,275,177.10	\$ (330,760.90)
Fondo General	01	03	04			85.07	Disposición Derperdicios	03 - Finanzas	\$ 5,650.00	\$ 6,015.00	\$ 5,265.00	\$ (385.00)
Fondo General	01	03	04			85.11	Otros Ingresos por Servicios	03 - Finanzas	\$ 8,000.00	\$ 8,500.00	\$ 2,400.00	\$ (5,600.00)
Fondo General	01	03	04			87.03	Intereses Bancarios	03 - Finanzas	\$ 364.97	\$ 230.00	\$ -	\$ (364.97)
Fondo General	01	03	04			87.05	Ingresos Eventuales	03 - Finanzas	\$ 1,157,788.21	\$ 896,642.40	\$ 23,867.26	\$ (1,133,920.95)
Fondo General	01	03	04			87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	\$ 78,107.00	\$ 75,157.00	\$ 146,513.64	\$ 68,406.64
Fondo General	01	03	04			87.09	Otros Ingresos	03 - Finanzas	\$ 587,881.00	\$ 607,057.00	\$ 10,257.50	\$ (577,623.50)
Fondo General	01	03	04			87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	\$ 1,072,948.93	\$ 1,212,598.11	\$ 920,879.10	\$ (152,069.83)
Fondo General	01	03	04			87.23	Otros Intereses	03 - Finanzas	\$ 10,934.00	\$ 17,311.20	\$ 10,836.73	\$ (97.27)
TOTAL									\$ 8,317,807.90	\$ 7,469,597.42	\$ 4,666,481.69	(\$3,651,326.21)

GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	01	01			91.01	Empleados Regulares	01 - Legislatura Municipal	\$ 80,136.00	\$ 77,208.00	\$ 37,660.00	\$ 42,476.00
Fondo General	01	01	01			91.10	Seguro Choferil	01 - Legislatura Municipal	\$ 45.00	\$ 45.00	\$ 26.40	\$ 18.60
Fondo General	01	01	01			91.31	Seguro Social Federal	01 - Legislatura Municipal	\$ 6,314.00	\$ 6,090.00	\$ 3,018.67	\$ 3,295.33
Fondo General	01	01	01			91.41	Plan Médico	01 - Legislatura Municipal	\$ 7,200.00	\$ 7,200.00	\$ 1,500.00	\$ 5,700.00
Fondo General	01	01	01			91.71	Bono Navideño	01 - Legislatura Municipal	\$ 2,400.00	\$ 2,400.00	\$ 1,800.00	\$ 600.00
Fondo General	01	01	01			92.01	Materiales de Oficina	01 - Legislatura Municipal	\$ 1,000.00	\$ 1,500.00	\$ -	\$ 1,000.00
Fondo General	01	01	01			93.01	Equipo de Oficina	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ 219.98	\$ 280.02
Fondo General	01	01	01			93.27	Compra de Equipos	01 - Legislatura Municipal	\$ 500.00	\$ 1,000.00	\$ 1,994.97	\$ (1,494.97)
Fondo General	01	01	01			94.01	Dietas	01 - Legislatura Municipal	\$ 20,000.00	\$ 20,000.00	\$ 14,480.00	\$ 5,520.00
Fondo General	01	01	01			94.05	Gastos de Representación	01 - Legislatura Municipal	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Fondo General	01	01	01			94.11	Servicios Profesionales - No Clasificados	01 - Legislatura Municipal	\$ 15,000.00	\$ 15,000.00	\$ 9,850.00	\$ 5,150.00
Fondo General	01	01	01			94.42	Seguros	01 - Legislatura Municipal	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
Fondo General	01	01	01			94.44	Cuotas y Suscripciones	01 - Legislatura Municipal	\$ 2,000.00	\$ 2,000.00	\$ 600.00	\$ 1,400.00
Fondo General	01	01	01			94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	\$ -	\$ 3,750.00	\$ -	\$ -
Fondo General	01	01	01			94.65	Misceláneos	01 - Legislatura Municipal	\$ 1,500.00	\$ 1,500.00	\$ 1,323.11	\$ 176.89
Fondo General	01	01	01			94.67	Publicaciones y Anuncios	01 - Legislatura Municipal	\$ 1,500.00	\$ 1,500.00	\$ 1,282.79	\$ 217.21
Fondo General	01	02	01			91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	\$ 389,403.60	\$ 381,243.60	\$ 277,776.68	\$ 111,626.92
Fondo General	01	02	01			91.10	Seguro Choferil	02 - Oficina del Alcalde(sa)	\$ 500.00	\$ 100.00	\$ 153.77	\$ 346.23
Fondo General	01	02	01			91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	\$ 30,569.79	\$ 29,945.41	\$ 21,968.89	\$ 8,600.90
Fondo General	01	02	01			91.41	Plan Médico	02 - Oficina del Alcalde(sa)	\$ 32,400.00	\$ 32,400.00	\$ 15,000.00	\$ 17,400.00
Fondo General	01	02	01			91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	\$ 10,200.00	\$ 10,200.00	\$ 8,400.00	\$ 1,800.00
Fondo General	01	02	01			94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	\$ 99,600.00	\$ 100,800.00	\$ 55,987.50	\$ 43,612.50
Fondo General	01	02	01			94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	\$ 3,000.00	\$ 2,000.00	\$ 3,400.00	\$ (400.00)
Fondo General	01	02	01			94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ (5,000.00)
Fondo General	01	02	04			94.50	Renta de Edificios, Locales y Terrenos	02 - Oficina del Alcalde(sa)	\$ 27,721.00	\$ 9,721.00	\$ 7,290.00	\$ 20,431.00
Fondo General	01	02	04			94.65	Misceláneos	02 - Oficina del Alcalde(sa)	\$ 4,000.00	\$ 4,000.00	\$ 11,548.20	\$ (7,548.20)
Fondo General	01	02	04			94.47	Donaciones	02 - Oficina del Alcalde(sa)	\$ 20,000.00	\$ 25,000.00	\$ 17,307.39	\$ 2,692.61
Fondo General	01	02	05			94.82	Festival o Actividad II	02 - Oficina del Alcalde(sa)	\$ 15,000.00	\$ 4,500.00	\$ 6,503.40	\$ 8,496.60
Fondo General	01	02	05			94.84	Otros Festivales o Actividades	02 - Oficina del Alcalde(sa)	\$ 10,000.00	\$ 9,625.04	\$ 3,582.10	\$ 6,417.90
Fondo General	01	02	07			94.49	Becas	02 - Oficina del Alcalde(sa)	\$ 15,750.00	\$ 13,500.00	\$ 13,500.00	\$ 2,250.00
Fondo General	01	02	05			94.80	Fiestas Patronales	02 - Oficina del Alcalde(sa)	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00
Fondo General	01	02	05			94.81	Festival o Actividad I	02 - Oficina del Alcalde(sa)	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00
Fondo General	01	03	01			91.01	Empleados Regulares	03 - Finanzas	\$ 476,911.68	\$ 467,095.68	\$ 337,863.19	\$ 139,048.49
Fondo General	01	03	01			91.10	Seguro Choferil	03 - Finanzas	\$ 200.00	\$ 50.00	\$ 114.13	\$ 85.87
Fondo General	01	03	01			91.14	Cargo de "PayGo"	03 - Finanzas	\$ 539,108.36	\$ 541,912.08	\$ 455,175.04	\$ 83,933.32
Fondo General	01	03	01			91.31	Seguro Social Federal	03 - Finanzas	\$ 37,631.24	\$ 36,880.30	\$ 27,263.92	\$ 10,367.32

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	03	01			91.41	Plan Médico	03 - Finanzas	\$ 45,000.00	\$ 45,000.00	\$ 23,700.00	\$ 21,300.00
Fondo General	01	03	01			91.45	Seguro por Desempleo	03 - Finanzas	\$ 60,000.00	\$ 40,000.00	\$ 75,694.59	\$ (15,694.59)
Fondo General	01	03	01			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	\$ 20,000.00	\$ 20,903.84	\$ 1,810.53	\$ 18,189.47
Fondo General	01	03	01			91.71	Bono Navideño	03 - Finanzas	\$ 15,000.00	\$ 15,000.00	\$ 13,128.69	\$ 1,871.31
Fondo General	01	03	01			94.51	Renta de Equipos y Vehículos	03 - Finanzas	\$ 100,800.00	\$ 100,000.00	\$ 64,861.20	\$ 35,938.80
Fondo General	01	03	01			94.63	Mantenimiento de Vehículos	03 - Finanzas	\$ 27,000.00	\$ 36,000.00	\$ 13,500.00	\$ 13,500.00
Fondo General	01	03	04			91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	\$ 202,635.71	\$ 76,842.40	\$ 170,470.53	\$ 32,165.18
Fondo General	01	03	04			92.28	Energía Eléctrica	03 - Finanzas	\$ 328,769.00	\$ 381,131.00	\$ -	\$ 328,769.00
Fondo General	01	03	04			92.32	Acueducto y Alcantarillados	03 - Finanzas	\$ 84,000.00	\$ 60,000.00	\$ 189,000.00	\$ (105,000.00)
Fondo General	01	03	04			94.11	Servicios Profesionales - No Clasificados	03 - Finanzas	\$ 36,000.00	\$ 36,000.00	\$ -	\$ 36,000.00
Fondo General	01	03	04			94.36	Cánon Excavaciones y Demoliciones	03 - Finanzas	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Fondo General	01	03	04			94.43	Gastos de Salud	03 - Finanzas	\$ 198,074.38	\$ 396,148.75	\$ 166,821.43	\$ 31,252.95
Fondo General	01	03	04			94.58	Déficit	03 - Finanzas	\$ 70,830.00	\$ 70,830.00	\$ -	\$ 70,830.00
Fondo General	01	03	04			94.59	Reserva de Déficit	03 - Finanzas	\$ 98,037.00	\$ 56,500.00	\$ -	\$ 98,037.00
Fondo General	01	03	04			94.60	Intereses Cuentas Vendidas	03 - Finanzas	\$ 10,515.70	\$ 11,852.70	\$ -	\$ 10,515.70
Fondo General	01	03	04			94.65	Misceláneos	03 - Finanzas	\$ 3,000.00	\$ 3,000.00	\$ 9,058.75	\$ (6,058.75)
Fondo General	01	03	04			94.69	Franqueo	03 - Finanzas	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 1,000.00
Fondo General	01	03	04			94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	\$ 50,000.00	\$ 5,000.00	\$ 9,028.37	\$ 40,971.63
Fondo General	01	03	04			94.71	Reclamaciones Años Anteriores	03 - Finanzas	\$ 20,000.00	\$ 20,400.00	\$ 9,689.96	\$ 10,310.04
Fondo General	01	03	04			94.77	Aportación al CRIM	03 - Finanzas	\$ 53,647.45	\$ 60,629.91	\$ 41,439.60	\$ 12,207.85
Fondo General	01	04	01			91.01	Empleados Regulares	04 - Obras Públicas	\$ 380,096.40	\$ 319,088.40	\$ 230,719.75	\$ 149,376.65
Fondo General	01	04	01			91.10	Seguro Choferil	04 - Obras Públicas	\$ 200.00	\$ 200.00	\$ 317.40	\$ (117.40)
Fondo General	01	04	01			91.31	Seguro Social Federal	04 - Obras Públicas	\$ 30,087.10	\$ 25,282.31	\$ 18,429.83	\$ 11,657.27
Fondo General	01	04	01			91.41	Plan Médico	04 - Obras Públicas	\$ 39,600.00	\$ 34,200.00	\$ 15,900.00	\$ 23,700.00
Fondo General	01	04	01			91.71	Bono Navideño	04 - Obras Públicas	\$ 13,200.00	\$ 11,400.00	\$ 10,195.40	\$ 3,004.60
Fondo General	01	04	01			92.38	Materiales de Construcción	04 - Obras Públicas	\$ 10,000.00	\$ 2,000.00	\$ 259.80	\$ 9,740.20
Fondo General	01	04	01			92.25	Combustible y Lubricantes	04 - Obras Públicas	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
Fondo General	01	04	01			92.42	Materiales y Suministros de Operación	04 - Obras Públicas	\$ 5,000.00	\$ 5,000.00	\$ 5,730.57	\$ (730.57)

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	04	04			92.38	Materiales de Construcción	04 - Obras Públicas	\$ 30,000.00	\$ 10,000.00	\$ 17,547.30	\$ 12,452.70
Fondo General	01	04	04			94.63	Mantenimiento de Vehículos	04 - Obras Públicas	\$ 150,000.00	\$ 150,000.00	\$ 131,379.75	\$ 18,620.25
Fondo General	01	04	04			94.65	Misceláneos	04 - Obras Públicas	\$ 5,000.00	\$ 5,000.00	\$ 10,259.56	\$ (5,259.56)
Fondo General	01	04	08			94.51	Renta de Equipos y Vehículos	04 - Obras Públicas	\$ 20,000.00	\$ 500.00	\$ 1,342.00	\$ 18,658.00
Fondo General	01	06	01			91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	\$ 511,470.00	\$ 477,870.00	\$ 379,385.94	\$ 132,084.06
Fondo General	01	06	01			91.10	Seguro Choferil	06 - Oficina Municipal Manejo de Emergencias	\$ 450.00	\$ 450.00	\$ 205.80	\$ 244.20
Fondo General	01	06	01			91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	\$ 40,275.02	\$ 37,704.52	\$ 29,970.07	\$ 10,304.95
Fondo General	01	06	01			91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	\$ 45,000.00	\$ 45,000.00	\$ 23,850.00	\$ 21,150.00
Fondo General	01	06	01			91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	\$ 15,000.00	\$ 15,000.00	\$ 12,887.56	\$ 2,112.44
Fondo General	01	06	01			92.42	Materiales y Suministros de Operación	06 - Oficina Municipal Manejo de Emergencias	\$ 3,000.00	\$ 2,000.00	\$ 2,280.54	\$ 719.46
Fondo General	01	06	01			94.65	Misceláneos	06 - Oficina Municipal Manejo de Emergencias	\$ 3,000.00	\$ 2,000.00	\$ 4,674.64	\$ (1,674.64)
Fondo General	01	06	01			94.75	Reserva	06 - Oficina Municipal Manejo de Emergencias	\$ 15,000.00	\$ 15,000.00	\$ 4,384.70	\$ 10,615.30
Fondo General	01	07	01			91.01	Empleados Regulares	07 - Guardia Municipal	\$ 297,259.20	\$ 292,459.20	\$ 204,687.71	\$ 92,571.49
Fondo General	01	07	01			91.10	Seguro Choferil	07 - Guardia Municipal	\$ 350.00	\$ 350.00	\$ 113.40	\$ 236.60
Fondo General	01	07	01			91.31	Seguro Social Federal	07 - Guardia Municipal	\$ 23,474.70	\$ 23,107.49	\$ 16,301.05	\$ 7,173.65
Fondo General	01	07	01			91.41	Plan Médico	07 - Guardia Municipal	\$ 28,800.00	\$ 28,800.00	\$ 14,400.00	\$ 14,400.00
Fondo General	01	07	01			91.71	Bono Navideño	07 - Guardia Municipal	\$ 9,600.00	\$ 9,600.00	\$ 8,400.00	\$ 1,200.00
Fondo General	01	07	04			92.42	Materiales y Suministros de Operación	07 - Guardia Municipal	\$ 1,500.00	\$ 1,500.00	\$ 1,154.52	\$ 345.48
Fondo General	01	07	04			94.65	Misceláneos	07 - Guardia Municipal	\$ 2,000.00	\$ 2,000.00	\$ 2,836.35	\$ (836.35)
Fondo General	01	08	01			91.01	Empleados Regulares	08 - Recursos Humanos	\$ 165,163.20	\$ 164,479.20	\$ 114,223.85	\$ 50,939.35
Fondo General	01	08	01			91.05	Empleados Transitorios	08 - Recursos Humanos	\$ 441,696.00	\$ 466,500.00	\$ 263,815.61	\$ 177,880.39
Fondo General	01	08	01			91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	\$ 5,000.00	\$ 3,000.00	\$ 6,764.18	\$ (1,764.18)
Fondo General	01	08	01			91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	\$ 5,000.00	\$ 3,000.00	\$ 2,049.16	\$ 2,950.84
Fondo General	01	08	01			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 13,002.20	\$ 13,409.37	\$ 9,335.08	\$ 3,667.12
Fondo General	01	08	01			91.41	Plan Médico	08 - Recursos Humanos	\$ 14,400.00	\$ 14,400.00	\$ 6,750.00	\$ 7,650.00
Fondo General	01	08	01			91.71	Bono Navideño	08 - Recursos Humanos	\$ 4,800.00	\$ 4,800.00	\$ 3,600.00	\$ 1,200.00
Fondo General	01	08	01			94.11	Servicios Profesionales - No Clasificados	08 - Recursos Humanos	\$ 87,600.00	\$ 98,400.00	\$ 74,750.00	\$ 12,850.00

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	08	01			94.13	Pruebas de Dopaje	08 - Recursos Humanos	\$ 3,000.00	\$ 1,000.00	\$ -	\$ 3,000.00
Fondo General	01	08	04			91.06	Empleados Irregulares	08 - Recursos Humanos	\$ 162,162.00	\$ 58,968.00	\$ 51,430.68	\$ 110,731.32
Fondo General	01	08	04			91.31	Seguro Social Federal	08 - Recursos Humanos	\$ 59,008.84	\$ 41,115.66	\$ 30,609.76	\$ 28,399.08
Fondo General	01	08	04			91.41	Plan Médico	08 - Recursos Humanos	\$ 46,800.00	\$ 55,350.00	\$ 1,500.00	\$ 45,300.00
Fondo General	01	08	04			91.71	Bono Navideño	08 - Recursos Humanos	\$ 15,600.00	\$ 18,000.00	\$ 17,183.71	\$ (1,583.71)
Fondo General	01	08	04			94.06	Adiestramientos	08 - Recursos Humanos	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
Fondo General	01	08	04			94.65	Misceláneos	08 - Recursos Humanos	\$ 1,500.00	\$ 500.00	\$ 150.00	\$ 1,350.00
Fondo General	01	09	01			91.01	Empleados Regulares	09 - Recreación y Deportes	\$ 178,959.60	\$ 170,559.60	\$ 122,700.95	\$ 56,258.65
Fondo General	01	09	01			91.10	Seguro Choferil	09 - Recreación y Deportes	\$ 100.00	\$ 85.00	\$ 85.80	\$ 14.20
Fondo General	01	09	01			91.31	Seguro Social Federal	09 - Recreación y Deportes	\$ 14,149.40	\$ 13,506.78	\$ 9,799.60	\$ 4,349.80
Fondo General	01	09	01			91.41	Plan Médico	09 - Recreación y Deportes	\$ 18,000.00	\$ 18,000.00	\$ 6,900.00	\$ 11,100.00
Fondo General	01	09	01			91.71	Bono Navideño	09 - Recreación y Deportes	\$ 6,000.00	\$ 6,000.00	\$ 5,400.00	\$ 600.00
Fondo General	01	09	21			92.42	Materiales y Suministros de Operación	09 - Recreación y Deportes	\$ 3,000.00	\$ 2,500.00	\$ 5,776.29	\$ (2,776.29)
Fondo General	01	09	21			94.47	Donaciones	09 - Recreación y Deportes	\$ 15,000.00	\$ 15,000.00	\$ 4,827.34	\$ 10,172.66
Fondo General	01	09	21			94.65	Misceláneos	09 - Recreación y Deportes	\$ 3,000.00	\$ 3,000.00	\$ 5,045.18	\$ (2,045.18)
Fondo General	01	10	01			91.01	Empleados Regulares	10 - Sanidad o Saneamiento	\$ 376,899.60	\$ 347,079.60	\$ 252,189.38	\$ 124,710.22
Fondo General	01	10	01			91.10	Seguro Choferil	10 - Sanidad o Saneamiento	\$ 300.00	\$ 300.00	\$ 103.80	\$ 196.20
Fondo General	01	10	01			91.31	Seguro Social Federal	10 - Sanidad o Saneamiento	\$ 29,888.50	\$ 27,607.21	\$ 20,248.37	\$ 9,640.13
Fondo General	01	10	01			91.41	Plan Médico	10 - Sanidad o Saneamiento	\$ 41,400.00	\$ 40,950.00	\$ 16,500.00	\$ 24,900.00
Fondo General	01	10	01			91.71	Bono Navideño	10 - Sanidad o Saneamiento	\$ 13,800.00	\$ 13,800.00	\$ 12,497.54	\$ 1,302.46
Fondo General	01	10	04			94.73	Disposición de Desperdicios	10 - Sanidad o Saneamiento	\$ 144,000.00	\$ -	\$ -	\$ 144,000.00
Fondo General	01	19	01			91.01	Empleados Regulares	19 - Secretaría Municipal	\$ 78,360.00	\$ 76,464.00	\$ 51,020.00	\$ 27,340.00
Fondo General	01	19	01			91.31	Seguro Social Federal	19 - Secretaría Municipal	\$ 6,178.14	\$ 6,033.10	\$ 4,040.74	\$ 2,137.40
Fondo General	01	19	01			91.41	Plan Médico	19 - Secretaría Municipal	\$ 7,200.00	\$ 7,200.00	\$ 4,050.00	\$ 3,150.00
Fondo General	01	19	01			91.71	Bono Navideño	19 - Secretaría Municipal	\$ 2,400.00	\$ 2,400.00	\$ 1,800.00	\$ 600.00
Fondo General	01	19	01			94.65	Misceláneos	19 - Secretaría Municipal	\$ 500.00	\$ 1,000.00	\$ 770.25	\$ (270.25)
Fondo General	01	19	01			94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	\$ 3,000.00	\$ 3,000.00	\$ 2,621.05	\$ 378.95
Fondo General	01	21	01			91.01	Empleados Regulares	21 - Auditoría Interna	\$ 24,396.00	\$ 24,396.00	\$ 20,330.00	\$ 4,066.00
Fondo General	01	21	01			91.31	Seguro Social Federal	21 - Auditoría Interna	\$ 1,912.19	\$ 1,912.19	\$ 1,601.13	\$ 311.06
Fondo General	01	21	01			91.41	Plan Médico	21 - Auditoría Interna	\$ 1,800.00	\$ 1,800.00	\$ 1,350.00	\$ 450.00
Fondo General	01	21	01			91.71	Bono Navideño	21 - Auditoría Interna	\$ 600.00	\$ 600.00	\$ 600.00	\$ -
Fondo General	01	21	01			94.10	Gastos de Auditoría Sencilla (Single Audit)	21 - Auditoría Interna	\$ 65,000.00	\$ 30,000.00	\$ -	\$ 65,000.00
Fondo General	01	25	01			91.01	Empleados Regulares	25 - Planificación y Desarrollo	\$ 89,580.00	\$ 89,580.00	\$ 39,855.00	\$ 49,725.00
Fondo General	01	25	01			91.10	Seguro Choferil	25 - Planificación y Desarrollo	\$ 100.00	\$ 30.00	\$ 32.10	\$ 67.90
Fondo General	01	25	01			91.31	Seguro Social Federal	25 - Planificación y Desarrollo	\$ 7,036.49	\$ 7,036.47	\$ 3,729.37	\$ 3,307.12
Fondo General	01	25	01			91.41	Plan Médico	25 - Planificación y Desarrollo	\$ 7,200.00	\$ 7,200.00	\$ 2,700.00	\$ 4,500.00
Fondo General	01	25	01			91.71	Bono Navideño	25 - Planificación y Desarrollo	\$ 2,400.00	\$ 2,400.00	\$ 1,800.00	\$ 600.00
Fondo General	01	25	01			92.42	Materiales y Suministros de Operación	25 - Planificación y Desarrollo	\$ -	\$ 1,000.00	\$ -	\$ -

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	28	01			91.01	Empleados Regulares	28 - Conservación y Ornato	\$ 179,823.60	\$ 172,623.60	\$ 138,771.15	\$ 41,052.45
Fondo General	01	28	01			91.10	Seguro Choferil	28 - Conservación y Ornato	\$ 100.00	\$ 70.00	\$ 61.80	\$ 38.20
Fondo General	01	28	01			91.31	Seguro Social Federal	28 - Conservación y Ornato	\$ 14,215.50	\$ 13,664.68	\$ 11,074.90	\$ 3,140.60
Fondo General	01	28	01			91.41	Plan Médico	28 - Conservación y Ornato	\$ 18,000.00	\$ 18,000.00	\$ 10,800.00	\$ 7,200.00
Fondo General	01	28	01			91.71	Bono Navideño	28 - Conservación y Ornato	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
Fondo General	01	28	13			92.42	Materiales y Suministros de Operación	28 - Conservación y Ornato	\$ 3,000.00	\$ 2,500.00	\$ 5,990.46	\$ (2,990.46)
Fondo General	01	28	13			93.27	Compra de Equipos	28 - Conservación y Ornato	\$ 3,000.00	\$ 1,000.00	\$ -	\$ 3,000.00
Fondo General	01	28	13			94.63	Mantenimiento de Vehículos	28 - Conservación y Ornato	\$ 8,000.00	\$ 10,000.00	\$ 4,933.99	\$ 3,066.01
Fondo General	01	28	13			94.65	Misceláneos	28 - Conservación y Ornato	\$ 2,500.00	\$ 1,500.00	\$ 1,722.07	\$ 777.93
Fondo General	01	35	01			91.01	Empleados Regulares	35 - Compras y Suministros	\$ 40,476.00	\$ 40,476.00	\$ 26,899.00	\$ 13,577.00
Fondo General	01	35	01			91.10	Seguro Choferil	35 - Compras y Suministros	\$ 25.00	\$ 15.00	\$ 19.50	\$ 5.50
Fondo General	01	35	01			91.31	Seguro Social Federal	35 - Compras y Suministros	\$ 3,188.21	\$ 3,188.21	\$ 2,149.56	\$ 1,038.65
Fondo General	01	35	01			91.41	Plan Médico	35 - Compras y Suministros	\$ 3,600.00	\$ 3,600.00	\$ 2,250.00	\$ 1,350.00
Fondo General	01	35	01			91.71	Bono Navideño	35 - Compras y Suministros	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -
Fondo General	01	35	01			92.15	Materiales de Mantenimiento	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 6,907.43	\$ (2,907.43)
Fondo General	01	35	04			92.01	Materiales de Oficina	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 11,014.97	\$ (7,014.97)
Fondo General	01	35	04			93.27	Compra de Equipos	35 - Compras y Suministros	\$ 4,000.00	\$ 4,000.00	\$ 3,312.77	\$ 687.23
Fondo General	01	35	04			94.63	Mantenimiento de Vehículos	35 - Compras y Suministros	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Fondo General	01	36	01			91.01	Empleados Regulares	36 - Turismo	\$ 56,268.00	\$ 55,068.00	\$ 45,890.00	\$ 10,378.00
Fondo General	01	36	01			91.10	Seguro Choferil	36 - Turismo	\$ 100.00	\$ 100.00	\$ 25.20	\$ 74.80
Fondo General	01	36	01			91.31	Seguro Social Federal	36 - Turismo	\$ 4,442.20	\$ 4,350.39	\$ 3,648.23	\$ 793.97
Fondo General	01	36	01			91.41	Plan Médico	36 - Turismo	\$ 5,400.00	\$ 5,400.00	\$ 2,850.00	\$ 2,550.00
Fondo General	01	36	01			91.71	Bono Navideño	36 - Turismo	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -
Fondo General	01	36	01			94.15	Relaciones Públicas	36 - Turismo	\$ 5,000.00	\$ 2,000.00	\$ 1,467.99	\$ 3,532.01
Fondo General	01	36	04			94.65	Misceláneos	36 - Turismo	\$ 2,000.00	\$ 1,000.00	\$ 1,226.00	\$ 774.00
Fondo General	01	37	01			91.01	Empleados Regulares	37 - Servicios Humanos Institucionales	\$ 142,248.00	\$ 136,930.80	\$ 92,193.16	\$ 50,054.84
Fondo General	01	37	01			91.31	Seguro Social Federal	37 - Servicios Humanos Institucionales	\$ 11,249.17	\$ 10,842.38	\$ 7,373.99	\$ 3,875.18
Fondo General	01	37	01			91.41	Plan Médico	37 - Servicios Humanos Institucionales	\$ 14,400.00	\$ 14,400.00	\$ 5,550.00	\$ 8,850.00
Fondo General	01	37	01			91.71	Bono Navideño	37 - Servicios Humanos Institucionales	\$ 4,800.00	\$ 4,800.00	\$ 4,200.00	\$ 600.00
Fondo General	01	37	04			94.65	Misceláneos	37 - Servicios Humanos Institucionales	\$ 1,000.00	\$ 1,500.00	\$ 1,256.29	\$ (256.29)
Fondo General	01	38	01			91.01	Empleados Regulares	38 - Control Ambiental	\$ 140,451.60	\$ 118,515.60	\$ 94,465.00	\$ 45,986.60
Fondo General	01	38	01			91.10	Seguro Choferil	38 - Control Ambiental	\$ 100.00	\$ 50.00	\$ 33.30	\$ 66.70
Fondo General	01	38	01			91.31	Seguro Social Federal	38 - Control Ambiental	\$ 11,111.74	\$ 9,387.72	\$ 7,547.76	\$ 3,563.98

GASTOS												
DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL	AÑO FISCAL	GASTO ACTUAL AL	VARIANZA (L - J)
									2023-2024	2022-2023	4/30/2023	
Fondo General	01	38	01			91.41	Plan Médico	38 - Control Ambiental	\$ 14,400.00	\$ 12,600.00	\$ 4,050.00	\$ 10,350.00
Fondo General	01	38	01			91.71	Bono Navideño	38 - Control Ambiental	\$ 4,800.00	\$ 4,200.00	\$ 4,200.00	\$ 600.00
Fondo General	01	38	04			92.42	Materiales y Suministros de Operación	38 - Control Ambiental	\$ 1,500.00	\$ 1,000.00	\$ 2,027.41	\$ (527.41)
Fondo General	01	38	04			94.65	Misceláneos	38 - Control Ambiental	\$ 1,500.00	\$ 1,000.00	\$ 4,182.95	\$ (2,682.95)
Fondo General	01	47	01			91.01	Empleados Regulares	47 - Conservación de Edificios y Estructuras Municipales	\$ 142,347.60	\$ 128,907.60	\$ 104,145.70	\$ 38,201.90
Fondo General	01	47	01			91.31	Seguro Social Federal	47 - Conservación de Edificios y Estructuras Municipales	\$ 11,256.79	\$ 10,228.63	\$ 8,334.31	\$ 2,922.48
Fondo General	01	47	01			91.41	Plan Médico	47 - Conservación de Edificios y Estructuras Municipales	\$ 14,400.00	\$ 13,500.00	\$ 8,550.00	\$ 5,850.00
Fondo General	01	47	01			91.71	Bono Navideño	47 - Conservación de Edificios y Estructuras Municipales	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
Fondo General	01	47	01			94.64	Mantenimiento de Edificios	47 - Conservación de Edificios y Estructuras Municipales	\$ 5,050.00	\$ 5,000.00	\$ 13,626.71	\$ (8,576.71)
									\$ 8,317,807.90	\$ 7,469,597.42	\$ 5,119,494.94	\$ 3,198,312.96

MUNICIPIO DE: CIALES
PRESUPUESTO AÑO FISCAL 2023-2024
CAE

OGP-1M
Rev. 04/mayo/2023

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA	DESCRIPCIÓN DEL	AÑO FISCAL 2023-2024
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	82.31	Contribución sobre Propiedad Exonerada	03 - Finanzas	
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	\$ 674,679.65
TOTAL									\$ 674,679.65
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	205,000.00
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	108,474.80
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	\$ 361,204.85
TOTAL									\$ 674,679.65

INFORME DISTRIBUTIVO DE SUELDOS

MUNICIPIO DE: Ciales

AÑO FISCAL: 2023-2024

CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	0.000%	7.65%	\$ 100.00	Plan Médico	\$ 541.42	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Sistema de Retiro	Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
C	Confianza	91.01	01 - Legislatura Municipal	01				SECRETARIA LEGISLATIVA	1	12	\$ 2,150.00	\$ 25,800.00	\$ -	\$ 2,015.12	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 29,556.54
C	Confianza	91.01	01 - Legislatura Municipal	01				SARGENTO DE ARMAS	1	12	\$ 1,600.00	\$ 19,200.00	\$ -	\$ 1,510.22	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,451.64
C	Confianza	91.01	01 - Legislatura Municipal	01				SECRETARIA AUXILIAR	1	12	\$ 1,600.00	\$ 19,200.00	\$ -	\$ 1,510.22	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,451.64
C	Confianza	91.01	01 - Legislatura Municipal	01				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				ALCALDE	1	12	\$ 5,000.00	\$ 60,000.00	\$ -	\$ 4,590.00	SI	\$ 1,200.00	NO	\$ -	NO	\$ -	\$ 65,790.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				ALCALDE (OPERACIONAL)	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				ALCALDE (ADMINISTRATIVO)	1	12	\$ 2,150.00	\$ 25,800.00	\$ -	\$ 2,015.12	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 29,556.54
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				ALCALDE (EMERGENCIAS Y	1	12	\$ 2,067.00	\$ 24,804.00	\$ -	\$ 1,938.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,484.34
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				INTERAGENCIAL	1	12	\$ 1,739.00	\$ 20,868.00	\$ -	\$ 1,637.82	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,247.24
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				SECRETARIA CONFIDENCIAL	1	12	\$ 1,513.00	\$ 18,156.00	\$ -	\$ 1,430.35	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,327.77
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				MENSAJERO CONDUCTOR	1	12	\$ 1,428.00	\$ 17,136.00	\$ -	\$ 1,352.32	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 20,229.74
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				TELEFONISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				LA COMUNIDAD	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				RELACIONES CON LA COMUNIDAD	1	12	\$ 1,781.00	\$ 21,372.00	\$ -	\$ 1,676.38	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,789.80
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				ACTIVIDADES	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02				CHOFER DEL ALCALDE	1	12	\$ 1,400.00	\$ 16,800.00	\$ -	\$ 1,326.62	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,868.04
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICINISTA II	1	12	\$ 1,435.00	\$ 17,220.00	\$ -	\$ 1,358.75	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 20,320.17
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				SUPERVISOR I	1	12	\$ 1,803.30	\$ 21,639.60	\$ -	\$ 1,696.85	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,077.87
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				OFICIAL INSPECTOR DE VIVIENDA	1	12	\$ 1,428.00	\$ 17,136.00	\$ -	\$ 1,352.32	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 20,229.74
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02				CIUDADANO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	03 - Finanzas	03				DIRECTOR(A) DE FINANZAS	1	12	\$ 2,300.00	\$ 27,600.00	\$ -	\$ 2,152.82	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 31,494.24
R	Regular	91.01	03 - Finanzas	03				FINANZAS	1	12	\$ 2,084.00	\$ 25,008.00	\$ -	\$ 1,954.53	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,703.95
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,800.00	\$ 21,600.00	\$ -	\$ 1,693.82	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,035.24
R	Regular	91.01	03 - Finanzas	03				OFICIAL PAGADOR	1	12	\$ 1,403.00	\$ 16,836.00	\$ -	\$ 1,329.37	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,906.79
R	Regular	91.01	03 - Finanzas	03				AUXILIAR FISCAL I			\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
R	Regular	91.01	03 - Finanzas	03				CONTRIBUTIVA	1	12	\$ 1,444.00	\$ 17,328.00	\$ -	\$ 1,367.01	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 20,436.43
R	Regular	91.01	03 - Finanzas	03				OFICIAL RECAUDADOR	1	12	\$ 1,925.00	\$ 23,100.00	\$ -	\$ 1,808.57	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 26,649.99
R	Regular	91.01	03 - Finanzas	03				OFICIAL DE PREINTERVENCION	1	12	\$ 1,742.60	\$ 20,911.20	\$ -	\$ 1,641.13	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,293.75
R	Regular	91.01	03 - Finanzas	03				RECAUDADOR(A) AUXILIAR	1	12	\$ 1,331.00	\$ 15,972.00	\$ -	\$ 1,263.28	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,976.70
R	Regular	91.01	03 - Finanzas	03				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	03 - Finanzas	03				OFICINISTA MECANOGRARO I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	03 - Finanzas	03				UNIFORME DE CONTABILIDAD	1	12	\$ 1,800.00	\$ 21,600.00	\$ -	\$ 1,693.82	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,035.24
R	Regular	91.01	03 - Finanzas	03				SECRETARIA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	03 - Finanzas	03				OFICINA DEL CRIM	1	12	\$ 1,962.04	\$ 23,544.48	\$ -	\$ 1,842.57	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 27,128.47
R	Regular	91.01	03 - Finanzas	03				AGRICOLA	1	12	\$ 1,834.00	\$ 22,008.00	\$ -	\$ 1,725.03	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,474.45
R	Regular	91.01	03 - Finanzas	03				RECAUDADOR(A) AUXILIAR	1	12	\$ 1,498.00	\$ 17,976.00	\$ -	\$ 1,416.58	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,134.00
R	Regular	91.01	03 - Finanzas	03				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	03 - Finanzas	03				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,500.00	\$ 18,000.00	\$ -	\$ 1,418.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,159.84
R	Regular	91.01	03 - Finanzas	03				AUXILIAR DE CONTABILIDAD	1	12	\$ 1,355.00	\$ 16,260.00	\$ -	\$ 1,285.31	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,286.73
R	Regular	91.01	03 - Finanzas	03				LA OFICINA DEL CRIM	1	12	\$ 1,604.00	\$ 19,248.00	\$ -	\$ 1,513.89	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,503.31
R	Regular	91.01	03 - Finanzas	03				MERCADO AGRICOLA	1	12	\$ 1,781.00	\$ 21,372.00	\$ -	\$ 1,676.38	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,789.80
R	Regular	91.01	03 - Finanzas	03				AUXILIAR DE CONTABILIDAD	1	12	\$ 1,600.00	\$ 19,200.00	\$ -	\$ 1,510.22	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,451.64
R	Regular	91.01	03 - Finanzas	03				CRIM	1	12	\$ 1,397.00	\$ 16,764.00	\$ -	\$ 1,323.86	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,829.28
R	Regular	91.01	03 - Finanzas	03				CONTABLE	1	12	\$ 1,414.00	\$ 16,968.00	\$ -	\$							

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: Ciales
AÑO FISCAL: 2023-2024
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	0.000%	7.65%	\$ 100.00	Plan Médico	\$ 541.42	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Sistema de Retiro	Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
R	Regular	91.01	04 - Obras Públicas	04				OFICINISTA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	04 - Obras Públicas	04				CARPINTERO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	04 - Obras Públicas	04				ENCARGADO FLOTA VEHICULAR	1	12	\$ 1,493.00	\$ 17,916.00	\$ -	\$ 1,411.99	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,069.41
R	Regular	91.01	04 - Obras Públicas	04				SUPERVISOR I	1	12	\$ 1,906.60	\$ 22,879.20	\$ -	\$ 1,791.68	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 26,412.30
R	Regular	91.01	04 - Obras Públicas	04				PESADO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	04 - Obras Públicas	04				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	04 - Obras Públicas	04				CONDUCTOR DE TRANSPORTE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	04 - Obras Públicas	04				CONDUCTOR DE TRANSPORTE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	Emergencias	06				EMERGENCIA	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	Emergencias	06				Y RESCATE	1	12	\$ 1,600.30	\$ 19,203.60	\$ -	\$ 1,510.49	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,455.51
R	Regular	91.01	Emergencias	06				OFICIAL DE COMUNICACIONES	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				PESADO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				COORDINADOR(A) DE REFUGIOS	1	12	\$ 1,803.60	\$ 21,643.20	\$ -	\$ 1,697.12	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,081.74
R	Regular	91.01	Emergencias	06				BUSQUEDA Y RESCATE	1	12	\$ 1,397.00	\$ 16,764.00	\$ -	\$ 1,323.86	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,829.28
R	Regular	91.01	Emergencias	06				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				TRABAJADOR	1	12	\$ 1,634.60	\$ 19,615.20	\$ -	\$ 1,541.98	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,898.60
R	Regular	91.01	Emergencias	06				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				MANEJO DE EMERGENCIAS	1	12	\$ 1,920.00	\$ 23,040.00	\$ -	\$ 1,803.98	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 26,585.40
R	Regular	91.01	Emergencias	06				AUXILIAR ADMINISTRATIVO	1	12	\$ 1,518.00	\$ 18,216.00	\$ -	\$ 1,434.94	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,392.36
R	Regular	91.01	Emergencias	06				REFUGIO	1	12	\$ 1,397.00	\$ 16,764.00	\$ -	\$ 1,323.86	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,829.28
R	Regular	91.01	Emergencias	06				PESADO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				SECRETARIA I	1	12	\$ 1,442.00	\$ 17,304.00	\$ -	\$ 1,365.17	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 20,410.59
R	Regular	91.01	Emergencias	06				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				LICENCIADA(O)	1	12	\$ 2,500.00	\$ 30,000.00	\$ -	\$ 2,336.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 34,077.84
R	Regular	91.01	Emergencias	06				LICENCIADA(O)	1	12	\$ 3,000.00	\$ 36,000.00	\$ -	\$ 2,795.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 40,536.84
R	Regular	91.01	Emergencias	06				LICENCIADA(O)	1	12	\$ 2,500.00	\$ 30,000.00	\$ -	\$ 2,336.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 34,077.84
R	Regular	91.01	Emergencias	06				FUNCIONARIO EJECUTIVO IV	1	12	\$ 1,600.00	\$ 19,200.00	\$ -	\$ 1,510.22	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,451.64
R	Regular	91.01	Emergencias	06				LIVIANO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Emergencias	06				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
R	Regular	91.01	Emergencias	06				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
R	Regular	91.01	Emergencias	06				PARAMEDICO			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
R	Regular	91.01	Emergencias	06				PARAMEDICO			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
R	Regular	91.01	Emergencias	06				ASISTENTE ADMINISTRATIVO	1	12	\$ 1,397.00	\$ 16,764.00	\$ -	\$ 1,323.86	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,829.28
R	Regular	91.01	Emergencias	06				DE SALUD EN LA COMUNIDAD	1	12	\$ 3,000.00	\$ 36,000.00	\$ -	\$ 2,795.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 40,536.84
R	Regular	91.01	Emergencias	06				LIVIANO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	07 - Guardia Municipal	07				COMISIONADO	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	07 - Guardia Municipal	07				TENIENTE II	1	12	\$ 1,680.00	\$ 20,160.00	\$ -	\$ 1,583.66	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 23,485.08
R	Regular	91.01	07 - Guardia Municipal	07				TENIENTE II	1	12	\$ 1,680.00	\$ 20,160.00	\$ -	\$ 1,583.66	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 23,485.08
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,548.00	\$ 18,576.00	\$ -	\$ 1,462.48	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,779.90
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,548.00	\$ 18,576.00	\$ -	\$ 1,462.48	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,779.90
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ -	\$ 1,425.76	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,263.18
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ -	\$ 1,425.76	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,263.18
R	Regular	91.01	07 - Guardia Municipal	07				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ -	\$ 1,425.76	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,263.18
R	Regular	91.01	07 - Guardia Municipal	07				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	07 - Guardia Municipal	07				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	07 - Guardia Municipal	07				GUARDIAN	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	07 - Guardia Municipal	07				GUARDIAN	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	07 - Guardia Municipal	07				CAPITAN	1	12	\$ 2,000.00	\$ 24,000									

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	0.000%	7.65%	\$ 100.00	Plan Médico	\$ 541.42	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Sistema de Retiro	Seguro Social	Aport. Plan		Bono de Navidad a	Bono de Verano a			
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO			\$ -	\$ -	\$ -	\$ -	SI	\$ -	SI	\$ -	NO	\$ -	\$ -
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				DESPACHADOR(A) I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				DESPACHADOR(A) I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				PARAMEDICO	1	12	\$ 1,628.00	\$ 19,536.00	\$ -	\$ 1,535.92	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,813.34
T	Transitorio	91.05	08 - Recursos Humanos	08				POLICIA MUNICIPAL	1	12	\$ 1,508.00	\$ 18,096.00	\$ -	\$ 1,425.76	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,263.18
T	Transitorio	91.05	08 - Recursos Humanos	08				POLICIA MUNICIPAL	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				LIDER RECREATIVO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				ESCOLAR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
T	Transitorio	91.05	08 - Recursos Humanos	08				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.							

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: Ciales
AÑO FISCAL: 2023-2024
CONFIANZA, REGULAR Y TRANSITORIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual	Sueldo Anual	0.000%	7.65%	\$ 100.00	Plan Médico	\$ 541.42	Bono de Navidad	\$ -	Bono de Verano	TOTAL
													Sistema de Retiro	Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
R	Regular	91.01	25 - Planificación y Desarrollo	25				AUXILIAR INGENIERO(A)	1	12	\$ 1,600.00	\$ 19,200.00	\$ -	\$ 1,510.22	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 22,451.64
R	Regular	91.01	25 - Planificación y Desarrollo	25				PROYECTOS	1	12	\$ 1,555.00	\$ 18,660.00	\$ -	\$ 1,468.91	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,870.33
R	Regular	91.01	25 - Planificación y Desarrollo	25				PLANIFICADOR	1	12	\$ 2,800.00	\$ 33,600.00	\$ -	\$ 2,611.82	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 37,953.24
R	Regular	91.01	25 - Planificación y Desarrollo	25				ARQUITECTO	1	12	\$ 1,510.00	\$ 18,120.00	\$ -	\$ 1,427.60	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,289.02
C	Confianza	91.01	28 - Conservación y Ornato	28				DIRECTOR(A) DE ORNATO	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	28 - Conservación y Ornato	28				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				OFICINISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				ORNATO	1	12	\$ 1,781.00	\$ 21,372.00	\$ -	\$ 1,676.38	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,789.80
R	Regular	91.01	28 - Conservación y Ornato	28				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	28 - Conservación y Ornato	28				SUPERVISOR I	1	12	\$ 1,500.00	\$ 18,000.00	\$ -	\$ 1,418.42	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,159.84
R	Regular	91.01	28 - Conservación y Ornato	28				SUPERVISOR I	1	12	\$ 1,703.30	\$ 20,439.60	\$ -	\$ 1,605.05	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 23,786.07
R	Regular	91.01	35 - Compras y Suministros	35				SERVICIOS GENERALES	1	12	\$ 1,855.00	\$ 22,260.00	\$ -	\$ 1,744.31	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 25,745.73
R	Regular	91.01	35 - Compras y Suministros	35				ESPECIALISTA EN COMPRA	1	12	\$ 1,518.00	\$ 18,216.00	\$ -	\$ 1,434.94	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 21,392.36
C	Confianza	91.01	36 - Turismo	36				COMUNICACIONES Y PRENSA	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	36 - Turismo	36				SECRETARIA I	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	36 - Turismo	36				OFICINISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	Institucionales	37				MUNICIPAL Y ASUNTOS	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	Institucionales	37				AUXILIAR DE BIBLIOTECA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Institucionales	37				AUXILIAR DE BIBLIOTECA	1	12	\$ 1,400.00	\$ 16,800.00	\$ -	\$ 1,326.62	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 19,868.04
R	Regular	91.01	Institucionales	37				OFICINISTA	1	12	\$ 1,781.00	\$ 21,372.00	\$ -	\$ 1,676.38	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 24,789.80
R	Regular	91.01	Institucionales	37				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Institucionales	37				AUXILIAR DE BIBLIOTECA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Institucionales	37				OFICINISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Institucionales	37				AUXILIAR DE BIBLIOTECA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
C	Confianza	91.01	38 - Control Ambiental	38				DIRECTOR(A) RECICLAJE	1	12	\$ 2,033.00	\$ 24,396.00	\$ -	\$ 1,907.71	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 28,045.13
R	Regular	91.01	38 - Control Ambiental	38				COORDINADOR(A) DE RECICLAJE	1	12	\$ 1,703.30	\$ 20,439.60	\$ -	\$ 1,605.05	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 23,786.07
R	Regular	91.01	38 - Control Ambiental	38				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	38 - Control Ambiental	38				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	38 - Control Ambiental	38				CONDUCTOR VEHICULO LIVIANO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	38 - Control Ambiental	38				CONDUCTOR VEHICULO PESADO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	38 - Control Ambiental	38				CONSERJE	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	38 - Control Ambiental	38				CONDUCTOR VEHICULO LIVIANO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				OFICIAL EJECUTIVO	1	12	\$ 2,244.30	\$ 26,931.60	\$ -	\$ 2,101.69	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 30,774.71
R	Regular	91.01	Estructuras Municipales	47				ELECTRICISTA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				MUNICIPAL	1	12	\$ 1,650.00	\$ 19,800.00	\$ -	\$ 1,556.12	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 23,097.54
R	Regular	91.01	Estructuras Municipales	47				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				CARPINTERO	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				SECRETARIA	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
R	Regular	91.01	Estructuras Municipales	47				TRABAJADOR	1	12	\$ 1,328.00	\$ 15,936.00	\$ -	\$ 1,260.52	SI	\$ 1,200.00	SI	\$ 541.42	NO	\$ -	\$ 18,937.94
									225		\$ 349,328.84	\$ 4,191,946.08	\$ -	\$ 329,961.65		\$ 270,000.00		\$ 121,278.08	\$ -	\$ 4,913,185.81	

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Sueldo por hora	Horas	Horas	Horas	Horas	Horas	Meses	Sueldo Mensual	Sueldo Anual	7.65%	\$ 100.00	Plan Médico	\$ 541.42	Bono de Navidad	\$ -	Bono de Verano	TOTAL
											Diarias	Sem.	Quinc.	Mens.	Anual				Seguro Social	Aport. Plan		Bono de Navidad a		Bono de Verano a		
I	Irregular	91.06	08 - Recursos Humanos	08					15	\$ 7.56	5.50	27.50	59.58	119.17	1430.00	12	\$ 13,513.50	\$ 162,162.00	\$ 12,405.39	NO	\$ -	NO	\$ -	NO	\$ -	\$ 174,567.39
									15								\$ 13,513.50	\$ 162,162.00	\$ 12,405.39		\$ -		\$ -		\$ -	\$ 174,567.39