Estado Libre Asociado de Puerto Rico
Gobierno Municipal de Culebra
P.O. Box 189
Culebra, Puerto Rico 00775
Tel. (787) 742-3521 Ext. 437
Fax (787) 742-0616
Legislatura Municipal

RESOLUCIÓN NÚMERO 14 **SERIE 2022-2023**
PROYECTO DE RESOLUCIÓN 9

PRESENTADO POR ADMINISTRACIÓN

RESOLUCIÓN DE LA HONORABLE LEGISLATURA DE CULEBRA, PUERTO RICO "PARA APROBAR EL PRESUPUESTO GENERAL DE INGRESOS Y GASTOS DEL MUNICIPIO DE CULEBRA, PUERTO RICO POR LA CANTIDAD DE TRES MILLONES SEICIENTOS NOVENTA Y DOS MIL CUATROCIENTOS CINCUENTA Y TRES DÓLARES CON TRECE CENTAVOS ($3,692,453.13), QUE REGIRÁ EL AÑO FISCAL 2023-2024, DEL 1RO DE JULIO DE 2023 AL 30 DE JUNIO DE 2024" Y PARA OTROS FINES RELACIONADOS.

POR CUANTO: La Ley 107-2020, según enmendada y conocida como Código Municipal de Puerto Rico, dispone, en su Artículo 1.018, sobre las facultades, deberes y funciones generales del alcalde. En particular, en su Sección (j) impone como obligación el presentar proyecto de resolución del presupuesto general de ingresos y gastos del municipio.

POR CUANTO: Por su parte, el Artículo 2.097 de la referida Ley 107, dispone sobre la presentación del Proyecto de Resolución y mensaje de presupuesto, lo siguiente: "El Alcalde preparará el proyecto de resolución del presupuesto general de ingresos y gastos del municipio balanceado para cada año fiscal, el cual deberá ser uno balanceado. El presupuesto será radicado ante la Legislatura Municipal, en documento físico o electrónico, no más tarde del 10 de junio de cada año. En aquellos casos en que el Alcalde decida presentar ante la Legislatura Municipal el mensaje de presupuesto, lo hará en una Sesión Extraordinaria especialmente convocada para tal propósito. El proyecto de resolución del presupuesto general de ingresos y gastos del municipio se radicará en o ante la Legislatura Municipal, según sea el caso, en documento físico o electrónico, con copias suficientes para cada uno de los miembros del Cuerpo. Además, no más tarde del día de radicación en la Legislatura Municipal, enviará copia del mismo a la Oficina de Gerencia Municipal, adscrita a la Oficina de Gerencia y Presupuesto (OGP). Disponiéndose, que, a modo de excepción, en los casos en los cuales se decrete un estado de emergencia, según definido en este Código, el Proyecto de Resolución del Presupuesto será presentado ante o radicado electrónicamente en la Legislatura Municipal y la Oficina de Gerencia Municipal, junto a un mensaje escrito, no más tarde del 15 de junio de cada año. En cuanto al proceso de evaluación y consideración del presupuesto por parte de la Legislatura Municipal, en casos de emergencia, no será de aplicación el término que tiene esta para aprobar el Proyecto de Resolución de Presupuesto, dispuesto en este Capítulo. En su lugar, la Legislatura Municipal tendrá hasta un máximo de diez (10) días, contados a partir del próximo día en que se recibió el Proyecto de Resolución de Presupuesto presentado por el Alcalde, para evaluar y aprobar el mismo. Este periodo no podrá exceder del 25 de junio de cada año

POR CUANTO: En cumplimiento de las disposiciones de los Artículos 1,018(j) y 2,097 de la Ley 107-2020, *Supra,* el cinco (5) de junio de dos mil veintitrés (2023) se llevó a cabo Sesión Extraordinaria mediante la cual el Alcalde del Municipio de Culebra, Hon. Edilberto Romero Llovet, presentó y sometió para su aprobación el Presupuesto General del Municipio de Culebra, para el año fiscal 2023-2024.

POR CUANTO: El Honorable Edilberto Romero Llovet, Alcalde del Municipio de Culebra, sometió a la consideración de la Honorable Legislatura Municipal el proyecto de Resolución de Presupuesto por la cantidad de **$3,692,453.13,** para que rija durante el año fiscal 2023-2024, del 1ro de Julio de 2023 al 30 de junio de 2024.

POR CUANTO: La Oficina de Gerencia y Presupuesto del Gobierno Central emitió la Carta Circular Núm. 001-2023 para establecer las directrices generales para la preparación y radicación del Proyecto de Resolución del Presupuesto General Municipal para el año fiscal 2023-2024,

POR CUANTO: Conforme a las directrices antes mencionadas, el Proyecto de Resolución de Presupuesto presentada contiene una reseña de las normas financieras del presupuesto; un plan financiero; un presupuesto por Programas; y un Presupuesto General de Ingresos y Gastos Municipales;

POR CUANTO: Los estimados de ingresos para el próximo año fiscal 2023-2024, cumplen con los requisitos establecidos en el inciso (b)(5) del Artículo 2.099 del Código Municipal de Puerto Rico. El mismo dispone que el presupuesto operacional del Municipio no podrá exceder los ingresos certificados en los informes auditados o "*Single Audit*" hechos en cumplimiento con las disposiciones de los Artículos 2.107 (e) y 2.014 de esta Ley en las partidas provenientes de ingresos de patentes e impuesto sobre las ventas y uso y licencias y permisos misceláneos. En estas partidas, no se podrá utilizar el mecanismo de estimado de ingresos para fundamentar el presupuesto operacional del Municipio;

POR CUANTO: Los ingresos que se presentan nos permiten asignar recursos para el desarrollo de las actividades, programas, proyectos y obras municipales, además de cumplir con el ofrecimiento de servicios sociales, comunitarios, educativos, de salud, seguridad y recreativos, así como fomentar el desarrollo económico, renovar el entorno urbano en balance con nuestro ambiente y cubrir los demás gastos ordinarios de funcionamiento y otras responsabilidades inherentes de la Rama Ejecutiva y la Rama Legislativa del Municipio de Culebra;

POR CUANTO: Esta Honorable Legislatura Municipal, ha estudiado cuidadosamente y considerado el Proyecto Presupuesto General, presentado por la cantidad de **$3,692,453.13**.

POR TANTO: **RESUÉLVASE POR ESTA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO LO SIGUIENTE:**

SECCIÓN 1RA: Se aprueba el **"Presupuesto General del Municipio de Culebra"** por la cantidad de **$3,692,453.13** que regirá para el año fiscal 2023-2024, que terminará el 30 de junio de 2024, por lo que forma parte de esta Resolución, el Presupuesto General de Ingresos y Gastos para el Año Fiscal 2023-2024, mismo que se hace formar parte de esta Resolución.

SECCIÓN 2DA: Copia certificada de esta Resolución de Presupuesto General le será enviada a la División Gerencia Municipal de la Oficina de Gerencia y Presupuesto, con los documentos que forman parte de esta dentro de los diez (10) días siguientes a la fecha de su aprobación.

SECCIÓN 3RA: Si existiere alguna discrepancia entre el desglose de fondos dispuesto en esta Resolución y los documentos sometidos por el Ejecutivo, prevalecerán los últimos. Asimismo, si un Tribunal de Justicia declarara nula o inconstitucional cualquier sección, disposición, cláusula o parte de esta

Resolución, tal decisión no afectará la validez de sus restantes disposiciones.

SECCIÓN 4TA: Toda Resolución o Acuerdo, que sea incompatible con esta Resolución, en todo o en parte, queda por ésta derogada hasta donde exista tal incompatibilidad.

SECCIÓN 5TA: Una vez esta Resolución esté debidamente aprobada, la misma comenzará a regir a partir del 1ro de julio de 2023.

APROBADO POR LA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO, HOY DÍA 13 DE JUNIO DE 2023.

HON. MISAEL FELICIANO MONELL
PRESIDENTE
LEGISLATURA MUNICIPAL
MUNICIPIO DE CULEBRA

SHARON MONELL RODRIGUEZ
SECRETARIA
LEGISLATURA MUNICIPAL
MUNICIPIO DE CULEBRA

FIRMADA POR EL ALCALDE DE CULEBRA, PUERTO RICO
HOY 13 DE JUNIO DE 2023.

HON. EDILBERTO ROMERO LLOVET
ALCALDE

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Legislatura Municipal

CERTIFICACIÓN

Yo, Sharon R. Monell Rodríguez, secretaria de la Legislatura Municipal de Culebra, Puerto Rico por la presente **CERTIFICO:**

Que: La antecede es una copia fiel y exacta de Resolución Número 14 Serie 2022-2023, Aprobada en Sesión Extraordinaria el día 13 de junio de 2023, por la Honorable Legislatura Municipal, con los siguientes Legisladores presentes en Sesión:

HONORABLES

Misael Feliciano Monell
Presidente

Sandra Rivera Bermúdez
Vicepresidenta

Alexander Hernández Ortiz
Legislador

Luis D. Rivera Soto
Legislador

Néstor H. González Peña
Legislador

Votación: A FAVOR: 3 **EN CONTRA:** 2 **AUSENTE:** ____ **ABSTENIDO:** ____

Y para que así conste: expido la presente certificación bajo mi firma y Sello Oficial del Municipio de Culebra, Puerto Rico, hoy día 13 de junio de 2023.

SHARON MONELL RODRÍGUEZ
SECRETARIA
LEGISLATURA MUNICIPAL

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Legislatura Municipal

CERTIFICACIÓN

YO, Sharon R. Monell Rodríguez, secretaria de la Legislatura Municipal de Culebra, Puerto Rico por la presente **CERTIFICO:**

QUE: La que antecede es una copia fiel y exacta de la **Resolución Número 14 Serie 2022-2023, Proyecto de Resolución 9**, aprobada en Sesión Extraordinaria el día 13 de junio de 2023, por la Honorable Legislatura Municipal de Culebra, Puerto Rico.

QUE: La misma lleva por título:

RESOLUCIÓN DE LA HONORABLE LEGISLATURA DE CULEBRA, PUERTO RICO "PARA APROBAR EL PRESUPUESTO GENERAL DE INGRESOS Y GASTOS DEL MUNICIPIO DE CULEBRA, PUERTO RICO POR LA CANTIDAD DE TRES MILLONES SEICIENTOS NOVENTA Y DOS MIL CUATROCIENTOS CINCUENTA Y TRES DÓLARES CON TRECE CENTAVOS ($3,692,453.13), QUE REGIRÁ EL AÑO FISCAL 2023-2024, DEL 1RO DE JULIO DE 2023 AL 30 DE JUNIO DE 2024" Y PARA OTROS FINES RELACIONADOS.

QUE: La **Resolución Número 14 Serie 2022-2023, Proyecto de Resolución 9** fue aprobada con tres (3) votos afirmativos de los siguientes Honorables Legisladores Municipales: Hon. Misael Feliciano Monell, Hon. Sandra Rivera Bermúdez y Hon. Alexander Hernández Ortiz.

QUE: El Hon. Luis D. Rivera Soto y el Hon. Néstor H. González Peña ejercieron su derecho votando en contra de la Resolución número 14 serie 2022-2023, Proyecto de Resolución 9.

EN CONTRA	ABSTENIDOS	AUSENTES	VACANTES
Dos (2)	Ninguno	Ninguno	Ninguno

QUE: La misma fue firmada por el Alcalde de Culebra, Puerto Rico; el Honorable Edilberto Romero Llovet, el día 13 de junio de 2023.

Y para que así conste: expido la presente certificación bajo mi firma y Sello Oficial del Municipio de Culebra, hoy día 14 de junio de 2023.

SHARON R MONELL RODRÍGUEZ
SECRETARIA
LEGISLATURA MUNICIPAL

LEGISLATURA MUNICIPAL
Culebra, P.R.

2023-2024

PRESUPUESTO MUNICIPIO DE CULEBRA

ESTADO LIBRE ASOCIADO DE PUERTO RICO

MUNICIPIO DE CULEBRA

PRESUPUESTO AÑO FISCAL 2023-2024

TABLA DE CONTENIDO

MUNICIPIO DE CULEBRA

PRESUPUESTO MUNICIPAL

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

MUNICIPIO DE CULEBRA

ESTIMADOS DE INGRESOS

- SECCION DE INGRESOS FONDO GENERAL
- FONDO 10 CONTRIBUCION ADICIONAL ESPECIAL (CAE)

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE INGRESOS

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-03-04-81.01	PATENTES	$ 179,528.00	$ 256,098.00	$ (76,570.00)	247,657.80
01-03-04-81.02	PATENTES AÑOS ANTERIORES	-	-	-	1,645.00
01-03-04-81.03	IMPUESTO SOBRE VENTA Y USO	1,195,152.00	1,159,824.00	35,328.00	1,183,494.89
01-03-04-81.21	INTERESES Y RECARGOS	5,000.00	5,000.00	-	6,821.80
01-03-04-82.31	CONT. SOBRE PROPIEDAD EXONERADA	-	-	-	-
01-03-04-83.01	ARBITRIOS DE CONSTRUCCION	299,400.74	150,000.00	149,400.74	151,817.39
01-03-04-83.04	LICENCIAS Y PERMISOS	5,000.00	5,000.00	-	4,200.00
01-03-04-84.02	COMPENSACION DE A.E.E	128,943.00	148,513.00	(19,570.00)	74,256.50
01-03-04-84.04	FONDO DE EQUPARACION	680,377.28	648,289.91	32,087.37	540,241.60
01-03-04-84.10	COMPENSACIONES ESTATALES	-	-	-	-
01-03-04-85.15	SERVICIOS DE TRANSPORTACION	-	-	-	-
01-03-04-86.01	MULTAS	500.00	500.00	-	-
01-03-04-86.02	CONFISCACIONES - DEPOSITO	1,000.00	1,000.00	-	-
01-03-04-87.03	INTERESES BANCARIOS	100,000.00	-	100,000.00	168,604.63
01-03-04-87.05	INGRESOS EVENTUALES	350,000.00	350,000.00	-	858,378.18
01-03-04-87.06	RENTA LOCAL Y PROPIEDAD MUNICIPAL	62,061.84	49,024.80	13,037.04	45,688.84
01-03-04-87.09	OTROS INGRESOS	50,000.00	40,000.00	10,000.00	2,000.00
01-03-04-87.20	OTROS RECURSOS FINANCIEROS	-	-	-	-
01-03-04-87.22	CONT. SOBRE PROPIEDAD NO EXONERADA	635,490.27	648,474.13	(12,983.86)	540,395.10
01-03-04-89.01	TRANSFERENCIAS QUE ENTRAN	-	-	-	-
TOTAL INGRESOS ESTIMADOS		**$ 3,692,453.13**	**$ 3,461,723.84**	**$ 230,729.29**	**$ 3,825,201.73**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

CONTRIBUCION SOBRE LA PROPIEDAD (CAE) FONDO 10

NUMERO DE PARTIDA	FONDO	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)
		SECCION DE INGRESOS			
10-03-04-82.31	CAE	CONTRIBUCION SOBRE PROP. EXONERADA	$ -	$ -	$ -
10-03-04-87.22	CAE	CONTRIBUCION SOBRE PROP. NO EXONERADA	224,444.07	227,880.74	(3,436.67)
TOTAL DE INGRESOS			**$ 224,444.07**	**$ 227,880.74**	**$ (3,436.67)**
		SECCION DE ENGRESOS			
10-03-04-94.57	CAE	AMORTIZACION DE PRINCIPAL	$ -	$ -	$ -
10-03-04-94.54	CAE	INTERESES DE PRESTAMO	-	-	-
10-03-04-94.75	CAE	RESERVA	224,444.07	227,880.74	(3,436.67)
TOTAL DE ENGRESOS			**$ 224,444.07**	**$ 227,880.74**	**$ (3,436.67)**

MUNICIPIO DE CULEBRA

ESTIMADOS DE ENGRESOS FONDO GNERAL

- SECCION DE EGRESOS POR DEPARTAMENTO

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 01 Legislatura Municipal

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-01-01-91.01	EMPLEADOS REGULARES	$ 28,620.00	$ 24,720.00	$ 3,900.00	$ 20,600.00
01-01-01-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-01-01-91.07	VACACIONES ACUMULADAS	-	-	-	-
01-01-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-01-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-01-01-91.31	SEGURO SOCIAL FEDERAL	2,288.88	1,967.58	321.30	1,652.40
01-01-01-91.41	PLAN MEDICO	1,800.00	1,800.00	-	1,440.50
01-01-01-91.70	BONO DE VERANO	300.00	-	300.00	-
01-01-01-91.71	BONO DE NAVIDAD	1,000.00	1,000.00	-	1,000.00
01-01-01-94.25	SERVICIOS LEGALES	27,500.00	27,500.00	-	17,656.25
01-01-04-92.01	MATERIALES DE OFICINA	-	-	-	-
01-01-04-93.27	COMPRA DE EQUIPO	4,000.00	4,000.00	-	-
01-01-04-94.01	DIETAS ASAMBLEISTAS	7,000.00	5,000.00	2,000.00	3,075.00
01-01-04-94.06	ADIESTRAMIENTOS	200.00	200.00	-	-
01-01-04-94.11	SERVICIOS PROFESIONALES	-	-	-	-
01-01-04-94.21	GASTOS DE VIAJES	500.00	200.00	300.00	-
01-01-04-94.51	RENTA DE EQUIPOS	2,800.00	2,800.00	-	2,124.68
01-01-04-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-01-04-94.65	MISCELANEOS	1,000.00	1,000.00	-	-
TOTAL DEPARTAMENTO 01 LEGISLATURA MUNICIPAL		**$ 77,008.88**	**$ 70,187.58**	**$ 6,821.30**	**$ 47,548.83**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 02 Oficina del Alcalde

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-02-01-91.01	EMPLEADOS REGULARES	$ 280,596.00	$ 220,080.38	$ 60,515.62	$ 162,957.54
01-02-01-91.04	PROGRAMA PRE-RETIRO	8,784.00	8,784.00	-	7,320.00
01-02-01-91.05	EMPLEADOS TRANSITORIOS	45,468.00	-	45,468.00	-
01-02-01-91.07	VACACIONES ACUMULADAS	-	-	-	-
01-02-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-02-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-02-01-91.31	SEGURO SOCIAL FEDERAL	26,809.27	18,120.12	8,689.15	16,275.50
01-02-01-91.41	PLAN MEDICO	18,000.00	16,200.00	1,800.00	7,970.00
01-02-01-91.70	BONO DE VERANO	3,600.00	-	3,600.00	-
01-02-01-91.71	BONO DE NAVIDAD	12,000.00	8,000.00	4,000.00	8,000.00
01-02-01-92.01	MATERIALES DE OFICINA	-	-	-	-
01-02-01-92.25	COMBUSTIBLE Y LUBRICANTES	-	-	-	-
01-02-01-93.27	COMPRA DE EQUIPO	1,000.00	2,000.00	(1,000.00)	1,759.87
01-02-01-94.06	ADIESTRAMIENTOS	1,000.00	1,000.00	-	-
01-02-01-94.11	SERVICIOS PROFESIONALES	40,000.00	36,000.00	4,000.00	23,925.00
01-02-01-94.25	SERVICIOS LEGALES	130,000.00	127,000.00	3,000.00	80,625.00
01-02-01-94.44	CUOTAS	3,000.00	3,000.00	-	3,000.00
01-02-04-94.21	GASTOS DE VIAJES	6,000.00	5,000.00	1,000.00	4,826.51
01-02-04-94.51	RENTA DE EQUIPOS	1,900.00	1,900.00	-	1,523.97
01-02-04-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-02-04-94.65	MISCELANEOS	30,000.00	13,000.00	17,000.00	7,498.43
01-02-04-94.81	FESTIVALES Y/O ACTIVIDADES	-	-	-	-
01-02-05-94.15	RELACIONES PUBLICAS	3,000.00	5,000.00	(2,000.00)	500.00
01-02-07-94.49	BECAS	30,000.00	37,000.00	(7,000.00)	11,700.00
01-02-31-94.47	DONACIONES	30,000.00	30,000.00	-	10,190.12
TOTAL DEPARTAMENTO 02 OFICINA DEL ALCALDE		**$ 671,157.27**	**$ 532,084.50**	**$ 139,072.77**	**$ 348,071.94**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 03 Finanzas

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-03-01-91.01	EMPLEADOS REGULARES	$ 204,684.00	$ 213,194.60	$ (8,510.60)	$ 159,520.90
01-03-01-91.05	EMPLEADOS TRANSITORIOS	100,656.00	65,928.00	34,728.00	60,904.11
01-03-01-91.07	VACACIONES ACUMULADAS	-	-	-	-
01-03-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-03-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-03-01-91.13	SISTEMA DE RETIRO DE PENSIONADO	-	-	-	-
01-03-01-91.14	CARGO DE PAYGO	165,762.48	185,299.80	(19,537.32)	121,509.40
01-03-01-91.31	SEGURO SOCIAL FEDERAL	24,850.26	22,500.38	2,349.88	18,231.89
01-03-01-91.41	PLAN MEDICO	16,200.00	19,800.00	(3,600.00)	13,779.75
01-03-01-91.45	SEGURO POR DESEMPLEO	20,000.00	20,000.00	-	-
01-03-01-91.51	FONDO SEGURO DEL ESTADO	96,249.12	92,693.88	3,555.24	75,718.41
01-03-01-91.70	BONO DE VERANO	4,500.00	-	4,500.00	-
01-03-01-91.71	BONO DE NAVIDAD	15,000.00	15,000.00	-	15,000.00
01-03-04-92.01	MATERIALES DE OFICINA	7,000.00	7,000.00	-	5,876.01
01-03-04-92.15	MATERIALES DE MANTENIMIENTO	4,000.00	4,000.00	-	3,503.65
01-03-04-92.25	COMBUSTIBLE Y LUBRICANTES	-	-	-	-
01-03-04-92.28	GASTO DE ENERGIA ELECTRICA	128,943.00	148,513.00	(19,570.00)	74,256.50
01-03-04-92.32	GASTO DE AGUA	30,000.00	-	30,000.00	-
01-03-04-92.35	GASTO TELEFONICOS Y COMUNICACIONES	40,000.00	40,000.00	-	31,997.13
01-03-04-93.02	PROGRAMAS DE COMPUTADORAS	64,000.00	60,000.00	4,000.00	41,936.00
01-03-04-93.27	COMPRA DE EQUIPO	2,000.00	2,000.00	-	1,099.99
01-03-04-94.06	ADIESTRAMIENTOS	1,000.00	1,000.00	-	79.00
01-03-04-94.10	AUDITORIA SENCILLA	15,000.00	14,000.00	1,000.00	-
01-03-04-94.11	SERVICIOS PROFESIONALES	37,900.00	28,100.00	9,800.00	19,525.00
01-03-04-94.12	SERVICIOS NO PROFESIONALES	-	-	-	-
01-03-04-94.13	PRUEBAS DE DOPAJE	-	24,000.00	(24,000.00)	-
01-03-04-94.14	MAPAS DE CATASTRO	-	-	-	-
01-03-04-94.21	GASTOS DE VIEJES	5,000.00	5,000.00	-	3,656.46
01-03-04-94.36	CANON EXCAVACIONES Y DEMOLICIONES	5,000.00	5,000.00	-	5,000.00
01-03-04-94.39	CARGOS SERVICIOS BANCARIOS	1,000.00	2,000.00	(1,000.00)	$ 163.37
01-03-04-94.42	SEGUROS Y FIANZAS	250,000.00	230,000.00	20,000.00	221,447.04
01-03-04-94.43	GASTO DE SALUD	55,801.67	70,950.81	(15,149.14)	45,991.82
01-03-04-94.47	DONACIONES SERVICIO AEREO	-	-	-	-

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 03 Finanzas

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-03-04-94.51	RENTA DE EQUIPOS	15,000.00	15,000.00	-	6,411.12
01-03-04-94.58	DEFICIT AÑO ANTERIOR	-	-	-	-
01-03-04-94.60	INTERESES CUENTAS VENCIDAS	-	-	-	-
01-03-04-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-03-04-94.65	MISCELANEOS	51,759.81	28,979.80	22,780.01	17,702.22
01-03-04-94.67	PUBLICACIONES Y ANUNCIOS	-	-	-	-
01-03-04-94.69	FRANQUEO	5,000.00	5,000.00	-	3,636.00
01-03-04-94.70	PAGOS DE SENTENCIAS	5,000.00	5,000.00	-	263.50
01-03-04-94.71	RECLAMACIONES AÑO ANTERIOR	20,000.00	10,000.00	10,000.00	5,247.21
01-03-04-94.75	RESERVA	-	-	-	-
01-03-04-94.76	APORTACION AL FONDO DE EQUIP.	-	-	-	-
01-03-04-94.77	APORTACION AL CRIM	31,774.51	32,423.71	(649.20)	27,019.80
01-03-04-94.78	LIQUIDACION DEUDA CON EL CRIM	95,808.12	120,097.41	(24,289.29)	104,129.39
01-03-04-94.81	FESTIVALES Y/O ACTIVIDADES	-	-	-	-
TOTAL DEPARTAMENTO 03 FINANZAS		**$ 1,518,888.97**	**$ 1,492,481.39**	**$ 26,407.58**	**$ 1,083,605.67**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 04 Obras Publicas

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-04-01-91.01	EMPLEADOS REGULARES	$ 113,196.00	$ 98,894.90	$ 14,301.10	$ 68,449.60
01-04-01-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-04-01-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-04-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-04-01-91.10	SEGURO CHOFERIL	702.00	702.00	-	452.40
01-04-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-04-01-91.31	SEGURO SOCIAL FEDERAL	9,156.74	8,024.46	1,132.28	5,695.42
01-04-01-91.41	PLAN MEDICO	-	10,800.00	(10,800.00)	5,378.75
01-04-01-91.70	BONO DE VERANO	1,500.00	-	1,500.00	-
01-04-01-91.71	BONO DE NAVIDAD	5,000.00	6,000.00	(1,000.00)	6,000.00
01-04-01-92.01	MATERIALES DE OFICINA	-	-	-	-
01-04-04-92.05	HERRAMIENTAS	-	-	-	-
01-04-04-92.25	COMBUSTIBLE Y LUBRICANTES	40,000.00	40,000.00	-	39,609.23
01-04-04-92.38	MATERIALES DE CONSTRUCCION	1,500.00	1,500.00	-	1,363.24
01-04-04-92.42	MATERIALES OPERACIONALES	2,500.00	2,500.00	-	1,123.75
01-04-04-93.27	COMPRA DE EQUIPO	-	-	-	-
01-04-04-94.06	ADIESTRAMIENTOS	100.00	100.00	-	-
01-04-04-94.21	GASTOS DE VIAJE	5,000.00	4,000.00	1,000.00	2,326.25
01-04-04-94.31	SERVICIOS INGENERIA & ARQUITECTURA	-	-	-	-
01-04-04-94.51	RENTA DE EQUIPOS	1,500.00	1,500.00	-	-
01-04-04-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-04-04-94.62	OBRAS Y MEJORAS	-	-	-	-
01-04-04-94.63	MANTENIMIENTO DE VEHICULOS	10,000.00	10,000.00	-	7,050.36
01-04-04-94.64	MANTENIMIENTO DE EDIFICIOS	-	-	-	-
01-04-04-94.65	MISCELANEOS	4,000.00	4,000.00	-	3,921.33
TOTAL DEPARTAMENTO 04 OBRAS PUBLICAS		**$ 194,154.74**	**$ 188,021.36**	**$ 6,133.38**	**$ 141,370.33**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 06 Manejo de Emergencias

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-06-01-91.01	EMPLEADOS REGULARES	$ 83,112.00	$ 63,792.00	$ 19,320.00	$ 54,500.40
01-06-01-91.05	EMPLEADOS TRANSITORIOS	-	57,466.57	(57,466.57)	46,099.57
01-06-01-91.07	VACACIONES ACUMULADAS	-	-	-	-
01-06-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-06-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-06-01-91.31	SEGURO SOCIAL FEDERAL	6,755.87	9,811.78	(3,055.91)	8,231.33
01-06-01-91.41	PLAN MEDICO	7,200.00	5,400.00	1,800.00	2,967.50
01-06-01-91.70	BONO DE VERANO	1,200.00	-	1,200.00	-
01-06-01-91.71	BONO DE NAVIDAD	4,000.00	7,000.00	(3,000.00)	7,000.00
01-06-01-92.01	MATERIALES DE OFICINA	-	-	-	-
01-06-04-92.23	COMPRA DE UNIFORMES	-	-	-	-
01-06-04-92.25	COMBUSTIBLES Y LUBRICANTES	-	-	-	-
01-06-01-93.27	COMPRA DE EQUIPO	-	3,000.00	(3,000.00)	-
01-06-04-92.42	MATERIALES OPERACIONALES	-	1,000.00	(1,000.00)	-
01-06-04-94.06	ADIESTRAMIENTOS	800.00	800.00	-	325.00
01-06-04-94.21	GASTOS DE VIAJE	4,000.00	3,000.00	1,000.00	2,707.71
01-06-04-94.51	RENTA DE EQUIPOS	1,500.00	1,500.00	-	231.58
01-06-04-94.63	MANTENIMIENTO DE VEHICULOS	5,000.00	2,000.00	3,000.00	-
01-06-04-94.65	MISCELANEOS	2,000.00	2,000.00	-	592.73
TOTAL DEPARTAMENTO 06 MANEJO DE EMERGENCIAS		**$ 115,567.87**	**$ 156,770.35**	**$ (41,202.48)**	**$ 122,655.82**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 08 Recursos Humanos

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-08-32-91.01	EMPLEADOS REGULARES	$ 137,136.00	$ 148,692.00	$ (11,556.00)	$ 121,983.34
01-08-32-91.05	EMPLEADOS TRANSITORIOS	106,092.00	83,863.20	22,228.80	59,143.70
01-08-32-91.07	VACASIONES ACUMULADAS	30,000.00	30,000.00	-	6,833.55
01-08-32-91.08	LIC. VACACIONES ENFERMEDAD	20,000.00	20,316.99	(316.99)	20,316.99
01-08-32-91.11	SISTEMA DE RETIRO	-	-	-	-
01-08-32-91.31	SEGURO SOCIAL FEDERAL	26,784.79	29,519.22	(2,734.43)	21,030.17
01-08-32-91.41	PLAN MEDICO	10,800.00	12,600.00	(1,800.00)	8,390.00
01-08-32-91.70	BONO DE VERANO	3,900.00	-	3,900.00	-
01-08-32-91.71	BONO DE NAVIDAD	13,000.00	78,000.00	(65,000.00)	76,845.17
01-08-32-91.75	TIEMPO COMPENSATORIO ESTATAL	30,000.00	15,000.00	15,000.00	14,581.15
01-08-32-91.76	TIEMPO COMPENSATORIO FEDERAL	10,000.00	10,000.00	-	25.72
01-08-32-92.01	MATERIALES DE OFICINA	-	1,000.00	(1,000.00)	576.00
01-08-32-93.27	COMPRA DE EQUIPO	-	1,000.00	(1,000.00)	-
01-08-32-94.06	ADIESTRAMIENTOS	3,000.00	3,000.00	-	300.00
01-08-32-94.13	PRUEBAS DE DOPAJE	24,000.00	-	24,000.00	-
01-08-32-94.21	GASTOS DE VIAJES	1,000.00	1,000.00	-	889.44
01-08-32-94.65	MISCELANEOS	1,000.00	658.76	341.24	250.91
TOTAL DEPARTAMENTO 08 RECURSOS HUMANOS		**$ 416,712.79**	**$ 434,650.17**	**$ (17,937.38)**	**$ 331,166.14**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 09 Recreación y Deportes

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-09-21-91.01	EMPLEADOS REGULARES	$ 71,364.00	$ 71,364.00	$ -	$ 59,470.00
01-09-21-91.05	EMPLEADOS TRANSITORIOS	32,208.00	45,468.00	(13,260.00)	23,997.00
01-09-21-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-09-21-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-09-21-91.11	SISTEMA DE RETIRO	-	-	-	-
01-09-21-91.31	SEGURO SOCIAL FEDERAL	8,519.96	9,473.15	(953.19)	6,920.72
01-09-21-91.41	PLAN MEDICO	7,200.00	7,200.00	-	4,405.00
01-09-21-91.70	BONO DE VERANO	1,800.00	-	1,800.00	-
01-09-21-91.71	BONO DE NAVIDAD	6,000.00	7,000.00	(1,000.00)	7,000.00
01-09-21-92.01	MATERIALES DE OFICINA	-	-	-	-
01-09-21-92.25	COMBUSTIBLES Y LUBRICANTES	-	-	-	-
01-09-21-93.27	COMPRA DE EQUIPO	-	3,000.00	(3,000.00)	2,556.84
01-09-21-94.06	ADIESTRAMIENTOS	1,000.00	1,000.00	-	455.00
01-09-21-94.12	SERVICIOS NO PROFESIONALES	-	-	-	-
01-09-21-94.21	GASTOS DE VIAJES	1,000.00	2,000.00	(1,000.00)	-
01-09-21-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-09-21-94.65	MISCELANEOS	1,000.00	1,000.00	-	669.61
01-09-21-94.84	FESTIVALES Y/O ACTIVIDADES	15,000.00	14,000.00	1,000.00	3,281.75
TOTAL DEPARTAMENTO 09 RECREACION Y DEPORTES		**$ 145,091.96**	**$ 161,505.15**	**$ (16,413.19)**	**$ 108,755.92**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 11 Centro de Envejecientes

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-11-14-91.01	EMPLEADOS REGULARES	$ 71,136.00	$ 71,136.00	$ -	$ 59,280.00
01-11-14-91.05	EMPLEADOS TRANSITORIOS	48,732.00	33,576.00	15,156.00	22,395.57
01-11-14-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-11-14-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-11-14-91.11	SISTEMA DE RETIRO	-	-	-	-
01-11-14-91.31	SEGURO SOCIAL FEDERAL	9,866.05	8,469.47	1,396.58	6,707.19
01-11-14-91.41	PLAN MEDICO	7,200.00	7,200.00	-	5,842.50
01-11-14-91.70	BONO DE VERANO	2,100.00	-	2,100.00	-
01-11-14-91.71	BONO DE NAVIDAD	7,000.00	6,000.00	1,000.00	6,000.00
01-11-14-92.01	MATERIALES DE OFICINA	-	-	-	-
01-11-14-92.21	ALIMENTOS	5,000.00	-	5,000.00	-
01-11-14-92.25	COMBUSTIBLES Y LUBRICANTES	5,000.00	-	5,000.00	-
01-11-14-92.42	MATERIALES OPERACIONALES	-	1,000.00	(1,000.00)	40.00
01-11-14-93.27	COMPRA DE EQUIPO	2,000.00	-	2,000.00	-
01-11-14-94.06	ADISTRAMIENTOS	1,000.00	1,000.00	-	260.00
01-11-14-94.21	GASTOS DE VIAJES	1,000.00	-	1,000.00	-
01-11-14-94.51	RENTA DE EQUIPOS	2,400.00	2,400.00	-	1,348.09
01-11-14-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-11-14-94.65	MISCELANEOS	3,000.00	3,000.00	-	2,968.95
TOTAL DEPARTAMENTO 11 CENTRO DE ENVEJECIENTES		**$ 165,434.05**	**$ 133,781.47**	**$ 31,652.58**	**$ 104,842.30**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 13 Programas Federales

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-13-01-91.01	EMPLEADOS REGULARES	$ -	$ -	$ -	$ -
01-13-01-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-13-01-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-13-01-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-13-01-91.11	SISTEMA DE RETIRO	-	-	-	-
01-13-01-91.31	SEGURO SOCIAL FEDERAL	-	306.00	(306.00)	306.00
01-13-01-91.41	PLAN MEDICO	-	-	-	-
01-13-01-91.70	BONO DE VERANO	-	-	-	-
01-13-01-91.71	BONO DE NAVIDAD	-	4,000.00	(4,000.00)	4,000.00
01-13-01-92.01	MATERIALES DE OFICINA	-	-	-	-
01-13-01-92.25	COMBUSTIBLE Y LUBRICANTES	-	-	-	-
01-13-01-93.27	COMPRA DE EQUIPO	-	-	-	-
01-13-04-94.21	GASTOS DE VIAJES	-	-	-	-
01-13-04-94.61	MANTENIMIENTO DE EQUIPO	-	-	-	-
01-13-01-94.67	PUBLICACIONES Y ANUNCIOS	-			
01-13-04-94.65	MISCELANEOS	-	-	-	-
TOTAL DEPARTAMENTO 13 PROGRAMAS FEDERALES		**$ -**	**$ 4,306.00**	**$ (4,306.00)**	**$ 4,306.00**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 14 Arte y Cultura

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-14-09-91.01	EMPLEADOS REGULARES	$ 52,872.00	$ -	$ 52,872.00	$ -
01-14-09-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-14-09-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-14-09-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-14-09-91.11	SISTEMA DE RETIRO	-	-	-	-
01-14-09-91.31	SEGURO SOCIAL FEDERAL	4,343.06	-	4,343.06	-
01-14-09-91.41	PLAN MEDICO	5,400.00	-	5,400.00	-
01-14-09-91.70	BONO DE VERANO	900.00	-	900.00	-
01-14-09-91.71	BONO DE NAVIDAD	3,000.00	-	3,000.00	-
01-14-09-92.01	MATERIALES DE OFICINA	-	-	-	-
01-14-09-93.27	COMPRA DE EQUIPO	4,000.00	-	4,000.00	-
01-14-09-94.11	SERVICIOS PROFECIONALES	-	-	-	-
01-14-09-94.21	GASTOS DE VIAJES	500.00	-	500.00	-
01-14-09-94.65	MISCELANEOS	1,000.00	-	1,000.00	-
01-14-09-94.81	FESTIVALES Y/O ACTIVIDADES	75,000.00	70,000.00	5,000.00	55,800.00
TOTAL DEPARTAMENTO 14 ARTE Y CULTURA		**$ 147,015.06**	**$ 70,000.00**	**$ 77,015.06**	**$ 55,800.00**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 15 Centro de Cuidado Diurno

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-15-44-91.01	EMPLEADOS REGULARES	$ -	$ 16,476.00	$ (16,476.00)	$ 12,247.09
01-15-44-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-15-44-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-15-44-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-15-44-91.11	SISTEMA DE RETIRO	-	-	-	-
01-15-44-91.31	SEGURO SOCIAL FEDERAL	-	1,336.91	(1,336.91)	1,013.41
01-15-44-91.41	PLAN MEDICO	-	1,800.00	(1,800.00)	-
01-15-44-91.70	BONO DE VERANO	-	-	-	-
01-15-44-91.71	BONO DE NAVIDAD	-	1,000.00	(1,000.00)	1,000.00
01-15-44-92.01	MATERIALES DE OFICINA	1,000.00	1,000.00	-	338.76
01-15-44-92.21	ALIMENTOS	-	-	-	-
01-15-44-92.25	COMBUSTIBLES Y LUBRICANTES	-	-	-	-
01-15-44-92.42	MATERIALES OPERACIONALES	-	-	-	-
01-15-44-93.27	COMPRA DE EQUIPO	-	-	-	-
01-15-44-94.06	ADISTRAMIENTOS	2,000.00	1,000.00	1,000.00	910.00
01-15-44-94.21	GASTOS DE VIAJES	4,000.00	3,000.00	1,000.00	2,991.50
01-15-44-94.51	RENTA DE EQUIPOS	2,000.00	2,000.00	-	1,045.87
01-15-44-94.61	MATENIMIENTO DE EQUIPO	-	-	-	-
01-15-44-94.65	MISCELANEOS	5,000.00	5,000.00	-	2,305.59
TOTAL DEPARTAMENTO 15 CENTRO DE CUIDADO DIURNO		**$ 14,000.00**	**$ 32,612.91**	**$ (18,612.91)**	**$ 21,852.22**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 19 Secretaría Municipal

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-19-27-91.01	EMPLEADOS REGULARES	$ 101,292.00	$ 75,936.00	$ 25,356.00	$ 52,485.04
01-19-27-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-19-27-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-19-27-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-19-27-91.11	SISTEMA DE RETIRO	-	-	-	-
01-19-27-91.31	SEGURO SOCIAL FEDERAL	8,246.09	6,115.10	2,130.99	4,318.99
01-19-27-91.41	PLAN MEDICO	9,000.00	7,200.00	1,800.00	5,186.25
01-19-27-91.70	BONO DE VERANO	1,500.00	-	1,500.00	-
01-19-27-91.71	BONO DE NAVIDAD	5,000.00	4,000.00	1,000.00	3,972.47
01-19-27-92.01	MATERIALES DE OFICINA	1,000.00	1,000.00	-	696.00
01-19-27-93.27	COMPRA DE EQUIPO	-	3,000.00	(3,000.00)	-
01-19-27-94.01	DIETA MIEMBRO SUBASTA	1,500.00	1,000.00	500.00	1,000.00
01-19-27-94.06	ADIESTRAMIENTO	500.00	500.00	-	-
01-19-27-94.21	GASTOS DE VIAJES	200.00	200.00	-	200.00
01-19-27-94.51	RENTA DE EQUIPOS	1,500.00	-	1,500.00	-
01-19-27-94.65	MESCELANEOS	1,000.00	1,000.00	-	934.00
01-19-27-94.67	PUBLICACIONES Y ANUNCIOS	15,000.00	11,000.00	4,000.00	8,331.22
TOTAL DEPARTAMENTO 19 SECRETARIA MUNICIPAL		**$ 145,738.09**	**$ 110,951.10**	**$ 34,786.99**	**$ 77,123.97**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 21 Auditoria Interina

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-21-10-91.01	EMPLEADOS REGULARES	$ 29,652.00	$ 33,156.00	$ (3,504.00)	$ 27,630.00
01-21-10-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-21-10-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-21-10-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-21-10-91.11	SISTEMA DE RETIRO	-	-	-	-
01-21-10-91.31	SEGURO SOCIAL FEDERAL	2,367.83	2,612.93	(245.10)	2,190.18
01-21-10-91.41	PLAN MEDICO	1,800.00	1,800.00	-	1,500.00
01-21-10-91.70	BONO DE VERANO	300.00	-	300.00	-
01-21-10-91.71	BONO DE NAVIDAD	1,000.00	1,000.00	-	1,000.00
01-21-10-92.01	MATERIALES DE OFICINA	-	-	-	-
01-21-10-93.27	COMPRA DE EQUIPO	-	-	-	-
01-21-10-94.06	ADIESTRAMIENTO	100.00	100.00	-	-
01-21-10-94.21	GASTOS DE VIALE	500.00	500.00	-	496.00
01-21-10-94.65	MISCELANEOS	1,000.00	1,000.00	-	545.31
TOTAL DEPARTAMENTO 21 AUDITORIA INTERINA		**$ 36,719.83**	**$ 40,168.93**	**$ (3,449.10)**	**$ 33,361.49**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

SECCION DE EGRESOS

Departamento 25 Planificación y Desarrollo

NUMERO DE PARTIDA	DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
01-25-55-91.01	EMPLEADOS REGULARES	$ 33,780.00	$ 24,084.00	$ 9,696.00	$ 20,070.00
01-25-55-91.05	EMPLEADOS TRANSITORIOS	-	-	-	-
01-25-55-91.07	VACASIONES ACUMULADAS	-	-	-	-
01-25-55-91.08	LIC. VACACIONES ENFERMEDAD	-	-	-	-
01-25-55-91.11	SISTEMA DE RETIRO	-	-	-	-
01-25-55-91.31	SEGURO SOCIAL FEDERAL	2,683.62	1,918.93	764.69	1,611.87
01-25-55-91.41	PLAN MEDICO	1,800.00	1,800.00	-	1,500.00
01-25-55-91.70	BONO DE VERANO	300.00	-	300.00	-
01-25-55-91.71	BONO DE NAVIDAD	1,000.00	1,000.00	-	1,000.00
01-25-55-92.01	MATERIALES DE OFICINA	-	-	-	-
01-25-55-92.25	COMBUSTIBLE Y LUBRICANTES	-	-	-	-
01-25-55-93.27	COMPRA DE EQUIPO	4,000.00	4,000.00	-	-
01-25-55-94.06	ADIESTRAMIENTO	100.00	100.00	-	-
01-25-55-94.21	GASTOS DE VIAJES	300.00	300.00	-	-
01-25-55-94.65	MISCELANEOS	1,000.00	1,000.00	-	-
TOTAL DEPARTAMENTO 25 PLANIFICACION Y DESARROLLO		**$ 44,963.62**	**$ 34,202.93**	**$ 10,760.69**	**$ 24,181.87**

MUNICIPIO DE CULEBRA

INFORMES DE ESTIMADOS DE INGRESOS Y EGRESOS FONDO GENERAL

- INFORME RESUMIDO POR DEPARTAMENTO
- INFORME POR CATEGORIA DE INGRESOS
- INFORME POR CONCEPTOS DE GASTOS
- INFORME DE INGRESO Y GASTO RESUMIDO

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME RESUMIDO POR DEPARTAMENTO

NUMERO	DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
01	LEGISLATURA MUNICIPAL	$ 77,008.88	2%	$ 70,187.58	2%	$ 47,548.83	2%
02	OFICINA DEL ALCALDE	671,157.27	18%	532,084.50	15%	348,071.94	14%
03	FINANZAS	1,518,888.97	41%	1,492,481.39	43%	1,083,605.67	43%
04	OBRAS PUBLICAS	194,154.74	5%	188,021.36	5%	141,370.33	6%
06	MANEJO DE EMERGENCIAS	115,567.87	3%	156,770.35	5%	122,655.82	5%
08	RECURSOS HUMANOS	416,712.79	11%	434,650.17	13%	331,166.14	13%
09	RECREACION Y DEPORTES	145,091.96	4%	161,505.15	5%	108,755.92	4%
11	CENTRO DE ENVEJECIENTE	165,434.05	4%	133,781.47	4%	104,842.30	4%
13	PROGRAMAS FEDERALES	-	0%	4,306.00	0%	4,306.00	0%
14	ARTE Y CULTURA	147,015.06	4%	70,000.00	2%	55,800.00	2%
15	CENTRO DE CUIDO DIURNO	14,000.00	0%	32,612.91	1%	21,852.22	1%
19	SECRETARIA MUNICIPAL	145,738.09	4%	110,951.10	3%	77,123.97	3%
21	AUDITORIA INTERINA	36,719.83	1%	40,168.93	1%	33,361.49	1%
25	PLANIFICACION Y DESARROLLO	44,963.62	1%	34,202.93	1%	24,181.87	1%
TOTAL POR DEPARTAMENTO		**$ 3,692,453.13**	**100%**	**$ 3,461,723.84**	**100%**	**$ 2,504,642.50**	**100%**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME POR CATEGORIA DE INGRESOS

NUMERO DE CUENTA	DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
IMPUESTOS LOCALES							
81.01	PATENTES	$ 179,528.00	4.86%	$ 256,098.00	7.40%	$ 247,657.80	6.47%
81.02	PATENTES AÑOS ANTERIORES	-	0.00%	-	0.00%	1,645.00	0.04%
81.03	IMPUESTO SOBRE VENTA Y USO	1,195,152.00	32.37%	1,159,824.00	33.50%	1,183,494.89	30.94%
81.21	INTERESES Y RECARGOS	5,000.00	0.14%	5,000.00	0.14%	6,821.80	0.18%
CONTRIBUCION SOBRE LA PROPIEDAD							
82.31	CONT. SOBRE PROPIEDAD EXONERADA	-	0.00%	-	0.00%	-	0.00%
LICENCIAS Y PERMISOS							
83.01	ARBITRIOS DE CONSTRUCCION	299,400.74	8.11%	150,000.00	4.33%	151,817.39	3.97%
83.04	LICENCIAS Y PERMISOS	5,000.00	0.14%	5,000.00	0.14%	4,200.00	0.11%
INGRESOS INTERGUBERNAMENTALES							
84.02	COMPENSACION DE A.E.E	128,943.00	3.49%	148,513.00	4.29%	74,256.50	1.94%
84.04	FONDO DE EQUPARACION	680,377.28	18.43%	648,289.91	18.73%	540,241.60	14.12%
84.10	COMPENSACIONES ESTATALES	-	0.00%	-	0.00%	-	0.00%
INGRESOS POR SERVICIOS							
85.07	INGRESOS RECICLAJE	-	0.00%	-	0.00%	-	0.00%
85.15	SERVICIOS DE TRANSPORTACION	-	0.00%	-	0.00%	-	0.00%
MULTAS Y CONFISCACIONES							
86.01	MULTAS	500.00	0.01%	500.00	0.01%	-	0.00%
86.02	CONFISCACIONES - DEPOSITO	1,000.00	0.03%	1,000.00	0.03%	-	0.00%
OTROS INGRESOS							
87.03	INTERESES BANCARIOS	100,000.00	2.71%	-	0.00%	168,604.63	4.41%
87.05	INGRESOS EVENTUALES	350,000.00	9.48%	350,000.00	10.11%	858,378.18	22.44%
87.06	RENTA LOCAL Y PROPIEDAD MUNICIPAL	62,061.84	1.68%	49,024.80	1.42%	45,688.84	1.19%
87.09	OTROS INGRESOS	50,000.00	1.35%	40,000.00	1.16%	2,000.00	0.05%
87.20	OTROS RECURSOS FINANCIEROS	-	0.00%	-	0.00%	-	0.00%
87.22	CONT. SOBRE PROPIEDAD NO EXONERADA	635,490.27	17.21%	648,474.13	18.73%	540,395.10	14.13%
89.01	TRANSFERENCIA QUE ENTRAN	-	0.00%	-	0.00%	-	0.00%
TOTAL DE INGRESOS		**$ 3,692,453.13**	**100.00%**	**$ 3,461,723.84**	**100.00%**	**$ 3,825,201.73**	**100.00%**

INFORME RESUMIDO POR CATEGORIA DE INGRESOS

DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
IMPUESTOS LOCALES	$ 1,379,680.00	37.36%	$ 1,420,922.00	41.05%	$ 1,439,619.49	37.64%
CONTRIBUCION SOBRE LA PROPIEDAD	-	0.00%	-	0.00%	-	0.00%
LICENCIAS Y PERMISOS	304,400.74	8.24%	155,000.00	4.48%	156,017.39	4.08%
INGRESOS INTERGUBERNAMENTALES	809,320.28	21.92%	796,802.91	23.02%	614,498.10	16.06%
INGRESOS POR SERVICIOS	-	0.00%	-	0.00%	-	0.00%
MULTAS Y CONFISCACIONES	1,500.00	0.04%	1,500.00	0.04%	-	0.00%
OTROS INGRESOS	1,197,552.11	32.43%	1,087,498.93	31.41%	1,615,066.75	42.22%
TOTAL DE INGRESOS POR CATEGORIA	**$ 3,692,453.13**	**100.00%**	**$ 3,461,723.84**	**100.00%**	**$ 3,825,201.73**	**100.00%**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME POR CONCEPTOS DE GASTOS

NUMERO CUENTA	DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
SALARIOS Y COMPENSACIONES							
91.01	EMPLEADOS REGULARES	$ 1,207,440.00	32.70%	$ 1,061,525.88	30.66%	$ 819,193.91	32.71%
91.04	PROGRAMA PRE-RETIRO	8,784.00	0.24%	8,784.00	0.25%	7,320.00	0.29%
91.05	EMPLEADOS TRANSITORIOS	333,156.00	9.02%	286,301.77	8.27%	212,539.95	8.49%
91.06	EMPLEADOS IRREGULARES	-	0.00%	-	0.00%	-	0.00%
91.07	VACACIONES ACUMULADAS	30,000.00	0.81%	30,000.00	0.87%	6,833.55	0.27%
91.08	LIC. VACACIONES ENFERMEDAD	20,000.00	0.54%	20,316.99	0.59%	20,316.99	0.81%
OTROS BENEFICIOS MARGINALES							
91.10	SEGURO CHOFERIL	702.00	0.02%	702.00	0.02%	452.40	0.02%
91.11	SISTEMA DE RETIRO	-	0.00%	-	0.00%	-	0.00%
91.13	SISTEMA DE RETIRO DE PENSIONADO	-	0.00%	-	0.00%	-	0.00%
91.14	CARGO DE PAYGO	165,762.48	4.49%	185,299.80	5.35%	121,509.40	4.85%
91.31	SEGURO SOCIAL FEDERAL	132,672.42	3.59%	120,176.03	3.47%	94,185.07	3.76%
91.41	PLAN MEDICO	86,400.00	2.34%	93,600.00	2.70%	58,360.25	2.33%
91.45	SEGURO POR DESEMPLEO	20,000.00	0.54%	20,000.00	0.58%	-	0.00%
91.51	FONDO SEGURO DEL ESTADO	96,249.12	2.61%	92,693.88	2.68%	75,718.41	3.02%
91.70	BONO DE VERANO	21,900.00	0.59%	-	0.00%	-	0.00%
91.71	BONO DE NAVIDAD	73,000.00	1.98%	139,000.00	4.02%	137,817.64	5.50%
91.75	TIEMPO COMPENSATORIO ESTATAL	30,000.00	0.81%	15,000.00	0.43%	14,581.15	0.58%
91.76	TIEMPO COMPENSATORIO FEDERAL	10,000.00	0.27%	10,000.00	0.29%	25.72	0.00%
GASTOS DE MATERIALES Y SUMINISTROS							
92.01	MATERIALES DE OFICINA	9,000.00	0.24%	10,000.00	0.29%	7,486.77	0.30%
92.05	HERRAMIENTAS	-	0.00%	-	0.00%	-	0.00%
92.15	MATERIALES DE MANTENIMIENTO	4,000.00	0.11%	4,000.00	0.12%	3,503.65	0.14%
92.21	ALIMENTOS	5,000.00	0.14%	-	0.00%	-	0.00%
92.23	COMPRA DE UNIFORMES	-	0.00%	-	0.00%	-	0.00%
92.25	COMBUSTIBLE Y LUBRICANTES	45,000.00	1.22%	40,000.00	1.16%	39,609.23	1.58%
92.28	GASTO DE ENERGIA ELECTRICA	128,943.00	3.49%	148,513.00	4.29%	74,256.50	2.96%
92.32	GASTO DE AGUA	30,000.00	0.81%	-	0.00%	-	0.00%
92.35	GASTO TELEFONICOS Y COMUNICACIONES	40,000.00	1.08%	40,000.00	1.16%	31,997.13	1.28%
92.38	MATERIALES DE CONSTRUCCION	1,500.00	0.04%	1,500.00	0.04%	1,363.24	0.05%
92.42	MATERIALES OPERACIONALES	2,500.00	0.07%	4,500.00	0.13%	1,163.75	0.05%
GASTOS DE EQUIPO							
93.01	EQUIPO DE OFICINAS	-	0.00%	-	0.00%	-	0.00%
93.02	PROGRAMAS DE COMPUTADORAS	64,000.00	1.73%	60,000.00	1.73%	41,936.00	1.67%
93.27	COMPRA DE EQUIPO	17,000.00	0.46%	22,000.00	0.64%	5,416.70	0.22%
OTROS DESEMBOLSOS							
94.01	DIETAS ASAMBLEISTAS/SUBASTA	8,500.00	0.23%	6,000.00	0.17%	4,075.00	0.16%
94.06	ADISTRAMIENTOS	10,800.00	0.29%	9,800.00	0.28%	2,329.00	0.09%
94.10	AUDITORIA SENCILLA (SINGLE AUDIT)	15,000.00	0.41%	14,000.00	0.40%	-	0.00%
94.11	SERVICIOS PROFESIONALES	77,900.00	2.11%	64,100.00	1.85%	43,450.00	1.73%

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME POR CONCEPTOS DE GASTOS

NUMERO CUENTA	DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
94.13	PRUEBAS DE DOPAJE	24,000.00	0.65%	24,000.00	0.69%	-	0.00%
94.14	MAPAS DE CATASTRO	-	0.00%	-	0.00%	-	0.00%
94.15	RELACIONES PUBLICAS	3,000.00	0.08%	5,000.00	0.14%	500.00	0.02%
94.21	GASTOS DE VIAJES	29,000.00	0.79%	24,200.00	0.70%	18,093.87	0.72%
94.25	SERVICIOS LEGALES	157,500.00	4.27%	154,500.00	4.46%	98,281.25	3.92%
94.36	CANON EXCAVACIONES Y DEMOLICIONES	5,000.00	0.14%	5,000.00	0.14%	5,000.00	0.20%
94.39	CARGOS SERVICIOS BANCARIOS	1,000.00	0.03%	2,000.00	0.06%	163.37	0.01%
94.42	SEGUROS Y FIANZAS	250,000.00	6.77%	230,000.00	6.64%	221,447.04	8.84%
94.43	GASTO DE SALUD (ASES)	55,801.67	1.51%	70,950.81	2.05%	45,991.82	1.84%
94.44	CUOTAS	3,000.00	0.08%	3,000.00	0.09%	3,000.00	0.12%
94.47	DONACIONES/SERVICIO AEREO	30,000.00	0.81%	30,000.00	0.87%	10,190.12	0.41%
94.49	BECAS	30,000.00	0.81%	37,000.00	1.07%	11,700.00	0.47%
94.51	RENTA DE EQUIPOS	28,600.00	0.77%	27,100.00	0.78%	12,685.31	0.51%
94.58	DEFICIT AÑO ANTERIOR	-	0.00%	-	0.00%	-	0.00%
94.60	INTERESES CUENTAS VENCIDAS	-	0.00%	-	0.00%	-	0.00%
94.61	MANTENIMIENTO DE EQUIPO	-	0.00%	-	0.00%	-	0.00%
94.62	OBRAS Y MEJORAS	-	0.00%	-	0.00%	-	0.00%
94.63	MANTENIMIENTO DE VEHICULO	15,000.00	0.41%	12,000.00	0.35%	7,050.36	0.28%
94.64	MANTENIMIENTO DE EDIFICIOS	-	0.00%	-	0.00%	-	0.00%
94.65	MISCELANEOS	102,759.81	2.78%	61,638.56	1.78%	37,389.08	1.49%
94.67	PUBLICACIONES Y ANUNCIOS	15,000.00	0.41%	11,000.00	0.32%	8,331.22	0.33%
94.69	FRANQUEO	5,000.00	0.14%	5,000.00	0.14%	3,636.00	0.15%
94.70	PAGOS DE SENTENCIAS	5,000.00	0.14%	5,000.00	0.14%	263.50	0.01%
94.71	RECLAMACIONES AÑO ANTERIOR	20,000.00	0.54%	10,000.00	0.29%	5,247.21	0.21%
94.73	DESPOSICION DE DESPERDICIOS	-	0.00%	-	0.00%	-	0.00%
94.75	RESERVA	-	0.00%	-	0.00%	-	0.00%
94.76	APORTACION AL FONDO DE EQUIPARACION	-	0.00%	-	0.00%	-	0.00%
94.77	APORTACION AL CRIM	31,774.51	0.86%	32,423.71	0.94%	27,019.80	1.08%
94.78	LIQUIDACION DEUDA CON EL CRIM	95,808.12	2.59%	120,097.41	3.47%	104,129.39	4.16%
94.81	FESTIVALES Y/O ACTIVIDADES	75,000.00	2.03%	70,000.00	2.02%	55,800.00	2.23%
94.84	FESTIVALES Y/O ACTIVIDADES	15,000.00	0.41%	14,000.00	0.40%	3,281.75	0.13%
TOTAL POR CONCEPTO DE GASTO		**$ 3,692,453.13**	**100.00%**	**$ 3,461,723.84**	**100.00%**	**$ 2,504,642.50**	**100.00%**

INFORME RESUMIDO POR CONCEPTOS DE GASTOS

DESCRIPCION	PRESUPUESTO 2023 - 2024	POR CIENTO	PRESUPUESTO 2022 - 2023	POR CIENTO	ACTUAL 4/30/2023	POR CIENTO
SALARIOS Y COMPENSACIONES (CUENTAS 91.01 - 91.08)	1,599,380.00	43.31%	1,406,928.64	40.64%	1,066,204.40	42.57%
OTROS BENEFICIOS MARGINALES (CUENTAS 91.09 - 91.99)	636,686.02	17.24%	676,471.71	19.54%	502,650.04	20.07%
GASTOS DE MATERIALES Y SUMINISTROS (CUENTAS 92.01 - 92.99	265,943.00	7.20%	248,513.00	7.18%	159,380.27	6.36%
GASTOS DE EQUIPO (93.01 - 93.99)	81,000.00	2.19%	82,000.00	2.37%	47,352.70	1.89%
OTROS DESEMBOLSOS (94.01 - 99.99)	1,109,444.11	30.05%	1,047,810.49	30.27%	729,055.09	29.11%
TOTAL POR CONCEPTO DE GASTO	**$ 3,692,453.13**	**100.00%**	**$ 3,461,723.84**	**100.00%**	**$ 2,504,642.50**	**100.00%**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME DE INGRESO Y GASTO RESUMIDO

DESCRIPCION	PRESUPUESTO 2023 - 2024	PRESUPUESTO 2022 - 2023	AUMENTO (DISMINUCION)	ACTUAL 4/30/2023
SECCION DE INGRESOS RESUMIDO POR CATEGORIAS				
IMPUESTOS LOCALES	$ 1,379,680.00	$ 1,420,922.00	$ (41,242.00)	$ 1,439,619.49
CONTRIBUCION SOBRE LA PROPIEDAD	-	-	-	-
LICENCIAS Y PERMISOS	304,400.74	155,000.00	149,400.74	156,017.39
INGRESOS INTERGUBERNAMENTALES	809,320.28	796,802.91	12,517.37	614,498.10
INGRESOS POR SERVICIOS	-	-	-	-
MULTA Y CONFISCACIONES	1,500.00	1,500.00	-	-
OTROS INGRESOS	1,197,552.11	1,087,498.93	110,053.18	1,615,066.75
TOTAL DE INGRESOS	**$ 3,692,453.13**	**$ 3,461,723.84**	**$ 230,729.29**	**$ 3,825,201.73**
SECCION DE GASTOS RESUMIDO POR CONCEOTOS				
SALARIOS Y COMPENSACIONES (CUENTAS 91.01 - 91.08)	$ 1,599,380.00	$ 1,406,928.64	$ 192,451.36	$ 1,066,204.40
OTROS BENEFICIOS MARGINALES (CUENTAS 91.09 - 91.99)	636,686.02	676,471.71	(39,785.69)	502,650.04
GASTOS DE MATERIALES Y SUMINISTROS (CUENTAS 92.01 - 92.99)	265,943.00	248,513.00	17,430.00	159,380.27
GASTOS DE EQUIPO (93.01 - 93.99)	81,000.00	82,000.00	(1,000.00)	47,352.70
OTROS DESEMBOLSOS (94.01 - 99.99)	1,109,444.11	1,047,810.49	61,633.62	729,055.09
TOTAL DE GASTOS	**$ 3,692,453.13**	**$ 3,461,723.84**	**$ 230,729.29**	**$ 2,504,642.50**
RESUMEN DE PRESUPUESTO BALANCEADO	**$ -**	**$ -**	**$ -**	**$ 1,320,559.23**

MUNICIPIO DE CULEBRA

INFORME DISTRIBUTIVO DE SUELDO

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME DISTRIBUTIVO DE SUELDO

	CAT	MESES	CLASIFICACION PUESTO	SUELDO MENSUAL	SUELDO ANUAL	SEGURO SOCIAL 7.65%	PLAN MEDIC $ 150.00	BONO NAVIDAD $ 1,000.00	BONO VERANO $ 300.00	TOTAL
DEPARTAMENTO 01 LEGISLATURA MUNICIPAL										
1	C	12	Secretaría Legislatura	$ 2,385.00	$ 28,620.00	$ 2,288.88	$ 1,800.00	$ 1,000.00	$ 300.00	$ 34,008.88
TOTAL DEP 01 / 01-01-01-91.01				**$ 2,385.00**	**$ 28,620.00**	**$ 2,288.88**	**$ 1,800.00**	**$ 1,000.00**	**$ 300.00**	**$ 34,008.88**
DEPARTAMENTO 02 OFICINA DEL ALCALDE										
2	A	12	Alcalde	$ 4,500.00	$ 54,000.00	$ 4,131.00	$ 1,800.00	$ -	$ -	$ 59,931.00
3	C	12	Administrador Municipal	$ 2,956.00	$ 35,472.00	$ 2,813.06	$ 1,800.00	$ 1,000.00	$ 300.00	$ 41,385.06
4	C	12	Ayudante Ejecutivo	$ 1,841.00	$ 22,092.00	$ 1,789.49	$ 1,800.00	$ 1,000.00	$ 300.00	$ 26,981.49
5	C	12	Ayudante Especial del Alcalde	$ 3,012.00	$ 36,144.00	$ 2,864.47	$ 1,800.00	$ 1,000.00	$ 300.00	$ 42,108.47
6	C	12	Chofer del Alcalde	$ 1,546.00	$ 18,552.00	$ 1,518.68	$ 1,800.00	$ 1,000.00	$ 300.00	$ 23,170.68
7	C	12	Director Ayuda al Ciudadano	$ 1,431.00	$ 17,172.00	$ 1,413.11	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,685.11
8	C	12	Gerente de Proyectos	$ 2,298.00	$ 27,576.00	$ 2,209.01	$ 1,800.00	$ 1,000.00	$ 300.00	$ 32,885.01
9	C	12	Asistente Adm. Intergubernamentales	$ 2,148.00	$ 25,776.00	$ 2,071.31	$ 1,800.00	$ 1,000.00	$ 300.00	$ 30,947.31
10	C	12	Secretaria del Alcalde	$ 2,298.00	$ 27,576.00	$ 2,209.01	$ 1,800.00	$ 1,000.00	$ 300.00	$ 32,885.01
11	R	12	Recepcionista	$ 1,353.00	$ 16,236.00	$ 1,341.50	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,677.50
			SUB-TOTAL 01-02-01-91.01	**$ 23,383.00**	**$ 280,596.00**	**$ 22,360.64**	**$ 18,000.00**	**$ 9,000.00**	**$ 2,700.00**	**$ 332,656.64**
12	PR	12	Oficinista (Pre-Retiro)	$ 732.00	$ 8,784.00	$ 671.98	$ -	$ -	$ -	$ 9,455.98
			SUB-TOTAL 01-02-01-91.04	**$ 732.00**	**$ 8,784.00**	**$ 671.98**	**$ -**	**$ -**	**$ -**	**$ 9,455.98**
13	T	12	Recepcionista	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
14	T	12	Auxiliar Administrativo	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
15	T	12	Auxiliar Administrativo	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
			SUB-TOTAL 01-02-01-91.05	**$ 3,789.00**	**$ 45,468.00**	**$ 3,776.65**	**$ -**	**$ 3,000.00**	**$ 900.00**	**$ 53,144.65**
TOTAL DEP 02				**$ 27,904.00**	**$ 334,848.00**	**$ 26,809.27**	**$ 18,000.00**	**$ 12,000.00**	**$ 3,600.00**	**$ 395,257.27**
DEPARTAMENTO 03 FINANZAS										
16	C	12	Director de Finanzas	$ 3,384.00	$ 40,608.00	$ 3,205.96	$ 1,800.00	$ 1,000.00	$ 300.00	$ 46,913.96
17	C	12	Diferencial (Director de Finanzas)	$ 491.00	$ 5,892.00	$ 450.74	$ -	$ -	$ -	$ 6,342.74
18	R	12	Sub-Director de Finanzas	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	R	12	Auxiliar de Contabilidad	$ 1,441.00	$ 17,292.00	$ 1,422.29	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,814.29
20	R	12	Auxiliar de Contabilidad	$ 1,392.00	$ 16,704.00	$ 1,377.31	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,181.31
21	R	12	Encargada de la Propiedad	$ 1,492.00	$ 17,904.00	$ 1,469.11	$ 1,800.00	$ 1,000.00	$ 300.00	$ 22,473.11
22	R	12	Encargado de Sistemas de Inf.	$ 2,241.00	$ 26,892.00	$ 2,156.69	$ 1,800.00	$ 1,000.00	$ 300.00	$ 32,148.69
23	R	12	Guardalmacén	$ 1,353.00	$ 16,236.00	$ 1,341.50	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,677.50
24	R	12	Oficial de Preintervención	$ 1,898.00	$ 22,776.00	$ 1,841.81	$ 1,800.00	$ 1,000.00	$ 300.00	$ 27,717.81
25	R	12	Encargado de Compra	$ 1,687.00	$ 20,244.00	$ 1,648.12	$ 1,800.00	$ 1,000.00	$ 300.00	$ 24,992.12
26	R	12	Pagadora Oficial	$ 1,678.00	$ 20,136.00	$ 1,639.85	$ 1,800.00	$ 1,000.00	$ 300.00	$ 24,875.85
27	R	12	Recaudador Oficial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	R	12	Supervisor de Contabilidad	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			SUB-TOTAL 01-03-01-91.01	**$ 17,057.00**	**$ 204,684.00**	**$ 16,553.38**	**$ 16,200.00**	**$ 9,000.00**	**$ 2,700.00**	**$ 249,137.38**
29	T	12	Mensajera	$ 1,400.00	$ 16,800.00	$ 1,384.65	$ -	$ 1,000.00	$ 300.00	$ 19,484.65
30	T	12	Auxiliar de Preinervención	$ 1,373.00	$ 16,476.00	$ 1,359.86	$ -	$ 1,000.00	$ 300.00	$ 19,135.86
31	T	12	Auxiliar Administrativo	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
32	T	12	Supervisor de Recaudaciones	$ 1,598.00	$ 19,176.00	$ 1,566.41	$ -	$ 1,000.00	$ 300.00	$ 22,042.41
33	T	12	Recaudador Auxiliar	$ 1,491.00	$ 17,892.00	$ 1,468.19	$ -	$ 1,000.00	$ 300.00	$ 20,660.19
34	T	12	Conserje	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
			SUB-TOTAL 01-03-01-91.05	**$ 8,388.00**	**$ 100,656.00**	**$ 8,296.88**	**$ -**	**$ 6,000.00**	**$ 1,800.00**	**$ 116,752.88**
TOTAL DEP 03				**$ 25,445.00**	**$ 305,340.00**	**$ 24,850.26**	**$ 16,200.00**	**$ 15,000.00**	**$ 4,500.00**	**$ 365,890.26**
DEPARTAMENTO 04 OBRAS PUBLICAS										
35	C	12	Director de Obras Publicas	$ 2,789.00	$ 33,468.00	$ 2,659.75	$ 1,800.00	$ 1,000.00	$ 300.00	$ 39,227.75
36	C	12	Coordinador de Reciclaje	$ 1,431.00	$ 17,172.00	$ 1,413.11	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,685.11
37	R	12	Sub-Director de Obras Publicas	$ 1,936.00	$ 23,232.00	$ 1,876.70	$ 1,800.00	$ 1,000.00	$ 300.00	$ 28,208.70

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME DISTRIBUTIVO DE SUELDO

CAT		MESES	CLASIFICACION PUESTO	SUELDO MENSUAL	SUELDO ANUAL	SEGURO SOCIAL 7.65%	PLAN MEDIC $ 150.00	BONO NAVIDAD $ 1,000.00	BONO VERANO $ 300.00	TOTAL
38	R	12	Supervisor de Obras Publicas	$ 1,470.00	$ 17,640.00	$ 1,448.91	$ 1,800.00	$ 1,000.00	$ 300.00	$ 22,188.91
39	R	12	Supervisor Flota Vehícular	$ 1,807.00	$ 21,684.00	$ 1,758.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 26,542.28
TOTAL DEP 04 / 01-04-01-91.01				**$ 9,433.00**	**$ 113,196.00**	**$ 9,156.74**	**$ 9,000.00**	**$ 5,000.00**	**$ 1,500.00**	**$ 137,852.74**
DEPARTAMENTO 06 MANEJO DE EMERGENCIAS										
40	C	12	Director de Manejo de Emergencias	$ 2,007.00	$ 24,084.00	$ 1,941.88	$ 1,800.00	$ 1,000.00	$ 300.00	$ 29,125.88
41	R	12	Sub-Director Manejo de Emergencia	$ 1,513.00	$ 18,156.00	$ 1,488.38	$ 1,800.00	$ 1,000.00	$ 300.00	$ 22,744.38
42	R	12	Auxiliar Administrativo	$ 1,470.00	$ 17,640.00	$ 1,448.91	$ 1,800.00	$ 1,000.00	$ 300.00	$ 22,188.91
43	R	12	Técnico de Emergencias	$ 1,936.00	$ 23,232.00	$ 1,876.70	$ 1,800.00	$ 1,000.00	$ 300.00	$ 28,208.70
TOTAL DEP 06 / 01-06-01-91.01				**$ 6,926.00**	**$ 83,112.00**	**$ 6,755.87**	**$ 7,200.00**	**$ 4,000.00**	**$ 1,200.00**	**$ 102,267.87**
DEPARTAMENTO 08 RECURSOS HUMANOS										
44	C	12	Director de Recursos Humanos	$ 2,763.00	$ 33,156.00	$ 2,635.88	$ 1,800.00	$ 1,000.00	$ 300.00	$ 38,891.88
45	R	12	Sub-Director Recursos Humanos	$ 2,307.00	$ 27,684.00	$ 2,217.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 33,001.28
46	R	12	Especialista de Recursos Humanos	$ 1,823.00	$ 21,876.00	$ 1,772.96	$ 1,800.00	$ 1,000.00	$ 300.00	$ 26,748.96
47	R	12	Supervisor de Nóminas	$ 1,598.00	$ 19,176.00	$ 1,566.41	$ 1,800.00	$ 1,000.00	$ 300.00	$ 23,842.41
48	R	12	Oficial de Nóminas	$ 1,630.00	$ 19,560.00	$ 1,595.79	$ 1,800.00	$ 1,000.00	$ 300.00	$ 24,255.79
49	R	12	Conserje	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
			SUB-TOTAL 01-08-32-91.01	**$ 11,428.00**	**$ 137,136.00**	**$ 11,087.60**	**$ 10,800.00**	**$ 6,000.00**	**$ 1,800.00**	**$ 166,823.60**
50	T	12	Conserje	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
51	T	12	Oficinista	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
52	T	12	Oficinista	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
53	T	12	Trabajador	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
54	T	12	Trabajador	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
55	T	12	Trabajador	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
56	T	12	Seguridad	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
			SUB-TOTAL 01-08-32-91.05	**$ 8,841.00**	**$ 106,092.00**	**$ 8,812.19**	**$ -**	**$ 7,000.00**	**$ 2,100.00**	**$ 124,004.19**
TOTAL DEP 08				**$ 20,269.00**	**$ 243,228.00**	**$ 19,899.79**	**$ 10,800.00**	**$ 13,000.00**	**$ 3,900.00**	**$ 290,827.79**
DEPARTAMENTO 09 RECREACION Y DEPORTES										
57	C	12	Director de Recreación y Deportes	$ 2,007.00	$ 24,084.00	$ 1,941.88	$ 1,800.00	$ 1,000.00	$ 300.00	$ 29,125.88
58	R	12	Supervisor de Recreación y Deporte	$ 1,326.00	$ 15,912.00	$ 1,316.72	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,328.72
59	R	12	Líder Recreativo	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
60	R	12	Líder Recreativo	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
			SUB-TOTAL 01-09-21-91.01	**$ 5,947.00**	**$ 71,364.00**	**$ 5,857.15**	**$ 7,200.00**	**$ 4,000.00**	**$ 1,200.00**	**$ 89,621.15**
61	T	12	Sub-Director Recreación y Deportes	$ 1,421.00	$ 17,052.00	$ 1,403.93	$ -	$ 1,000.00	$ 300.00	$ 19,755.93
62	T	12	Trabajador	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
			SUB-TOTAL 01-09-21-91.05	**$ 2,684.00**	**$ 32,208.00**	**$ 2,662.81**	**$ -**	**$ 2,000.00**	**$ 600.00**	**$ 37,470.81**
TOTAL DEP 09				**$ 8,631.00**	**$ 103,572.00**	**$ 8,519.96**	**$ 7,200.00**	**$ 6,000.00**	**$ 1,800.00**	**$ 127,091.96**
DEPARTAMENTO 11 CENTRO DE ENVEJECIENTES										
63	C	12	Director Centro de Envejecintes	$ 2,007.00	$ 24,084.00	$ 1,941.88	$ 1,800.00	$ 1,000.00	$ 300.00	$ 29,125.88
64	R	12	Encargada de Alimentos	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
65	R	12	Coordinadora de Actividades	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
66	R	12	Mensajero Conductor	$ 1,307.00	$ 15,684.00	$ 1,299.28	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,083.28
			SUB-TOTAL 01-11-14-91.01	**$ 5,928.00**	**$ 71,136.00**	**$ 5,839.70**	**$ 7,200.00**	**$ 4,000.00**	**$ 1,200.00**	**$ 89,375.70**
67	T	12	Enfermera Generalista	$ 1,535.00	$ 18,420.00	$ 1,508.58	$ -	$ 1,000.00	$ 300.00	$ 21,228.58
68	T	12	Cocinera	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
69	T	12	Ayudante de Cocina	$ 1,263.00	$ 15,156.00	$ 1,258.88	$ -	$ 1,000.00	$ 300.00	$ 17,714.88
70	T	12	Trabajador Social	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			SUB-TOTAL 01-11-14-91.05	**$ 4,061.00**	**$ 48,732.00**	**$ 4,026.35**	**$ -**	**$ 3,000.00**	**$ 900.00**	**$ 56,658.35**
TOTAL DEP 11				**$ 9,989.00**	**$ 119,868.00**	**$ 9,866.05**	**$ 7,200.00**	**$ 7,000.00**	**$ 2,100.00**	**$ 146,034.05**

ESTADO LIBRE ASOCIADO DE PUERTO RICO
MUNICIPIO DE CULEBRA
PRESUPUESTO AÑO FISCAL 2023 - 2024

INFORME DISTRIBUTIVO DE SUELDO

CAT		MESES	CLASIFICACION PUESTO	SUELDO MENSUAL	SUELDO ANUAL	SEGURO SOCIAL 7.65%	PLAN MEDIC $ 150.00	BONO NAVIDAD $ 1,000.00	BONO VERANO $ 300.00	TOTAL
DEPARTAMENTO 14 ARTE Y CULTURA										
71	C	12	Director Arte y Cultura	$ 1,431.00	$ 17,172.00	$ 1,413.11	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,685.11
72	R	12	Encargada del Anfiteatro	$ 1,575.00	$ 18,900.00	$ 1,545.30	$ 1,800.00	$ 1,000.00	$ 300.00	$ 23,545.30
73	R	12	Oficinista	$ 1,400.00	$ 16,800.00	$ 1,384.65	$ 1,800.00	$ 1,000.00	$ 300.00	$ 21,284.65
TOTAL DEP 14 / 01-14-09-91.01				**$ 4,406.00**	**$ 52,872.00**	**$ 4,343.06**	**$ 5,400.00**	**$ 3,000.00**	**$ 900.00**	**$ 66,515.06**
DEPARTAMENTO 19 SECRETARIA MUNICIPAL										
74	C	12	Secretaría Municipal	$ 2,789.00	$ 33,468.00	$ 2,659.75	$ 1,800.00	$ 1,000.00	$ 300.00	$ 39,227.75
75	R	12	Sub-Secretaria Municipal	$ 1,580.00	$ 18,960.00	$ 1,549.89	$ 1,800.00	$ 1,000.00	$ 300.00	$ 23,609.89
76	R	12	Administradora de Documentos	$ 1,326.00	$ 15,912.00	$ 1,316.72	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,328.72
77	R	12	Auxiliar Administrativo	$ 1,373.00	$ 16,476.00	$ 1,359.86	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,935.86
78	R	12	Auxiliar Administrativo	$ 1,373.00	$ 16,476.00	$ 1,359.86	$ 1,800.00	$ 1,000.00	$ 300.00	$ 20,935.86
TOTAL DEP 19 / 01-19-27-91.01				**$ 8,441.00**	**$ 101,292.00**	**$ 8,246.09**	**$ 9,000.00**	**$ 5,000.00**	**$ 1,500.00**	**$ 125,038.09**
DEPARTAMENTO 21 AUDITORIA INTERNA										
79	R	12	Auditor Interno	$ 2,471.00	$ 29,652.00	$ 2,367.83	$ 1,800.00	$ 1,000.00	$ 300.00	$ 35,119.83
TOTAL DEP 21 / 01-21-10-91.01				**$ 2,471.00**	**$ 29,652.00**	**$ 2,367.83**	**$ 1,800.00**	**$ 1,000.00**	**$ 300.00**	**$ 35,119.83**
DEPARTAMENTO 25 PLANIFICACION Y DESARROLLO										
80	C	12	Ordenamiento Territorial	$ 2,459.00	$ 29,508.00	$ 2,356.81	$ 1,800.00	$ 1,000.00	$ 300.00	$ 34,964.81
81	C	12	Diferencial (Ordenamiento Territorial)	$ 356.00	$ 4,272.00	$ 326.81	$ -	$ -	$ -	$ 4,598.81
TOTAL DEP 25 / 01-25-55-91.01				**$ 2,815.00**	**$ 33,780.00**	**$ 2,683.62**	**$ 1,800.00**	**$ 1,000.00**	**$ 300.00**	**$ 39,563.62**
GRAN TOTAL				**$ 129,115.00**	**$ 1,549,380.00**	**$ 125,787.42**	**$ 95,400.00**	**$ 73,000.00**	**$ 21,900.00**	**$ 1,865,467.42**

STRICUION DE SUELDO RESUMIDO POR CATEGOR			SUELDO MENSUAL	SUELNO ANUAL	SEGURO SOCIAL 7.65%	PLAN MEDICO	BONO NAVIDAD	BONO VERANO	TOTAL
R	58	EMPLEADOS REGULARES	$ 100,620.00	$ 1,207,440.00	$ 97,540.56	$ 95,400.00	$ 52,000.00	$ 15,600.00	$ 1,467,980.56
PR	1	EMPLEADOS PRE-RETIRO	$ 732.00	$ 8,784.00	$ 671.98	$ -	$ -	$ -	$ 9,455.98
T	22	EMPLEADOS TRANSITORIOS	$ 27,763.00	$ 333,156.00	$ 27,574.88	$ -	$ 21,000.00	$ 6,300.00	$ 388,030.88
GRAN TOTAL		**81**	**$ 129,115.00**	**$ 1,549,380.00**	**$ 125,787.42**	**$ 95,400.00**	**$ 73,000.00**	**$ 21,900.00**	**$ 1,865,467.42**

MUNICIPIO DE CULEBRA

DOCUMENTOS SUPLEMENTARIOS

PROYECTO DE PRESUPUESTO AÑO FISCAL 2023 - 2024

NOTIFICACIONES ESTIMADOS DE LAS AGENCIAS Y CORPORACIONES PUBLICAS

- ESTIMADOS DE INGRESOS CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES (CRIM)
- LUMA – CONTRIBUCION EN LUGAR DE IMPUESTO (CELI)
- ADMINISTRACION DE SEGURO DE SALUD (ASES)
- SISTEMA DE RETIRO (PAY GO)
- CORPORACION DEL FONDO DEL SEGURO DEL ESTADO (CFSE)
- INFORME DEL VENCIMIENTO DE LA DEUDA MUNICIPAL

CRIM
CENTRO DE RECAUDACIÓN DE INGRESOS MUNICIPALES

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. Edilberto Romero Llovet
Alcalde
Municipio de Culebra

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

Centro de Recaudación de Ingresos Municipales

ESTIMADO DE INGRESOS AÑO FISCAL 2023-2024

MUNICIPIO DE : **CULEBRA**		
ESTIMADO DE COBROS		
Contribución Sobre Propiedad Inmueble	$	842,508.62
Contribución Sobre Propiedad Mueble		133,014.41
TOTAL ESTIMADO DE COBROS	**$**	**975,523.03**
DISTRIBUCIÓN DE COBROS POR CONCEPTO DE INGRESOS		
CONTRIBUCIÓN BÁSICA MUNICIPAL	$	635,490.27
FONDO DE REDENCIÓN DEUDA MUNICIPAL - CONTRIBUCIÓN ADICIONAL ESPECIAL		224,444.07
FONDO DE REDENCIÓ ESTATAL (1.03)		115,588.70

INGRESOS MUNICIPALES		
*BÁSICA MUNICIPAL NO EXONERADA Y EQUIPARACIÓN 1% & 3%		
*NO EXONERADA	$	336,666.10
*1% & 3% (ANTES FONDO GENERAL)		298,824.17
TOTAL CONTRIBUCIÓN BÁSICA MUNICIPAL		**635,490.27**
FONDO LOTERIA ELECTRÓNICA & ASIGNACIÓN ESTATAL		**680,377.28**
ESTIMADO DE INGRESOS BRUTO	**$**	**1,315,867.55**
RETENCIONES ESTATUTARIAS		
(-) GASTOS OPERACIONALES CRIM	$	31,774.51
(-) REESTRUCTURACION PRÉSTAMO LEY NÚM. 42-2000		95,808.12
(-) DEUDA DE LIQUIDACIÓN 2021 - 2022		-
TOTAL DE RETENCIONES	**$**	**127,582.63**
ESTIMADO DE INGRESOS NETO	**$**	**1,188,284.91**

16 de mayo de 2023

Hon. Edilberto Romero Lovet
Alcalde
Municipio de Culebra
PO Box 189
Culebra, PR 00775

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 de1941, según enmendada[1], 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 estás estarán sujetas al

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[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 $128,943 y 470,853 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

LUMA

GOBIERNO DE PUERTO RICO
ADMINISTRACIÓN DE SEGUROS DE SALUD
Directora Ejecutiva | Edna Y. Marín Ramos | emarin@asespr.org

3 de mayo de 2023

Hon. Edilberto Romero Llovet
Alcalde
Municipio de Culebra
Apartado 189
Culebra PR 00775-0189

RESPONSABILIDAD FINANCIERA DEL MUNICIPIO DE CULEBRA CON EL SEGURO DE SALUD DEL GOBIERNO DE PUERTO RICO

Estimado señor Alcalde:

La Ley Núm. 27 de 23 de enero de 2006 enmendó la Ley Núm. 72 de 7 de septiembre de 1993, a fin de establecer un máximo de aportación municipal anual a la Administración de Seguros de Salud (ASES). Esta aportación ayuda a sufragar parte del costo de las primas del plan de salud que el gobierno del Estado Libre Asociado de Puerto Rico le provee a la población médico-indigente de cada municipio.

Según las disposiciones de la Junta de Supervisión Fiscal y la Ley de ASES el municipio de **Culebra** aportará para el Año Fiscal 2023-2024 la cantidad de **$55,801.67**. Esto equivale a una aportación mensual de **$4,650.14** comenzando el 1 de julio de 2023.

Hemos notificado al Centro de Recaudaciones de Ingresos Municipales (CRIM) para que retenga dicha cantidad y la remita a ASES mensualmente.

Cordialmente,

Samuel Nales Pérez
Director
Finanzas y Administración

c: Centro de Recaudación de Ingresos Municipales
Oficina del Comisionado de Asuntos Municipales

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

25 de mayo de 2023

Sr. Pedro J. Padrón Vargas
Director de Finanzas
Municipio de Culebra
PO Box 189
Culebra, PR 00775

Estimado señor Padrón Vargas:

El costo estimado por concepto Pay Go de los pensionados y beneficiarios del Municipio de Culebra para el año fiscal 2023-2024 es de $165,762.48.

El detalle del costo estimado mencionado se desglosa a continuación:

CONCEPTO	CANTIDAD ESTIMADA
Pensiones	$ 154,062.48
Aportación Patronal Plan Médico	7,200.00
Bono de Medicamentos	1,500.00
Bono de Navidad	3,000.00
COSTO ESTIMADO	**$ 165,762.48**

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 1020 o 1072.

Cordialmente,

Alberto Sohun García
Contralor Auxiliar
Oficina de Finanzas y Presupuesto

28 de febrero de 2023

Hon. Edilberto Romero
Alcalde
Municipio de Culebra
E-mail: alcaldeculebra2021@gmail.com

Re: Estimado de Prima para Año 2023-2024
Póliza 37320-70124

Honorable Alcalde:

Reciba un cordial saludo de parte de todos los que laboramos en la Corporación del Fondo del Seguro del Estado, Oficina Regional de Fajardo.

Mediante el presente comunicado queremos informarle que 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 **$87,499.20**.

Referente al año fiscal 2023-2024, de la prima estimada se realizaron los cómputos conforme a lo estipulado en la Ley de la siguiente manera: de la imposición de prima del año anterior se le aumentó un 10% ($8,749.92), por lo cual, la prima estimada para el año 2023-2024 asciende a **$96,249.12.** Estos números se ajustarán luego de recibida la declaración de nómina del año 2022-2023.

Nuestra Oficina de Pólizas de Gobierno le solicitó al Centro de Ingresos Municipales (CRIM) que, a partir del mes de julio de 2023, esta cantidad deberá ser retenida de la siguiente manera: doce (12) plazos de **$8,020.76.**

De requerir información adicional, se puede comunicarse al (787) 793-5959, ext. 5746.

Sin otro particular al cual referirme, quedo.

Atentamente,

Sharon Rodríguez Cruz
Directora Ejecutiva Regional
CFSE Fajardo
E-mail: srodriguez7@fondopr.com

31 de marzo de 2023

Sr. Pedro Padrón Vargas
Director de Finanzas
Municipio de Culebra
PO Box 189
Culebra, Puerto Rico 00775

Estimado señor Padrón:

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", hemos verificado información necesaria para la preparación del Proyecto de Resolución de su Presupuesto General Año Fiscal 2023-2024. La información suministrada por la Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF) sobre el estimado de pago del servicio de la deuda pagaderos de las fuentes de repago del Fondo CAE y Fondo Operacional, indica que al presente no existen pagos del servicio de la deuda de parte de su municipio pagaderos de estos fondos. A estos efectos, este año fiscal no se emitirá el **Informe del Vencimiento de la Deuda Municipal**.

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

Cordialmente,

Lcdo. Pedro C. De Jesús Román
Director Asociado

c: Director de Presupuesto

CERTIFICACIONES

- CERTIFICACION DE PATENTE Y IVU MUNICIPAL
- RELACION DE OBRAS Y MEJORAS CAPITALIZABLE
- RELACION ARBITRIOS DE CONSTRUCCION A COBRAR
- RELACION DE SEGURO Y FIANZA
- INGRESOS EVENTUALES Y OTROS INGRESOS
- LISTADO DE RENTAS LOCALES Y MUNICIPAL
- LISTADO A LOS CONTRATOS A OTORGAR
- LISTADOS RELACIONADO A LOS DERECHOS, ARBITRIOS, IMPUESTOS, CARGOS Y TARIFAS POR ORDENANZAS
- LISTADOS DE LAS ACTIVIDADES Y FESTIVALES
- LISTADO DE LOS DONATIVOS
- CERTIFICACION DE SENTENCIAS
- CERTIFICACION DESPERDICIOS SOLIDOS
- CERTIFICACION FONDOS OPERACIONAL DISPONIBLE

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

Las partidas de ingresos por concepto de Patentes Municipales e Impuesto Sobre las Ventas y Uso Municipal presentados en el Presupuesto Fondo General Año Fiscal 2023-2024 para el Municipio de Culebra, se determinaron de acuerdo a las cantidades de ingresos certificados en el informe más reciente de informe auditoría sencilla "Single Audit 2021-2022", según establecido en el Articulo 2.099, inciso (b), sub inciso (5) del Código Municipal Ley 107-2020.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN NEGATIVA

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El Municipio de Culebra, NO realizarán Obras y Mejoras Capitales Pagaderas con el Fondo General para el Presupuesto del Año Fiscal 2023-2024.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

La lista de los Proyectos de Cobro de Arbitrios de Construcción para el Presupuesto Fondo General Año Fiscal 2023-2024 es la siguiente:

Proyectos de Construcción	Costo Estimado
Reconstrucción y Mejoras Edificio Antigua Casa Alcaldía	155,278.00
Reconstrucción y Mejoras Edificio Víctor Félix	243,088.94
Reconstrucción y Mejoras de la Plaza del Mercado	84,421.07
Reconstrucción y Mejoras Edificio Gimnasio Municipal	107,337.00
Mejoras de Construcción Casa de la Alegría	97,587.31
Construcción Centro de Usos Múltiples	52,300.00
Reconstrucción y Mejoras Parque de Pelota	900,000.00
Proyecto Canal Resaca, Villa Muñeco	2,000,000.00
Construcción Varadero Food Court	1,350,000.00
Total de Proyectos	**$4,990,012.32**
Porciento de Arbitrios de Construcción	**X 6%**
Total de Arbitrios a Cobrar	**$299,400.74**

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El Municipio de Culebra, no ha recibido la notificación por parte de la agencia aseguradora a contratar por concepto de Seguros y Fianzas para el Año Fiscal 2023-2024. Por lo tanto, la cantidad de $250,000.00 presupuestada en la partida de Seguros 01-03-04-94.42 es un estimado de costo razonable y suficiente para cubrir los riesgos de la propiedad y responsabilidad pública.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

En la partida Ingresos Eventuales 01-03-04-87.05 se presupuestó para el Fondo General Año Fiscal 2023-2024 por la cantidad de $350,000.00 por concepto de Liquidación CRIM, Exceso CAE, Exceso Fondo de Rendición IVU, Cargos Administrativos, Copias, Participación Subasta entre otros ingresos misceláneos.

En la partida de Otros Ingresos 01-03-04-87.09, se presupuestó la cantidad estimada $50,000.00, por conceto de reembolsos de Salarios y beneficios por el programa CDBG-DR a empleados que están trabajado bajo el fondo general, pero realizan tareas relacionadas al programa.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

La lista de ingresos por concepto de contratos de arrendamiento de locales para el Presupuesto Fondo General Año Fiscal 2023-2024 es la siguiente:

LOCAL	IMPORTE
Autoridad de Transportación Maritima	$ 9,500.04
Local Dakity Gas Station	6,553.80
Local Departamento de la Familia	5,976.00
Local Puerto Rico Telephone, Inc	8,020.08
Local Plaza Artesanal (4 de 5 Locales)	10,800.00
Solar – Culebra Ice Planet	7,771.92
Solar – DS Garden	4,200.00
Fundación de Culebra Inc.	240.00
Renta de Equipo (Servicio Pozo Séptico)	9,000.00
TOTAL DE INGRESOS	**$ 62,061.84**

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El listado Relacionado a los Contratos para el Presupuesto Fondo General Año Fiscal 2023-2024 son los siguientes:

DESCRIPCION	CUENTA	IMPORTE
Servicio Legales	01-01-01-94.25 01-02-01-94.25	27,500.00 130,000.00
Servicios Profesionales • *Asesor Administrativo y Asuntos Federales*	01-02-01-94.11	40,000.00
Programa de Computadoras • *Sistema de Contabilidad* • *Sistema Ponchador Digital*	01-03-04-93.02	64,000.00
Auditoria Sencilla	01-03-04-94.10	15,000.00
Servicios Profesionales • *Liquidación Presupuestaria y Estados Financieros* • *Servicio de Exterminación* • *Mantenimiento Elevadores*	01-03-04-94.11	37,900.00
Pruebas de Dopajes y PAE	01-08-32-94.13	24,000.00
Servicio Renta de Equipos • *Servicio Fotocopiadora*	01-XX-XX-94.51 (*varias dependencias*)	28,600.00
TOTAL		**$ 367,000.00**

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El listado de Festivales y/o Actividades para el Presupuesto Fondo General Año Fiscal 2023-2024 son los siguientes:

FASTIVALES Y/O ACTIVIDADES	CUANTIA
RECREACION Y DEPORTES (01-09-21-94.84) • *Día de la Chiringa* • *Día de Acción de Gracias* • *Torneos Deportivos* • *Actividades de Verano* • *Actividades Deportivas y Educativas*	**$ 15,000.00**
ARTE Y CULTURA (01-14-09-94.81) • *Día de los Reyes* • *Día de Pascua* • *Día de las Madres* • *Día de los Padres* • *Día del Niño* • *Día del Servidor Publico* • *Día del Veterano* • *Día de las Secretarias* • *Encendido de Navidad* • *Despedida de Año*	**$ 75,000.00**
TOTAL	**$ 90,000.00**

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

LISTADO RELACIONADO A LOS DE DERECHOS, ARBITRIOS, IMPUESTOS CARGOS Y TARIFAS QUE IMPONGAN POR ORDENANZA PARA EL AÑO FISCAL 2023-2024

NÚMERO	SERIE	DESCRIPCIÓN
ORDENANZA 6	1991-1992	REGLAMENTAR LA SOLICITUD DE COPIAS DE DOCUMENTOS PUBLICOS POR LOS CIUDADANOS.
ORDENANZA 10	1991-1992	AUTORIZAR Al HONORABLE ALCALDE A ARRENDAR DOS SOLARES DEL MUNICIPIO DE CULEBRA, FIJAR CANON MINIMO DE MENSUALIDAD OE ARRENDAMIENTO Y PARA OTROS FINES.
ORDENANZA 4	1992-1993	AUTORIZAR EL ARRENDAMIENTO DE LA CAFETERIA DE LA CANCHA BAJO TECHOMUNICIPAL, ESTABLECER CANON DE ARRENDAMIENTO Y PARA OTROS FINES.
ORDENANZA 1	1994-1995	REGLAMENTAR Y AUTORIZAR EL USO Y ARRENDAMIENTO DE LA CANCHA MUNICIPAL Y SUS FACILIDADES Y PARA OTROS FINES
ORDENANZA 15	2003-2004	DEROGAR LA OROENANZA NUMERO 12 SERIE 2003-2004, PARA AUTORIZAR AL ALCALDE DE CULEBRA, A QUE COMPAREZCA EN REPRESENTACION DEL MUNICIPIO DE CULEBRA EN EL PROCESO DE VENTA DE SOLARES MUNICIPALES EN USUFRUCTO Y RATIFICAR LAS NORMAS Y REGLAMENTOS ESTABLECIDOS POR El SECRETARIO DE HACIENDA Y EL REGLAMENTO DE VENTAS DE SOLARES DE PARCELAS Y PARA OTROS FINES
ORDENANZA 2	2004-2005	ESTABLECER EL CANON A COBRAR POR EL USO DE ESPACIOS EN EL PRIMER (1) PISO DEL EDIFICIO DEL PARQUE ANATOLIO ROMERO Y PARA OTROS FINES.
ORDENANZA 17	2004-2005	FIJAR O ESTABLECER LA TASA CONTRIBUTIVA SOBRE PROPIEDAD MUEBLE E 1NMUEBLE NO EXENTA O EXONERADA QUE RADICA DENTRO DE LOS LIMITES TERRITORIALES Y PARA OTROS FINES.

ORDENANZA 19	2004-2005	ESTABLECER LEGISLACION PENAL EN EL MUNICIPIO DE CULEBRA SOBRE VEHICULOS DE MOTOR Y CHATARRAS ABANDONADOS EN LAS VIAS PUBLICAS O SOLARES MUNICIPALES O PRIVADOS ATENTAN CONTRA LA SEGURIDAD Y SALUD DE LOS CIUDADANOS Y DE LA ESTETICA DEL PUEBLO DE CULEBRA Y PARA OTROS FINES.
ORDENANZA 6	2010-2011	DEROGAR LA ORDENANZA NUMERO 9 SERIE 2009-2010, QUE AUTORIZA LA VENTA DE UN SOLAR MUNICIPAL.
ORDENANZA 2	2011-2012	ENMENDAR LA SECCION 3RA DE LA ORDENANZA NUMERO 19 SERIE 2004-2005 Y PARA OTROS FINES.
ORDENANZA 3	2011-2012	DEROGAR LA ORDENANZA NUMERO 31 SERIE 2002-2003 Y PARA REGLAMENTAR FUNCIONAMIENTO, USO Y ADMINISTRACION DEL GIMNASIO MUNICIPAL Y LAS FACILIDADES DEPORTIVAS.
ORDENANZA 31	2011-2012	AUTORIZAR AL HONORABLE ALCALDE A FIRMAR CONTRATO DE ARRENDAMIENTO CON LA FUNDACION DE CULEBRA, INC., CON LA FINALIDAD DE ESTABLECER UN CENTRO DE ACTIVIDADES PARA EL DESARROLLO CULTURAL Y TURISTICO Y PARA OTROS FINES.
ORDENANZA 9	2012-2013	AUTORIZAR AL ALCALDE A LOS FINES DE CONCEDER MEDIANTE ARRENDAMIENTO TERRENO QUE ACTUALMENTE OCUPA LA IGLESIA MONTE DE RESTAURACION II Y PARA OTROS FINES.
ORDENANZA 15	2014-2015	ENMENDAR LA ORDENANZA NUMERO 4 SERIE 1988-1989 QUE AUTORIZA El ARRENDAMIENTO DEL CAMION SEPTICO MUNICIPAL E IMPONE LA TARIFA A TALES FINES Y PARA TODOS LOS FINES LEGALES PERTINENTES A DICHO ASUNTO.
ORDENANZA 7	2014-2015	DEROGAR LA ORDENANZAS NUMERO 20 SERIE 2004-2005 Y LAS ORDENANZAS 6 Y 10 SERIE 2012-2013, QUE ACTUALIZAN EL CANON DE ARRENDAMIENTO DE TERRENOS Y ESTRUCTURAS MUNICIPALES Y PARA OTROS FINES.
ORDENANZA 3	2014-2015	REGLAMENTAR EL ARRENDAMIENTO DE LA PROPIEDAD MUEBLE E INMUEBLE MUNICIPAL A BASE DE CANON RAZONABLE Y SU SUJECION DE SUBASTA PÚBLICA.

ORDENANZA 28	2015-2016	AUTORIZAR AL HONORABLE ALCALDE Y AL DIRECTOR DE FINANZAS A CREAR UN FONDO ESPECIAL POR CONCEPTO DE LOS INGRESOS GENERADOS POR EL PROGRAMA DE RECICLAJE EN EL MUNICIPIO DE CULEBRA Y PARA OTROS FINES.
ORDENANZA 17	2016-2017	ENMENDAR LA ORDENANZA NUMERO 1 SERIE 2013-2014 QUE AUTORIZA EL ARRENDAMIENTO DEL CAMION SEPTICO MUNICIPAL E IMPONER LA TARIFA A TALES FINES Y PARA TODOS LOS FINES LEGALES PERTINENTES A DICHO ASUNTO.
ORDENANZA 20	2016-2017	ADOPTAR UN REGLAMENTO PARA REGIR LA CONCESION DE PERMISOS O LICENCIAS Y LOCALIZACION DE VENDEDORES Y NEGOCIOS AMBULANTES EN LA JURIDICCION DEL MUNICIPIO OE CULEBRA, ESTABLECER LOS DERECHOS A COBRARSE PORTALES PERMISOS Y PARA OTROS FINES.
ORDENANZA 21	2016-2017	AUTORIZAR A LA ADMINISTRACION MUNICIPAL DE CULEBRA A FIJAR Y COBRAR TASAS Y TARIFAS DENTRO DE LOS LIMITES TERRITORIALES DE CULEBRA POR EL RECOGIDO Y DISPOSICION DE DESPERDICIOS SOLIDOS EN LOS NEGOCIOS Y COMERCIOS.
ORDENANZA 22	2016-2017	DEROGAR LA ORDENANZA NUMERO 10 SERIE 2013-2014 Y ORDENANZA NUMERO 18 SERIE 2002-2003 Y ESTABLECER UN NUEVO PROCEDIMIENTO PARA LA ADMINISTRACION, IMPOSICION, COBRO DE ARBITRIOS DE CONSTRUCCION, ASI COMO DE OTROS DERECHOS, CARGOS Y FIANZA RELACIONADOS A TODA ACTIVIDAD DE CONSTRUCCION DENTRO DE LOS LIMITES TERRITORIALES DEL MUNICIPIO DE CULEBRA Y PARA OTROS FINES.
ORDENANZA 25	2016-2017	DEROGAR LA ORDENANZA NUMERO 13, SERIE 1992-1993 SOBRE CONTRIBUCION DE PATENTES MUNICIPALES, PARA ESTABLECER LOS NUEVOS TIPOS CONTRIBUTIVOS DE PATENTES Y PARA OTROS FINES.
ORDENANZA 77	2020-2021	ORDENANZA PARA ESTABLECER REGLAMENTACIÓN PARA LA EXPEDICIÓN DE COPIAS Y CERTIFICACIONES DE DOCUMENTOS PÚBLICOS MUNICIPALES DE TODAS LAS DEPENDENCIAS DEL MUNICIPIO DE CULEBRA EXCEPTUANDO A LA LEGISLATURA

		MUNICIPAL; FIJANDO LOS DERECHOS PARA LA EXPEDICIÓN DE COPIAS Y CERTIFICACIONES Y PARA OTROS FINES:
ORDENANZA 37	2021-2022	ENMENDAR LA SECCION 4TA DE LA ORDENANZA NUMERO 7 SERIE 2014-2015 QUE ACTUALIZA EL CANON DE ARRENDAMIENTO DE TERRENOS Y ESTRUCTURAS MUNICIPALES Y PARA OTROS FINES.
ORDENANZA 40	2021-2022	PARA DISPONER COMO REQUISITO A TODA PERSONA O ENTIDAD QUE PRETENDA CONTRATAR CON EL MUNICIPIO DE CULEBRA, EL ACOMPAÑAR CERTIFICACION DE NO DEUDA O DE CUMPLIMIENTO, COMO PARTE DE LA DOCUMENTACION NECESARIA PARA CONTRATAR CON ESTE, Y PARA OTROS FINES RELACIONADOS.
ORDENANZA 50	2021-2022	ORDENANZA DE LA HONORABLE LEGISLATURA MUNICIPAL DE CULEBRA, PUERTO RICO PARA DEROGAR Y DEJAR SIN EFECTO LA ORDENANZA NÚMERO 3 SERIE 1992-1993 Y FIJAR LAS TARIFAS DEL CENTRO DE CUIDADO DIURNO DE NIÑOS, CONOCIDO COMO LA CASA DE LA ALEGRÍA Y CUALQUIER OTRO FIN RELACIONADO.
ORDENANZA 26	2022-2023	A LOS FINES DE APROBAR EL NUEVO “REGLAMENTO PARA LA IMPLANTACIÓN DE LA LEY DEL FONDO PERMANENTE PARA LA PRESERVACIÓN AMBIENTAL DE CULEBRA”, Y PARA OTROS FINES RELACIONADOS.
ORDENANZA 35	2022-2023	ORDENANZA DE LA HONORABLE LEGISLATURA MUNICIPAL DEL MUNICIPIO DE CULEBRA PARA IMPLANTAR UN CÓDIGO DE ORDEN PÚBLICO EN LA JURISDICCION TERRITORIAL DEL MUNICIPIO DE CULEBRA

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El listado de Donativos para el Presupuesto Fondo General Año Fiscal 2023-2024 son los siguientes:

DESCRIPCION	CUENTA	IMPORTE
DONATIVO ENTIDADES SIN FINES LUCROS • *Asociación Educativa Pro-Desarrollo Humanos de Culebra, Inc.* • *Fundación de Culebra, Inc.* • *Mujeres de Isla, Inc.*	01-02-31-9447	20,000.00
DONATIVO INDIGENTES Y EMERGENCIA	01-02-31-9447	10,000.00
TOTAL DE DONATIVOS		**$ 30,000.00**

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN NEGATIVA

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

El Municipio de Culebra, NO tiene Sentencias del Tribunal pendientes de pago, pagaderas para el Presupuesto Fondo General Año Fiscal 2023-2024.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521,3116 EXT. 4025

ESTADO LIBRE ASOCIADO DE PUERTO RICO
GOBIERNO MUNICIPAL DE CULEBRA
DEPARTAMENTO DE FINANZAS

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

En la partida de gastos de Disposición de Desperdicios Sólidos NO se presupuesto para el Fondo General Año Fiscal 2023-2024, debido a debido a que los empleados del Municipio de Culebra, realizan estos trabajos diariamente y no se contratan servicios externos.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

APARTADO POSTAL 189 * CULEBRA, PUERTO RICO 00775-0189 * TELEFONO 742-3521.3116 EXT. 4025

CERTIFICACIÓN

Yo, Pedro J. Padrón Vargas, Director de Finanzas del Municipio de Culebra, Puerto Rico certifico que:

Para este Presupuesto Fondo General Año Fiscal 2023-2024, el Municipio de Culebra, mantiene aproximadamente un total de 150 plazas de empleo que de distribuyen en el fondo general entre otros fondos especiales y federales disponibles entre los siguientes programas: CDBG, Acuden, Ley 52, Ley 53-2021, Fondo Fortalecimiento entre otros fondos disponibles.

Y para que así conste, firmo la presente certificación, hoy 2 de junio de 2023.

PEDRO J. PADRON VARGAS
DIRECTOR DE FINANZAS

MUNICIPIO DE CULEBRA

ANEJOS

- INFORME DE INGRESOS ESTIMADOS Y ACTUALES 2022-2023
- INFORME DE PRESUPUESTO, GASTOS Y GRAVAMENES 2022-2023
- PRESUPUESTO MUNICIPAL 2023-2024 OGP1M
- INFORME DISTRIBUTIVO SUELDO 2023-2024 OGP2M
- ESTADOS FINANCIEROS AUDITADOS (SINGLE AUDIT) 2021-2022

Municipio de Culebra

Informe de ingresos estimados y actuales

Para periodo terminado en: 04/30/2023

Fecha: 4/30/2023
Cuenta: Todas
Id segmento: Ninguno

Código de transacción: FY2023
Ordenado por: Account Number
Incluir: AA Details, Unposted Trx

Cuenta	Descripción	Código de transacción	Ingreso estimado	Ingreso de años anteriores	Ingreso del año fiscal	Ingreso total	Ingreso del mes	Ingreso no realizado	% Ingreso estimado
01-03-04-8101	PATENTES	FY2023	$256,098.00	-	$247,657.80	$247,657.80	$335.80	$8,440.20	96.70%
01-03-04-8102	PATENTES AÑOS ANTERIORES	FY2023	-	-	1,645.00	1,645.00	-	(1,645.00)	0.00%
01-03-04-8103	IMPUESTO SOBRE VENTA-USOS	FY2023	1,159,824.00	-	1,183,494.89	1,183,494.89	-	(23,670.89)	102.04%
01-03-04-8121	INTERESES Y RECARGO DEMOR	FY2023	5,000.00	-	6,821.80	6,821.80	287.29	(1,821.80)	136.43%
01-03-04-8301	ARBITRIOS CONSTRUCCION	FY2023	150,000.00	-	151,817.39	151,817.39	1,357.85	(1,817.39)	101.21%
01-03-04-8304	LICENCIAS Y PERMISOS	FY2023	5,000.00	-	4,200.00	4,200.00	200.00	800.00	84.00%
01-03-04-8402	COMPENSACION AEE	FY2023	148,513.00	-	74,256.50	74,256.50	-	74,256.50	50.00%
01-03-04-8404	FONDO EQUP. GARANTIA ING.	FY2023	648,289.91	-	540,241.60	540,241.60	54,024.16	108,048.31	83.33%
01-03-04-8601	MULTAS	FY2023	500.00	-	-	-	-	500.00	0.00%
01-03-04-8602	CONFISCACIONES	FY2023	1,000.00	-	-	-	-	1,000.00	0.00%
01-03-04-8703	INTERESES BANCARIOS	FY2023	-	-	168,604.63	168,604.63	31,778.98	(168,604.63)	0.00%
01-03-04-8705	INGRESOS ENVENTUALES	FY2023	350,000.00	-	858,378.18	858,378.18	18,420.31	(508,378.18)	245.25%
01-03-04-8706	RENTA LOCAL Y PROP MCPAL	FY2023	49,024.80	-	45,688.84	45,688.84	2,438.34	3,335.96	93.19%
01-03-04-8709	OTROS INGRESOS	FY2023	40,000.00	-	2,000.00	2,000.00	-	38,000.00	5.00%
01-03-04-8722	C/S PROP. NO EXONERADA	FY2023	648,474.13	-	540,395.10	540,395.10	54,039.51	108,079.03	83.33%
		Gran Total:	**$3,461,723.84**	**$0.00**	**$3,825,201.73**	**$3,825,201.73**	**$162,882.24**	**($363,477.89)**	

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2023

Fecha: 4/30/2023
Cuenta: Todas
Id segmento: Ninguno

Código de transacción: FY2023
Ordenado por: Account Number
Incluir: AA Details, Unposted Trx, Pre-Encumbrance

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-01-01-9101	EMPLEADOS REGULARES	FY2023	$24,720.00	-	$20,600.00	$20,600.00	$2,060.00	-	$4,120.00	83.33%
01-01-01-9131	SEGURO SOCIAL FEDERAL	FY2023	1,967.58	-	1,652.40	1,652.40	157.59	-	315.18	83.98%
01-01-01-9141	PLAN MEDICO	FY2023	1,800.00	-	1,440.50	1,440.50	146.75	-	359.50	80.02%
01-01-01-9171	BONO NAVIDENO	FY2023	1,000.00	-	1,000.00	1,000.00	-	-	-	100.00%
01-01-01-9425	SERVICIOS LEGALES	FY2023	27,500.00	-	17,656.25	17,656.25	-	2,343.75	7,500.00	72.72%
01-01-04-9327	COMPRA DE EQUIPO	FY2023	4,000.00	-	-	-	-	-	4,000.00	0.00%
01-01-04-9401	DIETAS ASAMBLEISTAS	FY2023	5,000.00	-	3,075.00	3,075.00	255.00	315.00	1,610.00	67.80%
01-01-04-9406	ADIESTRAMIENTO	FY2023	200.00	-	-	-	-	-	200.00	0.00%
01-01-04-9421	GASTOS DE VIAJE	FY2023	200.00	-	-	-	-	-	200.00	0.00%
01-01-04-9451	RENTA DE EQUIPOS	FY2023	2,800.00	-	2,124.68	2,124.68	120.57	675.32	-	100.00%
01-01-04-9465	MISCELANEOS	FY2023	1,000.00	-	-	-	-	-	1,000.00	0.00%
01-02-01-9101	EMPLEADOS REGULARES	FY2023	220,080.38	-	162,957.54	162,957.54	17,156.84	-	57,122.84	74.04%
01-02-01-9104	PROGRAMA PRE-RETIRO VOLU	FY2023	8,784.00	-	7,320.00	7,320.00	732.00	-	1,464.00	83.33%
01-02-01-9131	SEGURO SOCIAL FEDERAL	FY2023	18,120.12	-	16,275.50	16,275.50	1,368.53	-	1,844.62	89.82%
01-02-01-9141	PLAN MEDICO	FY2023	16,200.00	-	7,970.00	7,970.00	857.00	-	8,230.00	49.19%
01-02-01-9171	BONO NAVIDENO	FY2023	8,000.00	-	8,000.00	8,000.00	-	-	-	100.00%
01-02-01-9327	COMPRA EQUIPO	FY2023	2,000.00	-	1,759.87	1,759.87	-	-	240.13	87.99%
01-02-01-9406	ADIESTRAMIENTO	FY2023	1,000.00	-	-	-	-	-	1,000.00	0.00%
01-02-01-9411	SERVICIOS PROFESIONALES	FY2023	36,000.00	-	23,925.00	23,925.00	-	12,075.00	-	100.00%
01-02-01-9425	SERVICIOS LEGALES	FY2023	127,000.00	-	80,625.00	80,625.00	3,750.00	46,375.00	-	100.00%
01-02-01-9444	CUOTAS	FY2023	3,000.00	-	3,000.00	3,000.00	-	-	-	100.00%

Municipio de Culebra
Informe de presupuesto, gastos y gravámenes
Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-02-04-9421	GASTOS DE VIAJE	FY2023	5,000.00	-	4,826.51	4,826.51	199.89	160.89	12.60	99.74%
01-02-04-9451	RENTA DE EQUIPOS	FY2023	1,900.00	-	1,523.97	1,523.97	108.62	376.03	-	100.00%
01-02-04-9465	MISCELANEOS	FY2023	13,000.00	-	7,498.43	7,498.43	6.40	5,500.00	1.57	99.98%
01-02-05-9415	RELACIONES PUBLICAS	FY2023	5,000.00	-	500.00	500.00	-	-	4,500.00	10.00%
01-02-07-9449	BECAS	FY2023	37,000.00	-	11,700.00	11,700.00	1,260.00	-	25,300.00	31.62%
01-02-31-9447	DONACIONES	FY2023	30,000.00	-	10,190.12	10,190.12	-	1,734.00	18,075.88	39.74%
01-03-01-9101	SUELD. EMPLEADO REGULARE	FY2023	213,194.60	-	159,520.90	159,520.90	15,524.57	-	53,673.70	74.82%
01-03-01-9105	EMPLEADOS TRANSITORIOS	FY2023	65,928.00	-	60,904.11	60,904.11	6,982.11	-	5,023.89	92.37%
01-03-01-9114	CARGO DE PAYGO	FY2023	185,299.80	-	121,509.40	121,509.40	13,649.92	-	63,790.40	65.57%
01-03-01-9131	SEGURO SOCIAL FEDERAL	FY2023	22,500.38	-	18,231.89	18,231.89	1,805.95	-	4,268.49	81.02%
01-03-01-9141	PLAN MEDICO	FY2023	19,800.00	-	13,779.75	13,779.75	1,432.00	-	6,020.25	69.59%
01-03-01-9145	SEGURO POR DESEMPLEO	FY2023	20,000.00	-	-	-	-	-	20,000.00	0.00%
01-03-01-9151	FONDO SEGURO ESTADO	FY2023	92,693.88	-	75,718.41	75,718.41	7,506.42	-	16,975.47	81.68%
01-03-01-9171	BONO NAVIDENO	FY2023	15,000.00	-	15,000.00	15,000.00	-	-	-	100.00%
01-03-04-9201	MATERIALES OFICINA	FY2023	7,000.00	-	5,876.01	5,876.01	-	74.25	1,049.74	85.00%
01-03-04-9215	MATERIALES DE MANTENIMIEN	FY2023	4,000.00	-	3,503.65	3,503.65	-	-	496.35	87.59%
01-03-04-9228	GASTOS ENERGIA ELECTRICA	FY2023	148,513.00	-	74,256.50	74,256.50	-	-	74,256.50	50.00%
01-03-04-9235	GASTOS TELEFONOS Y COMUI	FY2023	40,000.00	-	31,997.13	31,997.13	6,440.26	-	8,002.87	79.99%
01-03-04-9302	PROGRAMAS DE COMPUTADO	FY2023	60,000.00	-	41,936.00	41,936.00	5,047.00	18,064.00	-	100.00%
01-03-04-9327	COMPRA DE EQUIPO/SISTEMA	FY2023	2,000.00	-	1,099.99	1,099.99	-	-	900.01	54.99%
01-03-04-9406	ADIESTRAMIENTO	FY2023	1,000.00	-	79.00	79.00	-	-	921.00	7.90%
01-03-04-9410	GASTOS AUDITORIA SENCILLA	FY2023	14,000.00	-	-	-	-	-	14,000.00	0.00%
01-03-04-9411	SERVICIOS PROFESIONALES	FY2023	28,100.00	-	19,525.00	19,525.00	-	8,575.00	-	100.00%

Municipio de Culebra
Informe de presupuesto, gastos y gravámenes
Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-03-04-9413	PRUEBAS DE DOPAJE	FY2023	24,000.00	-	-	-	-	-	24,000.00	0.00%
01-03-04-9421	GASTOS DE VIAJE	FY2023	5,000.00	-	3,656.46	3,656.46	569.42	-	1,343.54	73.12%
01-03-04-9436	EXCAVACION Y DEMOLICION	FY2023	5,000.00	-	5,000.00	5,000.00	-	-	-	100.00%
01-03-04-9439	CARGOS SERVICIOS BANCARI(	FY2023	2,000.00	-	163.37	163.37	-	-	1,836.63	8.16%
01-03-04-9442	SEGUROS	FY2023	230,000.00	-	221,447.04	221,447.04	17,314.46	-	8,552.96	96.28%
01-03-04-9443	GASTOS DE SALUD	FY2023	70,950.81	-	45,991.82	45,991.82	-	-	24,958.99	64.82%
01-03-04-9451	RENTA DE EQUIPOS	FY2023	15,000.00	-	6,411.12	6,411.12	-	5,642.10	2,946.78	80.35%
01-03-04-9465	MISCELANEOS	FY2023	28,979.80	-	17,702.22	17,702.22	585.78	10,671.25	606.33	97.90%
01-03-04-9469	FRANQUEO	FY2023	5,000.00	-	3,636.00	3,636.00	1,463.00	-	1,364.00	72.72%
01-03-04-9470	PAGO DE SENTENCIAS	FY2023	5,000.00	-	263.50	263.50	-	-	4,736.50	5.27%
01-03-04-9471	RECLAMACION ANOS ANTERIC	FY2023	10,000.00	-	5,247.21	5,247.21	-	-	4,752.79	52.47%
01-03-04-9477	APORT AL CRIM	FY2023	32,423.71	-	27,019.80	27,019.80	2,701.98	-	5,403.91	83.33%
01-03-04-9478	LIQ. DEUDA CON CRIM	FY2023	120,097.41	-	104,129.39	104,129.39	7,984.01	-	15,968.02	86.70%
01-04-01-9101	EMPLEADOS REGULARES	FY2023	98,894.90	-	68,449.60	68,449.60	7,770.00	-	30,445.30	69.21%
01-04-01-9110	SEGURO CHOFERIL	FY2023	702.00	-	452.40	452.40	54.60	-	249.60	64.44%
01-04-01-9131	SEGURO SOCIAL FEDERAL	FY2023	8,024.46	-	5,695.42	5,695.42	594.42	-	2,329.04	70.97%
01-04-01-9141	PLAN MEDICO	FY2023	10,800.00	-	5,378.75	5,378.75	593.50	-	5,421.25	49.80%
01-04-01-9171	BONO NAVIDENO	FY2023	6,000.00	-	6,000.00	6,000.00	-	-	-	100.00%
01-04-04-9225	COMBUSTIBLE Y LUBRICANTE!	FY2023	40,000.00	-	39,609.23	39,609.23	5,888.63	390.77	-	100.00%
01-04-04-9238	MAT. DE CONSTRUCCION	FY2023	1,500.00	-	1,363.24	1,363.24	-	-	136.76	90.88%
01-04-04-9242	MATERIALES OPERACION	FY2023	2,500.00	-	1,123.75	1,123.75	-	717.55	658.70	73.65%
01-04-04-9406	ADIESTRAMIENTO O.P	FY2023	100.00	-	-	-	-	-	100.00	0.00%
01-04-04-9421	GASTOS VIAJE O.P	FY2023	4,000.00	-	2,326.25	2,326.25	504.50	150.00	1,523.75	61.90%

Municipio de Culebra
Informe de presupuesto, gastos y gravámenes
Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-04-04-9451	RENTA DE EQUIPOS	FY2023	1,500.00	-	-	-	-	-	1,500.00	0.00%
01-04-04-9463	MANT. EQUIPO Y VEHICULOS	FY2023	10,000.00	-	7,050.36	7,050.36	324.00	-	2,949.64	70.50%
01-04-04-9465	MISCELANEOS	FY2023	4,000.00	-	3,921.33	3,921.33	45.00	-	78.67	98.03%
01-06-01-9101	EMPLEADOS REGULARES	FY2023	63,792.00	-	54,500.40	54,500.40	5,316.00	-	9,291.60	85.43%
01-06-01-9105	EMPLEADOS TRANSITORIOS	FY2023	57,466.57	-	46,099.57	46,099.57	5,052.00	-	11,367.00	80.21%
01-06-01-9131	SEGURO SOCIAL FEDERAL	FY2023	9,811.78	-	8,231.33	8,231.33	793.12	-	1,580.45	83.89%
01-06-01-9141	PLAN MEDICO	FY2023	5,400.00	-	2,967.50	2,967.50	296.75	-	2,432.50	54.95%
01-06-01-9171	BONO NAVIDENO	FY2023	7,000.00	-	7,000.00	7,000.00	-	-	-	100.00%
01-06-01-9327	COMPRA DE EQUIPOS	FY2023	3,000.00	-	-	-	-	-	3,000.00	0.00%
01-06-04-9242	OTROS MATERIALES OPERACI	FY2023	1,000.00	-	-	-	-	-	1,000.00	0.00%
01-06-04-9406	ADIESTRAMIENTO	FY2023	800.00	-	325.00	325.00	-	325.00	150.00	81.25%
01-06-04-9421	GASTOS DE VIAJE	FY2023	3,000.00	-	2,707.71	2,707.71	648.50	-	292.29	90.25%
01-06-04-9451	RENTA DE EQUIPOS	FY2023	1,500.00	-	231.58	231.58	106.26	1,268.42	-	100.00%
01-06-04-9463	MANTENIMIENTO EQUIPO	FY2023	2,000.00	-	-	-	-	-	2,000.00	0.00%
01-06-04-9465	MISCELANEOS	FY2023	2,000.00	-	592.73	592.73	-	-	1,407.27	29.63%
01-08-32-9101	EMPLEADOS REGULARES	FY2023	148,692.00	-	121,983.34	121,983.34	12,386.68	-	26,708.66	82.03%
01-08-32-9105	EMPLEADOS TRANSITORIOS	FY2023	83,863.20	-	59,143.70	59,143.70	4,974.28	-	24,719.50	70.52%
01-08-32-9107	VAC. ACUMULADAS REGULARE	FY2023	30,000.00	-	6,833.55	6,833.55	-	-	23,166.45	22.77%
01-08-32-9108	LIC. VACACIONES ENFERMEDA	FY2023	20,316.99	-	20,316.99	20,316.99	-	-	-	100.00%
01-08-32-9131	SEGURO SOCIAL FEDERAL	FY2023	29,519.22	-	21,030.17	21,030.17	1,328.10	-	8,489.05	71.24%
01-08-32-9141	PLAN MEDICO	FY2023	12,600.00	-	8,390.00	8,390.00	704.00	-	4,210.00	66.58%
01-08-32-9171	BONO NAVIDENO	FY2023	78,000.00	-	76,845.17	76,845.17	-	-	1,154.83	98.51%
01-08-32-9175	TIEMPO COMPEN ESTATAL	FY2023	15,000.00	-	14,581.15	14,581.15	-	-	418.85	97.20%

Municipio de Culebra
Informe de presupuesto, gastos y gravámenes
Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-08-32-9176	TIEMPO COMPEN FEDERAL	FY2023	10,000.00	-	25.72	25.72	-	-	9,974.28	0.25%
01-08-32-9201	MATERIAL DE OFICINA	FY2023	1,000.00	-	576.00	576.00	-	-	424.00	57.60%
01-08-32-9327	COMPRA DE EQUIPOS	FY2023	1,000.00	-	-	-	-	-	1,000.00	0.00%
01-08-32-9406	ADIESTRAMIENTO	FY2023	3,000.00	-	300.00	300.00	-	-	2,700.00	10.00%
01-08-32-9421	GASTOS DE VIAJE	FY2023	1,000.00	-	889.44	889.44	-	-	110.56	88.94%
01-08-32-9465	MISCELANEOS	FY2023	658.76	-	250.91	250.91	101.41	-	407.85	38.08%
01-09-21-9101	EMPLEADOS REGULARES	FY2023	71,364.00	-	59,470.00	59,470.00	5,947.00	-	11,894.00	83.33%
01-09-21-9105	EMPLEADOS TRANSITORIOS	FY2023	45,468.00	-	23,997.00	23,997.00	-	-	21,471.00	52.77%
01-09-21-9131	SEGURO SOCIAL FEDERAL	FY2023	9,473.15	-	6,920.72	6,920.72	454.94	-	2,552.43	73.05%
01-09-21-9141	PLAN MEDICO	FY2023	7,200.00	-	4,405.00	4,405.00	440.50	-	2,795.00	61.18%
01-09-21-9171	BONO NAVIDENO	FY2023	7,000.00	-	7,000.00	7,000.00	-	-	-	100.00%
01-09-21-9327	COMPRA DE EQUIPO	FY2023	3,000.00	-	2,556.84	2,556.84	-	-	443.16	85.22%
01-09-21-9406	ADIESTRAMIENTO	FY2023	1,000.00	-	455.00	455.00	-	325.00	220.00	78.00%
01-09-21-9421	GASTOS DE VIAJE	FY2023	2,000.00	-	-	-	-	-	2,000.00	0.00%
01-09-21-9465	MISCELANEOS	FY2023	1,000.00	-	669.61	669.61	-	-	330.39	66.96%
01-09-21-9484	OTROS FESTIVALES O ACT.	FY2023	14,000.00	-	3,281.75	3,281.75	212.50	-	10,718.25	23.44%
01-11-14-9101	EMPLEADOS REGULARES	FY2023	71,136.00	-	59,280.00	59,280.00	5,928.00	-	11,856.00	83.33%
01-11-14-9105	EMPLEADOS TRANSITORIOS	FY2023	33,576.00	-	22,395.57	22,395.57	1,535.00	-	11,180.43	66.70%
01-11-14-9131	SEGURO SOCIAL FEDERAL	FY2023	8,469.47	-	6,707.19	6,707.19	570.97	-	1,762.28	79.19%
01-11-14-9141	PLAN MEDICO	FY2023	7,200.00	-	5,842.50	5,842.50	584.25	-	1,357.50	81.14%
01-11-14-9171	BONO NAVIDENO	FY2023	6,000.00	-	6,000.00	6,000.00	-	-	-	100.00%
01-11-14-9242	MATERIALES OPERACIONALES	FY2023	1,000.00	-	40.00	40.00	40.00	-	960.00	4.00%
01-11-14-9406	ADIESTRAMIENTO	FY2023	1,000.00	-	260.00	260.00	-	640.00	100.00	90.00%

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-11-14-9451	RENTA DE EQUIPOS	FY2023	2,400.00	-	1,348.09	1,348.09	120.57	1,051.91	-	100.00%
01-11-14-9465	MISCELANEOS	FY2023	3,000.00	-	2,968.95	2,968.95	1,820.00	-	31.05	98.96%
01-13-01-9131	SEGURO SOCIAL FEDERAL	FY2023	306.00	-	306.00	306.00	-	-	-	100.00%
01-13-01-9171	BONO NAVIDENO	FY2023	4,000.00	-	4,000.00	4,000.00	-	-	-	100.00%
01-14-09-9481	FESTIVALES Y/O ACTIVIDADE	FY2023	70,000.00	-	55,800.00	55,800.00	-	1,800.00	12,400.00	82.28%
01-15-44-9101	EMPLEADOS REGULARES	FY2023	16,476.00	-	12,247.09	12,247.09	117.36	-	4,228.91	74.33%
01-15-44-9131	SEGURO SOCIAL FEDERAL	FY2023	1,336.91	-	1,013.41	1,013.41	8.98	-	323.50	75.80%
01-15-44-9141	PLAN MEDICO	FY2023	1,800.00	-	-	-	-	-	1,800.00	0.00%
01-15-44-9171	BONO NAVIDENO	FY2023	1,000.00	-	1,000.00	1,000.00	-	-	-	100.00%
01-15-44-9201	MATERIALES DE OFICINA	FY2023	1,000.00	-	338.76	338.76	-	-	661.24	33.87%
01-15-44-9406	ADIESTRAMIENTOS	FY2023	1,000.00	-	910.00	910.00	-	65.00	25.00	97.50%
01-15-44-9421	GASTOS DE VIAJE	FY2023	3,000.00	-	2,991.50	2,991.50	-	-	8.50	99.71%
01-15-44-9451	RENTA DE EQUIPOS	FY2023	2,000.00	-	1,045.87	1,045.87	-	954.13	-	100.00%
01-15-44-9465	MISCELANEOS	FY2023	5,000.00	-	2,305.59	2,305.59	115.00	-	2,694.41	46.11%
01-19-27-9101	EMPLEADOS REGULARES	FY2023	75,936.00	-	52,485.04	52,485.04	4,955.00	-	23,450.96	69.11%
01-19-27-9131	SEGURO SOCIAL FEDERAL	FY2023	6,115.10	-	4,318.99	4,318.99	379.05	-	1,796.11	70.62%
01-19-27-9141	PLAN MEDICO	FY2023	7,200.00	-	5,186.25	5,186.25	446.75	-	2,013.75	72.03%
01-19-27-9171	BONO NAVIDENO	FY2023	4,000.00	-	3,972.47	3,972.47	-	-	27.53	99.31%
01-19-27-9201	MATERIAL OFICINA	FY2023	1,000.00	-	696.00	696.00	-	-	304.00	69.60%
01-19-27-9327	COMPRA DE EQUIPOS	FY2023	3,000.00	-	-	-	-	-	3,000.00	0.00%
01-19-27-9401	DIETAS MIEMBRO SUBASTA	FY2023	1,000.00	-	1,000.00	1,000.00	600.00	-	-	100.00%
01-19-27-9406	ADIESTRAMIENTO	FY2023	500.00	-	-	-	-	-	500.00	0.00%
01-19-27-9421	GASTOS DE VIAJE	FY2023	200.00	-	200.00	200.00	-	-	-	100.00%

Municipio de Culebra

Informe de presupuesto, gastos y gravámenes

Al: 04/30/2023

Cuenta	Descripción	Código de transacción	Presupuesto	Gastos de años anteriores	Gastos del año fiscal	Total de gastos	Gastos del mes	Gravámenes pendientes	Balance del presupuesto	% Ppto. utilizado
01-19-27-9465	MISCELANEOS	FY2023	1,000.00	-	934.00	934.00	50.00	-	66.00	93.40%
01-19-27-9467	PUBLICACIONES Y ANUNCIOS	FY2023	11,000.00	-	8,331.22	8,331.22	842.49	842.49	1,826.29	83.39%
01-21-10-9101	EMPLEADOS REGULARES	FY2023	33,156.00	-	27,630.00	27,630.00	2,763.00	-	5,526.00	83.33%
01-21-10-9131	SEGURO SOCIAL FEDERAL	FY2023	2,612.93	-	2,190.18	2,190.18	211.36	-	422.75	83.82%
01-21-10-9141	PLAN MEDICO	FY2023	1,800.00	-	1,500.00	1,500.00	150.00	-	300.00	83.33%
01-21-10-9171	BONO NAVIDENO	FY2023	1,000.00	-	1,000.00	1,000.00	-	-	-	100.00%
01-21-10-9406	ADIESTRAMIENTO	FY2023	100.00	-	-	-	-	-	100.00	0.00%
01-21-10-9421	GASTOS DE VIAJE	FY2023	500.00	-	496.00	496.00	-	-	4.00	99.20%
01-21-10-9465	MISCELANEOS	FY2023	1,000.00	-	545.31	545.31	545.31	-	454.69	54.53%
01-25-55-9101	EMPLEADOS REGULARES	FY2023	24,084.00	-	20,070.00	20,070.00	2,007.00	-	4,014.00	83.33%
01-25-55-9131	SEGURO SOCIAL FEDERAL	FY2023	1,918.93	-	1,611.87	1,611.87	153.55	-	307.06	83.99%
01-25-55-9141	PLAN MEDICO	FY2023	1,800.00	-	1,500.00	1,500.00	150.00	-	300.00	83.33%
01-25-55-9171	BONO NAVIDENO	FY2023	1,000.00	-	1,000.00	1,000.00	-	-	-	100.00%
01-25-55-9327	COMPRA DE EQUIPOS	FY2023	4,000.00	-	-	-	-	-	4,000.00	0.00%
01-25-55-9406	ADIESTRAMIENTO	FY2023	100.00	-	-	-	-	-	100.00	0.00%
01-25-55-9421	GASTOS DE VIAJE	FY2023	300.00	-	-	-	-	-	300.00	0.00%
01-25-55-9465	MISCELANEOS	FY2023	1,000.00	-	-	-	-	-	1,000.00	0.00%
		Gran Total:	**$3,461,723.84**	**$0.00**	**$2,504,642.50**	**$2,504,642.50**	**$195,816.40**	**$121,111.86**	**$835,969.48**	

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2023-2024

INGRESOS

OGP-1M

Rev. 04/mayo/2023

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	INGRESO ACTUAL AL 4/30/2023	VARIANZA (L - J)
	01	03	04	00	00	81.01	Patentes	03 - Finanzas	$ 179,528.00	$ 256,098.00	$ 247,657.80	$ 68,129.80
Fondo General	01	03	04	00	00	81.02	Patentes Años Anteriores	03 - Finanzas	$ -	$ -	$ 1,645.00	$ 1,645.00
Fondo General	01	03	04	00	00	81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	$ 1,195,152.00	$ 1,159,824.00	$ 1,183,494.89	$ (11,657.11)
Fondo General	01	03	04	00	00	81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 6,821.80	$ 1,821.80
Fondo General	01	03	04	00	00	82.31	Contribución sobre Propiedad Exonerada	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	83.01	Arbitrios de Construcción	03 - Finanzas	$ 299,400.74	$ 150,000.00	$ 151,817.39	$ (147,583.35)
Fondo General	01	03	04	00	00	83.04	Licencias y Permisos	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 4,200.00	$ (800.00)
Fondo General	01	03	04	00	00	84.02	Compensación AEE	03 - Finanzas	$ 128,943.00	$ 148,513.00	$ 74,256.50	$ (54,686.50)
Fondo General	01	03	04	00	00	84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	$ 680,377.28	$ 648,289.91	$ 540,241.60	$ (140,135.68)
Fondo General	01	03	04	00	00	84.10	Compensaciones Estatales	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	85.15	Ingresos por Servicios Transportación	03 - Finanzas				$ -
Fondo General	01	03	04	00	00	86.01	Multas	03 - Finanzas	$ 500.00	$ 500.00	$ -	$ (500.00)
Fondo General	01	03	04	00	00	86.02	Confiscaciones	03 - Finanzas	$ 1,000.00	$ 1,000.00	$ -	$ (1,000.00)
Fondo General	01	03	04	00	00	87.03	Intereses Bancarios	03 - Finanzas	$ 100,000.00	$ -	$ 168,604.63	$ 68,604.63
Fondo General	01	03	04	00	00	87.05	Ingresos Eventuales	03 - Finanzas	$ 350,000.00	$ 350,000.00	$ 858,378.18	$ 508,378.18
Fondo General	01	03	04	00	00	87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	$ 62,061.84	$ 49,024.80	$ 45,688.84	$ (16,373.00)
Fondo General	01	03	04	00	00	87.09	Otros Ingresos	03 - Finanzas	$ 50,000.00	$ 40,000.00	$ 2,000.00	$ (48,000.00)
Fondo General	01	03	04	00	00	87.20	Otros Recursos Financieros	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	$ 635,490.27	$ 648,474.13	$ 540,395.10	$ (95,095.17)
Fondo General	01	03	04	00	00	89.01	Transferencias que Entran	03 - Finanzas	$ -	$ -	$ -	$ -
								TOTAL	$ 3,692,453.13	$ 3,461,723.84	$ 3,825,201.73	$132,748.60

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CAE

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	$ 224,444.07
								TOTAL	**$ 224,444.07**
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	-
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	-
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	$ 224,444.07
								TOTAL	**$ 224,444.07**

GERENCIA Y PRESUPUESTO

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	01	01	00	00	91.01	Empleados Regulares	01 - Legislatura Municipal	$ 28,620.00	$ 24,720.00	$ 20,600.00	$ 8,020.00
Fondo General	01	01	01	00	00	91.05	Empleados Transitorios	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.11	Sistema de Retiro	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.31	Seguro Social Federal	01 - Legislatura Municipal	$ 2,288.88	$ 1,967.58	$ 1,652.40	$ 636.48
Fondo General	01	01	01	00	00	91.41	Plan Médico	01 - Legislatura Municipal	$ 1,800.00	$ 1,800.00	$ 1,440.50	$ 359.50
Fondo General	01	01	01	00	00	91.70	Bono de Verano	01 - Legislatura Municipal	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	01	01	00	00	91.71	Bono Navideño	01 - Legislatura Municipal	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	01	04	00	00	94.25	Servicios Legales	01 - Legislatura Municipal	$ 27,500.00	$ 27,500.00	$ 17,656.25	$ 9,843.75
Fondo General	01	01	04	00	00	92.01	Materiales de Oficina	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	93.27	Compra de Equipos	01 - Legislatura Municipal	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
Fondo General	01	01	04	00	00	94.01	Dietas	01 - Legislatura Municipal	$ 7,000.00	$ 5,000.00	$ 3,075.00	$ 3,925.00
Fondo General	01	01	04	00	00	94.06	Adiestramientos	01 - Legislatura Municipal	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	01	04	00	00	94.11	Servicios Profesionales - No Clasificados	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	94.21	Gastos de Viaje	01 - Legislatura Municipal	$ 500.00	$ 200.00	$ -	$ 500.00
Fondo General	01	01	04	00	00	94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	$ 2,800.00	$ 2,800.00	$ 2,124.68	$ 675.32
Fondo General	01	01	04	00	00	94.61	Mantenimiento de Equipo	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	94.65	Misceláneos	01 - Legislatura Municipal	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	02	01	00	00	91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	$ 280,596.00	$ 220,080.38	$ 162,957.54	$ 117,638.46
Fondo General	01	02	01	00	00	91.04	Pre-Retiro Voluntario	02 - Oficina del Alcalde(sa)	$ 8,784.00	$ 8,784.00	$ 7,320.00	$ 1,464.00
Fondo General	01	02	01	00	00	91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	$ 45,468.00	$ -	$ -	$ 45,468.00
Fondo General	01	02	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.11	Sistema de Retiro	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	$ 26,809.27	$ 18,120.12	$ 16,275.50	$ 10,533.77
Fondo General	01	02	01	00	00	91.41	Plan Médico	02 - Oficina del Alcalde(sa)	$ 18,000.00	$ 16,200.00	$ 7,970.00	$ 10,030.00
Fondo General	01	02	01	00	00	91.70	Bono de Verano	02 - Oficina del Alcalde(sa)	$ 3,600.00	$ -	$ -	$ 3,600.00
Fondo General	01	02	01	00	00	91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	$ 12,000.00	$ 8,000.00	$ 8,000.00	$ 4,000.00
Fondo General	01	02	01	00	00	92.01	Materiales de Oficina	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	92.25	Combustible y Lubricantes	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	93.27	Compra de Equipos	02 - Oficina del Alcalde(sa)	$ 1,000.00	$ 2,000.00	$ 1,759.87	$ (759.87)
Fondo General	01	02	01	00	00	94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	02	01	00	00	94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	$ 40,000.00	$ 36,000.00	$ 23,925.00	$ 16,075.00
Fondo General	01	02	01	00	00	94.25	Servicios Legales	02 - Oficina del Alcalde(sa)	$ 130,000.00	$ 127,000.00	$ 80,625.00	$ 49,375.00
Fondo General	01	02	01	00	00	94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
Fondo General	01	02	04	00	00	94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	$ 6,000.00	$ 5,000.00	$ 4,826.51	$ 1,173.49
Fondo General	01	02	04	00	00	94.51	Renta de Equipos y Vehículos	02 - Oficina del Alcalde(sa)	$ 1,900.00	$ 1,900.00	$ 1,523.97	$ 376.03

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Fondo General	01	02	04	00	00	94.61	Mantenimiento de Equipo	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	04	00	00	94.65	Misceláneos	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 13,000.00	$ 7,498.43	$ 22,501.57
Fondo General	01	02	04	00	00	94.81	Festival o Actividad I	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	05	00	00	94.15	Relaciones Públicas	02 - Oficina del Alcalde(sa)	$ 3,000.00	$ 5,000.00	$ 500.00	$ 2,500.00
Fondo General	01	02	07	00	00	94.49	Becas	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 37,000.00	$ 11,700.00	$ 18,300.00
Fondo General	01	02	31	00	00	94.47	Donaciones	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 30,000.00	$ 10,190.12	$ 19,809.88
Fondo General	01	03	01	00	00	91.01	Empleados Regulares	03 - Finanzas	$ 204,684.00	$ 213,194.60	$ 159,520.90	$ 45,163.10
Fondo General	01	03	01	00	00	91.05	Empleados Transitorios	03 - Finanzas	$ 100,656.00	$ 65,928.00	$ 60,904.11	$ 39,751.89
Fondo General	01	03	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.11	Sistema de Retiro	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.13	Aportación Sistema de Retiro - Pensionados	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.14	Cargo de "PayGo"	03 - Finanzas	$ 165,762.48	$ 185,299.80	$ 121,509.40	$ 44,253.08
Fondo General	01	03	01	00	00	91.31	Seguro Social Federal	03 - Finanzas	$ 24,850.26	$ 22,500.38	$ 18,231.89	$ 6,618.37
Fondo General	01	03	01	00	00	91.41	Plan Médico	03 - Finanzas	$ 16,200.00	$ 19,800.00	$ 13,779.75	$ 2,420.25
Fondo General	01	03	01	00	00	91.45	Seguro por Desempleo	03 - Finanzas	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00
Fondo General	01	03	01	00	00	91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	$ 96,249.12	$ 92,693.88	$ 75,718.41	$ 20,530.71
Fondo General	01	03	01	00	00	91.70	Bono de Verano	03 - Finanzas	$ 4,500.00	$ -	$ -	$ 4,500.00
Fondo General	01	03	01	00	00	91.71	Bono Navideño	03 - Finanzas	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
Fondo General	01	03	04	00	00	92.01	Materiales de Oficina	03 - Finanzas	$ 7,000.00	$ 7,000.00	$ 5,876.01	$ 1,123.99
Fondo General	01	03	04	00	00	92.15	Materiales de Mantenimiento	03 - Finanzas	$ 4,000.00	$ 4,000.00	$ 3,503.65	$ 496.35
Fondo General	01	03	04	00	00	92.25	Combustible y Lubricantes	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	92.28	Energía Eléctrica	03 - Finanzas	$ 128,943.00	$ 148,513.00	$ 74,256.50	$ 54,686.50
Fondo General	01	03	04	00	00	92.32	Acueducto y Alcantarillados	03 - Finanzas	$ 30,000.00	$ -	$ -	$ 30,000.00
Fondo General	01	03	04	00	00	92.35	Teléfono y Comunicaciones	03 - Finanzas	$ 40,000.00	$ 40,000.00	$ 31,997.13	$ 8,002.87
Fondo General	01	03	04	00	00	93.02	Programas de Computadoras	03 - Finanzas	$ 64,000.00	$ 60,000.00	$ 41,936.00	$ 22,064.00
Fondo General	01	03	04	00	00	93.27	Compra de Equipos	03 - Finanzas	$ 2,000.00	$ 2,000.00	$ 1,099.99	$ 900.01
Fondo General	01	03	04	00	00	94.06	Adiestramientos	03 - Finanzas	$ 1,000.00	$ 1,000.00	$ 79.00	$ 921.00
Fondo General	01	03	04	00	00	94.10	Gastos de Auditoría Sencilla (Single Audit)	03 - Finanzas	$ 15,000.00	$ 14,000.00	$ -	$ 15,000.00
Fondo General	01	03	04	00	00	94.11	Servicios Profesionales - No Clasificados	03 - Finanzas	$ 37,900.00	$ 28,100.00	$ 19,525.00	$ 18,375.00
Fondo General	01	03	04	00	00	94.12	Servicios No Profesionales	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.13	Pruebas de Dopaje	03 - Finanzas	$ -	$ 24,000.00	$ -	$ -
Fondo General	01	03	04	00	00	94.14	CRIM Servicios Mapas de Catastro (LIMS)	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.21	Gastos de Viaje	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 3,656.46	$ 1,343.54
Fondo General	01	03	04	00	00	94.36	Cánon Excavaciones y Demoliciones	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -

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Fondo General	01	03	04	00	00	94.39	Cargos por Servicios Bancarios	03 - Finanzas	$ 1,000.00	$ 2,000.00	$ 163.37	$ 836.63
Fondo General	01	03	04	00	00	94.42	Seguros	03 - Finanzas	$ 250,000.00	$ 230,000.00	$ 221,447.04	$ 28,552.96
Fondo General	01	03	04	00	00	94.43	Gastos de Salud	03 - Finanzas	$ 55,801.67	$ 70,950.81	$ 45,991.82	$ 9,809.85
Fondo General	01	03	04	00	00	94.47	Donaciones	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.51	Renta de Equipos y Vehículos	03 - Finanzas	$ 15,000.00	$ 15,000.00	$ 6,411.12	$ 8,588.88
Fondo General	01	03	04	00	00	94.58	Déficit	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.60	Intereses Cuentas Vendidas	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.61	Mantenimiento de Equipo	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.65	Misceláneos	03 - Finanzas	$ 51,759.81	$ 28,979.80	$ 17,702.22	$ 34,057.59
Fondo General	01	03	04	00	00	94.67	Publicaciones y Anuncios	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.69	Franqueo	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 3,636.00	$ 1,364.00
Fondo General	01	03	04	00	00	94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 263.50	$ 4,736.50
Fondo General	01	03	04	00	00	94.71	Reclamaciones Años Anteriores	03 - Finanzas	$ 20,000.00	$ 10,000.00	$ 5,247.21	$ 14,752.79
Fondo General	01	03	04	00	00	94.75	Reserva	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.76	Aportación al Fondo de Equiparación	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.77	Aportación al CRIM	03 - Finanzas	$ 31,774.51	$ 32,423.71	$ 27,019.80	$ 4,754.71
Fondo General	01	03	04	00	00	94.78	Liquidación Deuda del CRIM	03 - Finanzas	$ 95,808.12	$ 120,097.41	$ 104,129.39	$ (8,321.27)
Fondo General	01	03	04	00	00	94.81	Festival o Actividad I	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.01	Empleados Regulares	04 - Obras Públicas	$ 113,196.00	$ 98,894.90	$ 68,449.60	$ 44,746.40
Fondo General	01	04	01	00	00	91.05	Empleados Transitorios	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.10	Seguro Choferil	04 - Obras Públicas	$ 702.00	$ 702.00	$ 452.40	$ 249.60
Fondo General	01	04	01	00	00	91.11	Sistema de Retiro	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.31	Seguro Social Federal	04 - Obras Públicas	$ 9,156.74	$ 8,024.46	$ 5,695.42	$ 3,461.32
Fondo General	01	04	01	00	00	91.41	Plan Médico	04 - Obras Públicas	$ -	$ 10,800.00	$ 5,378.75	$ (5,378.75)
Fondo General	01	04	01	00	00	91.70	Bono de Verano	04 - Obras Públicas	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	04	01	00	00	91.71	Bono Navideño	04 - Obras Públicas	$ 5,000.00	$ 6,000.00	$ 6,000.00	$ (1,000.00)
Fondo General	01	04	04	00	00	92.01	Materiales de Oficina	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	92.05	Herramientas	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	92.25	Combustible y Lubricantes	04 - Obras Públicas	$ 40,000.00	$ 40,000.00	$ 39,609.23	$ 390.77
Fondo General	01	04	04	00	00	92.38	Materiales de Construcción	04 - Obras Públicas	$ 1,500.00	$ 1,500.00	$ 1,363.24	$ 136.76
Fondo General	01	04	04	00	00	92.42	Materiales y Suministros de Operación	04 - Obras Públicas	$ 2,500.00	$ 2,500.00	$ 1,123.75	$ 1,376.25
Fondo General	01	04	04	00	00	93.27	Compra de Equipos	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.06	Adiestramientos	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	04	04	00	00	94.21	Gastos de Viaje	04 - Obras Públicas	$ 5,000.00	$ 4,000.00	$ 2,326.25	$ 2,673.75

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Fondo General	01	04	04	00	00	94.31	Servicios de Ingeniería y Arquitectura	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.51	Renta de Equipos y Vehículos	04 - Obras Públicas	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
Fondo General	01	04	04	00	00	94.61	Mantenimiento de Equipo	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.63	Mantenimiento de Vehículos	04 - Obras Públicas	$ 10,000.00	$ 10,000.00	$ 7,050.36	$ 2,949.64
Fondo General	01	04	04	00	00	94.64	Mantenimiento de Edificios	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.65	Misceláneos	04 - Obras Públicas	$ 4,000.00	$ 4,000.00	$ 3,921.33	$ 78.67
Fondo General	01	06	01	00	00	91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	$ 83,112.00	$ 63,792.00	$ 54,500.40	$ 28,611.60
Fondo General	01	06	01	00	00	91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 57,466.57	$ 46,099.57	$ (46,099.57)
Fondo General	01	06	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.11	Sistema de Retiro	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	$ 6,755.87	$ 9,811.78	$ 8,231.33	$ (1,475.46)
Fondo General	01	06	01	00	00	91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	$ 7,200.00	$ 5,400.00	$ 2,967.50	$ 4,232.50
Fondo General	01	06	01	00	00	91.70	Bono de Verano	06 - Oficina Municipal Manejo de Emergencias	$ 1,200.00	$ -	$ -	$ 1,200.00
Fondo General	01	06	01	00	00	91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	$ 4,000.00	$ 7,000.00	$ 7,000.00	$ (3,000.00)
Fondo General	01	06	04	00	00	92.01	Materiales de Oficina	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	92.23	Compra de Uniformes	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	92.25	Combustible y Lubricantes	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	93.27	Compra de Equipos	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 3,000.00	$ -	$ -
Fondo General	01	06	04	00	00	92.42	Materiales y Suministros de Operación	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 1,000.00	$ -	$ -
Fondo General	01	06	04	00	00	94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	$ 800.00	$ 800.00	$ 325.00	$ 475.00
Fondo General	01	06	04	00	00	94.21	Gastos de Viaje	06 - Oficina Municipal Manejo de Emergencias	$ 4,000.00	$ 3,000.00	$ 2,707.71	$ 1,292.29
Fondo General	01	06	04	00	00	94.51	Renta de Equipos y Vehículos	06 - Oficina Municipal Manejo de Emergencias	$ 1,500.00	$ 1,500.00	$ 231.58	$ 1,268.42
Fondo General	01	06	04	00	00	94.63	Mantenimiento de Vehículos	06 - Oficina Municipal Manejo de Emergencias	$ 5,000.00	$ 2,000.00	$ -	$ 5,000.00

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Fondo General	01	06	04	00	00	94.65	Misceláneos	06 - Oficina Municipal Manejo de Emergencias	$ 2,000.00	$ 2,000.00	$ 592.73	$ 1,407.27
Fondo General	01	08	32	00	00	91.01	Empleados Regulares	08 - Recursos Humanos	$ 137,136.00	$ 148,692.00	$ 121,983.34	$ 15,152.66
Fondo General	01	08	32	00	00	91.05	Empleados Transitorios	08 - Recursos Humanos	$ 106,092.00	$ 83,863.20	$ 59,143.70	$ 46,948.30
Fondo General	01	08	32	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	$ 30,000.00	$ 30,000.00	$ 6,833.55	$ 23,166.45
Fondo General	01	08	32	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	$ 20,000.00	$ 20,316.99	$ 20,316.99	$ (316.99)
Fondo General	01	08	32	00	00	91.11	Sistema de Retiro	08 - Recursos Humanos	$ -	$ -	$ -	$ -
Fondo General	01	08	32	00	00	91.31	Seguro Social Federal	08 - Recursos Humanos	$ 26,784.79	$ 29,519.22	$ 21,030.17	$ 5,754.62
Fondo General	01	08	32	00	00	91.41	Plan Médico	08 - Recursos Humanos	$ 10,800.00	$ 12,600.00	$ 8,390.00	$ 2,410.00
Fondo General	01	08	32	00	00	91.70	Bono de Verano	08 - Recursos Humanos	$ 3,900.00	$ -	$ -	$ 3,900.00
Fondo General	01	08	32	00	00	91.71	Bono Navideño	08 - Recursos Humanos	$ 13,000.00	$ 78,000.00	$ 76,845.17	$ (63,845.17)
Fondo General	01	08	32	00	00	91.75	Tiempo Compensatorio Estatal	08 - Recursos Humanos	$ 30,000.00	$ 15,000.00	$ 14,581.15	$ 15,418.85
Fondo General	01	08	32	00	00	91.76	Tiempo Compensatorio Federal	08 - Recursos Humanos	$ 10,000.00	$ 10,000.00	$ 25.72	$ 9,974.28
Fondo General	01	08	32	00	00	92.01	Materiales de Oficina	08 - Recursos Humanos	$ -	$ 1,000.00	$ 576.00	$ (576.00)
Fondo General	01	08	32	00	00	93.27	Compra de Equipos	08 - Recursos Humanos	$ -	$ 1,000.00	$ -	$ -
Fondo General	01	08	32	00	00	94.06	Adiestramientos	08 - Recursos Humanos	$ 3,000.00	$ 3,000.00	$ 300.00	$ 2,700.00
Fondo General	01	08	32	00	00	94.13	Pruebas de Dopaje	08 - Recursos Humanos	$ 24,000.00	$ -	$ -	$ 24,000.00
Fondo General	01	08	32	00	00	94.21	Gastos de Viaje	08 - Recursos Humanos	$ 1,000.00	$ 1,000.00	$ 889.44	$ 110.56
Fondo General	01	08	32	00	00	94.65	Misceláneos	08 - Recursos Humanos	$ 1,000.00	$ 658.76	$ 250.91	$ 749.09
Fondo General	01	09	21	00	00	91.01	Empleados Regulares	09 - Recreación y Deportes	$ 71,364.00	$ 71,364.00	$ 59,470.00	$ 11,894.00
Fondo General	01	09	21	00	00	91.05	Empleados Transitorios	09 - Recreación y Deportes	$ 32,208.00	$ 45,468.00	$ 23,997.00	$ 8,211.00
Fondo General	01	09	21	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.11	Sistema de Retiro	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.31	Seguro Social Federal	09 - Recreación y Deportes	$ 8,519.96	$ 9,473.15	$ 6,920.72	$ 1,599.24
Fondo General	01	09	21	00	00	91.41	Plan Médico	09 - Recreación y Deportes	$ 7,200.00	$ 7,200.00	$ 4,405.00	$ 2,795.00
Fondo General	01	09	21	00	00	91.70	Bono de Verano	09 - Recreación y Deportes	$ 1,800.00	$ -	$ -	$ 1,800.00
Fondo General	01	09	21	00	00	91.71	Bono Navideño	09 - Recreación y Deportes	$ 6,000.00	$ 7,000.00	$ 7,000.00	$ (1,000.00)
Fondo General	01	09	21	00	00	92.01	Materiales de Oficina	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	92.25	Combustible y Lubricantes	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	93.27	Compra de Equipos	09 - Recreación y Deportes	$ -	$ 3,000.00	$ 2,556.84	$ (2,556.84)
Fondo General	01	09	21	00	00	94.06	Adiestramientos	09 - Recreación y Deportes	$ 1,000.00	$ 1,000.00	$ 455.00	$ 545.00
Fondo General	01	09	21	00	00	94.12	Servicios No Profesionales	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	94.21	Gastos de Viaje	09 - Recreación y Deportes	$ 1,000.00	$ 2,000.00	$ -	$ 1,000.00
Fondo General	01	09	21	00	00	94.61	Mantenimiento de Equipo	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	94.65	Misceláneos	09 - Recreación y Deportes	$ 1,000.00	$ 1,000.00	$ 669.61	$ 330.39
Fondo General	01	09	21	00	00	94.84	Otros Festivales o Actividades	09 - Recreación y Deportes	$ 15,000.00	$ 14,000.00	$ 3,281.75	$ 11,718.25
Fondo General	01	11	14	00	00	91.01	Empleados Regulares	11 - Centro de Envejecientes	$ 71,136.00	$ 71,136.00	$ 59,280.00	$ 11,856.00

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Fondo General	01	11	14	00	00	91.05	Empleados Transitorios	11 - Centro de Envejecientes	$ 48,732.00	$ 33,576.00	$ 22,395.57	$ 26,336.43
Fondo General	01	11	14	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.11	Sistema de Retiro	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.31	Seguro Social Federal	11 - Centro de Envejecientes	$ 9,866.05	$ 8,469.47	$ 6,707.19	$ 3,158.86
Fondo General	01	11	14	00	00	91.41	Plan Médico	11 - Centro de Envejecientes	$ 7,200.00	$ 7,200.00	$ 5,842.50	$ 1,357.50
Fondo General	01	11	14	00	00	91.70	Bono de Verano	11 - Centro de Envejecientes	$ 2,100.00	$ -	$ -	$ 2,100.00
Fondo General	01	11	14	00	00	91.71	Bono Navideño	11 - Centro de Envejecientes	$ 7,000.00	$ 6,000.00	$ 6,000.00	$ 1,000.00
Fondo General	01	11	14	00	00	92.01	Materiales de Oficina	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	92.21	Alimentos	11 - Centro de Envejecientes	$ 5,000.00	$ -	$ -	$ 5,000.00
Fondo General	01	11	14	00	00	92.25	Combustible y Lubricantes	11 - Centro de Envejecientes	$ 5,000.00	$ -	$ -	$ 5,000.00
Fondo General	01	11	14	00	00	92.42	Materiales y Suministros de Operación	11 - Centro de Envejecientes	$ -	$ 1,000.00	$ 40.00	$ (40.00)
Fondo General	01	11	14	00	00	93.27	Compra de Equipos	11 - Centro de Envejecientes	$ 2,000.00	$ -	$ -	$ 2,000.00
Fondo General	01	11	14	00	00	94.06	Adiestramientos	11 - Centro de Envejecientes	$ 1,000.00	$ 1,000.00	$ 260.00	$ 740.00
Fondo General	01	11	14	00	00	94.21	Gastos de Viaje	11 - Centro de Envejecientes	$ 1,000.00	$ -	$ -	$ 1,000.00
Fondo General	01	11	14	00	00	94.51	Renta de Equipos y Vehículos	11 - Centro de Envejecientes	$ 2,400.00	$ 2,400.00	$ 1,348.09	$ 1,051.91
Fondo General	01	11	14	00	00	94.61	Mantenimiento de Equipo	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	94.65	Misceláneos	11 - Centro de Envejecientes	$ 3,000.00	$ 3,000.00	$ 2,968.95	$ 31.05
Fondo General	01	13	01	00	00	91.01	Empleados Regulares	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.05	Empleados Transitorios	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.11	Sistema de Retiro	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.31	Seguro Social Federal	13 - Aportaciones Federales	$ -	$ 306.00	$ 306.00	$ (306.00)
Fondo General	01	13	01	00	00	91.41	Plan Médico	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.70	Bono de Verano	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.71	Bono Navideño	13 - Aportaciones Federales	$ -	$ 4,000.00	$ 4,000.00	$ (4,000.00)
Fondo General	01	13	01	00	00	92.01	Materiales de Oficina	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	92.25	Combustible y Lubricantes	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	93.27	Compra de Equipos	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.21	Gastos de Viaje	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.61	Mantenimiento de Equipo	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.67	Publicaciones y Anuncios	13 - Aportaciones Federales	$ -			$ -
Fondo General	01	13	01	00	00	94.65	Misceláneos	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.01	Empleados Regulares	14 - Cultura y Turismo	$ 52,872.00	$ -	$ -	$ 52,872.00
Fondo General	01	14	09	00	00	91.05	Empleados Transitorios	14 - Cultura y Turismo	$ -	$ -	$ -	$ -

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Fondo General	01	14	09	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.11	Sistema de Retiro	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.31	Seguro Social Federal	14 - Cultura y Turismo	$ 4,343.06	$ -	$ -	$ 4,343.06
Fondo General	01	14	09	00	00	91.41	Plan Médico	14 - Cultura y Turismo	$ 5,400.00	$ -	$ -	$ 5,400.00
Fondo General	01	14	09	00	00	91.70	Bono de Verano	14 - Cultura y Turismo	$ 900.00	$ -	$ -	$ 900.00
Fondo General	01	14	09	00	00	91.71	Bono Navideño	14 - Cultura y Turismo	$ 3,000.00	$ -	$ -	$ 3,000.00
Fondo General	01	14	09	00	00	92.01	Materiales de Oficina	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	93.27	Compra de Equipos	14 - Cultura y Turismo	$ 4,000.00	$ -	$ -	$ 4,000.00
Fondo General	01	14	09	00	00	94.11	Servicios Profesionales - No Clasificados	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	94.21	Gastos de Viaje	14 - Cultura y Turismo	$ 500.00	$ -	$ -	$ 500.00
Fondo General	01	14	09	00	00	94.65	Misceláneos	14 - Cultura y Turismo	$ 1,000.00	$ -	$ -	$ 1,000.00
Fondo General	01	14	09	00	00	94.81	Festival o Actividad I	14 - Cultura y Turismo	$ 75,000.00	$ 70,000.00	$ 55,800.00	$ 19,200.00
Fondo General	01	15	44	00	00	91.01	Empleados Regulares	15 - Centro de Cuidado Diurno	$ -	$ 16,476.00	$ 12,247.09	$ (12,247.09)
Fondo General	01	15	44	00	00	91.05	Empleados Transitorios	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.11	Sistema de Retiro	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.31	Seguro Social Federal	15 - Centro de Cuidado Diurno	$ -	$ 1,336.91	$ 1,013.41	$ (1,013.41)
Fondo General	01	15	44	00	00	91.41	Plan Médico	15 - Centro de Cuidado Diurno	$ -	$ 1,800.00	$ -	$ -
Fondo General	01	15	44	00	00	91.70	Bono de Verano	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.71	Bono Navideño	15 - Centro de Cuidado Diurno	$ -	$ 1,000.00	$ 1,000.00	$ (1,000.00)
Fondo General	01	15	44	00	00	92.01	Materiales de Oficina	15 - Centro de Cuidado Diurno	$ 1,000.00	$ 1,000.00	$ 338.76	$ 661.24
Fondo General	01	15	44	00	00	92.21	Alimentos	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	92.25	Combustible y Lubricantes	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	92.42	Materiales y Suministros de Operación	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	93.27	Compra de Equipos	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	94.06	Adiestramientos	15 - Centro de Cuidado Diurno	$ 2,000.00	$ 1,000.00	$ 910.00	$ 1,090.00
Fondo General	01	15	44	00	00	94.21	Gastos de Viaje	15 - Centro de Cuidado Diurno	$ 4,000.00	$ 3,000.00	$ 2,991.50	$ 1,008.50
Fondo General	01	15	44	00	00	94.51	Renta de Equipos y Vehículos	15 - Centro de Cuidado Diurno	$ 2,000.00	$ 2,000.00	$ 1,045.87	$ 954.13
Fondo General	01	15	44	00	00	94.61	Mantenimiento de Equipo	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	94.65	Misceláneos	15 - Centro de Cuidado Diurno	$ 5,000.00	$ 5,000.00	$ 2,305.59	$ 2,694.41
Fondo General	01	19	27	00	00	91.01	Empleados Regulares	19 - Secretaría Municipal	$ 101,292.00	$ 75,936.00	$ 52,485.04	$ 48,806.96
Fondo General	01	19	27	00	00	91.05	Empleados Transitorios	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	19 - Secretaría Municipal	$ -	$ -	$ -	$ -

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Fondo General	01	19	27	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.11	Sistema de Retiro	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.31	Seguro Social Federal	19 - Secretaría Municipal	$ 8,246.09	$ 6,115.10	$ 4,318.99	$ 3,927.10
Fondo General	01	19	27	00	00	91.41	Plan Médico	19 - Secretaría Municipal	$ 9,000.00	$ 7,200.00	$ 5,186.25	$ 3,813.75
Fondo General	01	19	27	00	00	91.70	Bono de Verano	19 - Secretaría Municipal	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	19	27	00	00	91.71	Bono Navideño	19 - Secretaría Municipal	$ 5,000.00	$ 4,000.00	$ 3,972.47	$ 1,027.53
Fondo General	01	19	27	00	00	92.01	Materiales de Oficina	19 - Secretaría Municipal	$ 1,000.00	$ 1,000.00	$ 696.00	$ 304.00
Fondo General	01	19	27	00	00	93.27	Compra de Equipos	19 - Secretaría Municipal	$ -	$ 3,000.00	$ -	$ -
Fondo General	01	19	27	00	00	94.01	Dietas	19 - Secretaría Municipal	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ 500.00
Fondo General	01	19	27	00	00	94.06	Adiestramientos	19 - Secretaría Municipal	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	19	27	00	00	94.21	Gastos de Viaje	19 - Secretaría Municipal	$ 200.00	$ 200.00	$ 200.00	$ -
Fondo General	01	19	27	00	00	94.51	Renta de Equipos y Vehículos	19 - Secretaría Municipal	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	19	27	00	00	94.65	Misceláneos	19 - Secretaría Municipal	$ 1,000.00	$ 1,000.00	$ 934.00	$ 66.00
Fondo General	01	19	27	00	00	94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	$ 15,000.00	$ 11,000.00	$ 8,331.22	$ 6,668.78
Fondo General	01	21	10	00	00	91.01	Empleados Regulares	21 - Auditoría Interna	$ 29,652.00	$ 33,156.00	$ 27,630.00	$ 2,022.00
Fondo General	01	21	10	00	00	91.05	Empleados Transitorios	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.11	Sistema de Retiro	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.31	Seguro Social Federal	21 - Auditoría Interna	$ 2,367.83	$ 2,612.93	$ 2,190.18	$ 177.65
Fondo General	01	21	10	00	00	91.41	Plan Médico	21 - Auditoría Interna	$ 1,800.00	$ 1,800.00	$ 1,500.00	$ 300.00
Fondo General	01	21	10	00	00	91.70	Bono de Verano	21 - Auditoría Interna	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	21	10	00	00	91.71	Bono Navideño	21 - Auditoría Interna	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	21	10	00	00	92.01	Materiales de Oficina	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	93.27	Compra de Equipos	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	94.06	Adiestramientos	21 - Auditoría Interna	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	21	10	00	00	94.21	Gastos de Viaje	21 - Auditoría Interna	$ 500.00	$ 500.00	$ 496.00	$ 4.00
Fondo General	01	21	10	00	00	94.65	Misceláneos	21 - Auditoría Interna	$ 1,000.00	$ 1,000.00	$ 545.31	$ 454.69
Fondo General	01	25	55	00	00	91.01	Empleados Regulares	25 - Planificación y Desarrollo	$ 33,780.00	$ 24,084.00	$ 20,070.00	$ 13,710.00
Fondo General	01	25	55	00	00	91.05	Empleados Transitorios	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.11	Sistema de Retiro	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.31	Seguro Social Federal	25 - Planificación y Desarrollo	$ 2,683.62	$ 1,918.93	$ 1,611.87	$ 1,071.75
Fondo General	01	25	55	00	00	91.41	Plan Médico	25 - Planificación y Desarrollo	$ 1,800.00	$ 1,800.00	$ 1,500.00	$ 300.00
Fondo General	01	25	55	00	00	91.70	Bono de Verano	25 - Planificación y Desarrollo	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	25	55	00	00	91.71	Bono Navideño	25 - Planificación y Desarrollo	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	25	55	00	00	92.01	Materiales de Oficina	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	92.25	Combustible y Lubricantes	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -

MUNICIPIO DE: CULEBRA

OGP-1M

PRESUPUESTO AÑO FISCAL 2023-2024

Rev. 04/mayo/2023

GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	25	55	00	00	93.27	Compra de Equipos	25 - Planificación y Desarrollo	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
Fondo General	01	25	55	00	00	94.06	Adiestramientos	25 - Planificación y Desarrollo	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	25	55	00	00	94.21	Gastos de Viaje	25 - Planificación y Desarrollo	$ 300.00	$ 300.00	$ -	$ 300.00
Fondo General	01	25	55	00	00	94.65	Misceláneos	25 - Planificación y Desarrollo	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
									$ 3,692,453.13	$ 3,461,723.84	$ 2,504,642.50	$ 1,187,810.63

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CULEBRA
AÑO FISCAL: 2023-2024
PRE-RETIRO VOLUNTARIO

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 Sujeto a Retiro	Sueldo Anual Sujeto a Retiro	% de Retiro 0.000%	Sistema de Retiro	Sueldo Mensual Sujeto a Seguro Social	Sueldo Anual Sujeto a Seguro Social	7.65% Seguro Social	$ - Aport. Plan	Plan Médico
PR	Pre-Retiro	91.04	02 - Oficina del Alcalde(sa)	02	01	00	00	Oficinista	1	12	$ 732.00	$ 8,784.00		$ -	$ 732.00	$ 8,784.00	$ 671.98	NO	$ -
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COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

BASIC FINANCIAL STATEMENTS ACCOMPANIED BY REQUIRED SUPPLEMENTARY INFORMATION AND INDEPENDENT AUDITORS'S REPORT
(With the Additional Reports required by the Governmental Auditing Standards and the Uniform Guidance)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

BASIC FINANCIAL STATEMENTS ACCOMPANIED BY REQUIRED SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
And Municipal Council
Municipality of Culebra
Culebra, Puerto Rico

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Municipality of Culebra, Puerto Rico, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Adverse
General Fund	Unmodified
Debt Service Fund	Unmodified
State Assignments Fund	Unmodified
Coronavirus Relief Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Municipality of Culebra, Puerto Rico, as of June 30, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Municipality of Culebra, Puerto Rico, as of June 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Municipality of Culebra, Puerto Rico, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

INDEPENDENT AUDITOR'S REPORT
(continued)

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 4 of the financial statements, the Municipality did not have complete and accurate accounting records of capital assets at June 30, 2022. The infrastructure assets recorded in the accompanying statement of net position do not include a substantial portion of the Municipality's general infrastructure assets that were constructed or acquired by the Municipality from 1980 through June 30, 2022. Also, several real property assets, including buildings, structures, land and land improvements have not been recorded in the accompanying statement of net position at June 30, 2022. Accounting principles generally accepted in the United States of America require that those general infrastructure assets be capitalized and depreciated, which would increase the assets and net position and change the expenses of the governmental activities. Also we were unable to obtain sufficient and competent evidential matter of the capital assets, accumulated depreciation and net capital assets, stated at $16,257,689, $3,607,339 and $12,650,350, respectively, in the accompanying Statement of Net Position as of June 30, 2022. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

As discussed in Note 8 of the financial statements, management did not comply with the requirements established by Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Cost, issued by the Governmental Accounting Standards Boards and the regulation set forth by the U.S. Environmental Protection Agency. At June 30, 2022, the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

As discussed in Note 14 and 15 of the financial statements, the Municipality partially implemented the requirements of GASB Statement No. 73 and GASB Statement No. 75, but the Employees Retirement System (ERS) and the Commonwealth has not provided the necessary audited financial information related to the fiscal year ended June 30, 2022.

The amounts reported in the government-wide financial statements as deferred outflow of resources, deferred inflow of resources, total pension liability, and total other postemployment benefit liability were derived from the application of the proportional share include in the unaudited Schedules of Employer Allocations and Schedule of Pension Amount by Employer, and Schedules of Employer Allocations and Schedules of OPEB Amount by Employer Allocations, published by the ERS for the fiscal year ended June, 30, 2021. But the financial and technical information provided by the (ERS) to the Municipality to implement the requirements set forth by GASB Statement No. 73 and GASB Statement No. 75, was not audited by the external auditors contracted by the ERS. The amount by which this departure would affect the deferred outflow of resources, deferred inflow of resources, liabilities and net position of the Municipality's governmental activities has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INDEPENDENT AUDITOR'S REPORT
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Municipality's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information Omitted

Management did not have available from ERS the historical pension information and the applicable disclosures and required supplementary information, as stated in GASB Statement No. 73 and the GASB Statement No. 75, the accounting principle generally accepted in the United State of America require to be presented to supplement the basic financial statement. 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 the 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 Schedule of the General Fund on pages 5 through 14 and 60 through 61, respectively, 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

INDEPENDENT AUDITOR'S REPORT
(continued)

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 of Culebra basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management, were derived from, and relate directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matters described in the "Basis for Adverse on the Governmental Activities" paragraph, it is inappropriate to, and we do not express an opinion on the supplementary information referred to above.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Governmental Auditing Standards,* we have also issued our report dated March 30, 2023 on our consideration of the Municipality's internal control over financial reporting and 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Municipality of Culebra internal control over financial reporting and compliance.

Torres-Fred & Co. P.S.C

TORRES-FRED & CO, PSC
CERTIFIED PUBLIC ACCOUNTANT
VILLALBA, PUERTO RICO
MARCH 30, 2023
License No. PSC-280
Expire December 1, 2025

The stamp number E500095
was affixed to the original of this report

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The management of Municipality of **Culebra**, Puerto Rico (Municipality) offers this narrative overview and analysis of the financial activities of the Municipality for the fiscal year ended June 30, 2022. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year activities, resulting changes and currently known facts, and much of the information is comparable to prior year. This MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

This MD&A is prepared to comply with the dispositions established in the Governmental Accounting Standards Board Statement No. 34 and, among other purposes, to provide the financial statements users with the following major information:

- a broader basis in focusing important issues;
- acknowledgement of an overview of the Municipality's financial activities;
- provide for an evaluation of its financial condition as of the end of the indicated fiscal year, compared with prior year results;
- identification of uses of funds in the financing of the Municipality's variety of activities and;
- assess management's ability to handle budgetary functions.

FINANCIAL HIGHLIGHTS

The following are key financial highlights for the fiscal year:

- ❖ The assets and deferred outflows of resources of the Municipality exceeded its liabilities and deferred inflows of resources at June 30, 2022 by $15,444,822 and at June 30, 2021 by $14,998,751, as restated;
- ❖ The Municipality's total net position increased by $446,071 during fiscal year 2021-2022;
- ❖ As of June 30, 2022, the Municipality's governmental funds reported combined ending fund balances of $8,435,055 a decrease of $36,143 from the prior year;
- ❖ At June 30, 2022, the fund balance of the General Fund was $1,483,887;
- ❖ The Municipality's capital assets inventory decreases during the fiscal year;
- ❖ The investment in capital assets, net of related debt for this year was $12,535,987 as of June 30, 2022;
- ❖ Loans principal payments during fiscal year 2021-2022 were $80,000.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Municipality's financial statements. The Municipality's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Municipality's finances, in a manner similar to a private-sector business.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

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

The Statement of Activities presents information showing how the Municipality's net position changed during the most recent fiscal year. All changes in net position 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 this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements of the Municipality are principally supported by taxes and intergovernmental revenues. The governmental activities of the Municipality include general government, public safety, public works, culture and recreation, health and sanitation, solid waste disposal, human services and welfare, urban development and education. Property taxes, municipal license tax, state and federal grants finance most of these activities.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Municipality, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The Municipality's basic services are reported in the government fund financial statements. The government funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. 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, governmental 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 may be useful in evaluating a government's near-term financing 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, readers may better understand the long-term impact of the government's near-term financing decisions.

The Municipality adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER INFORMATION

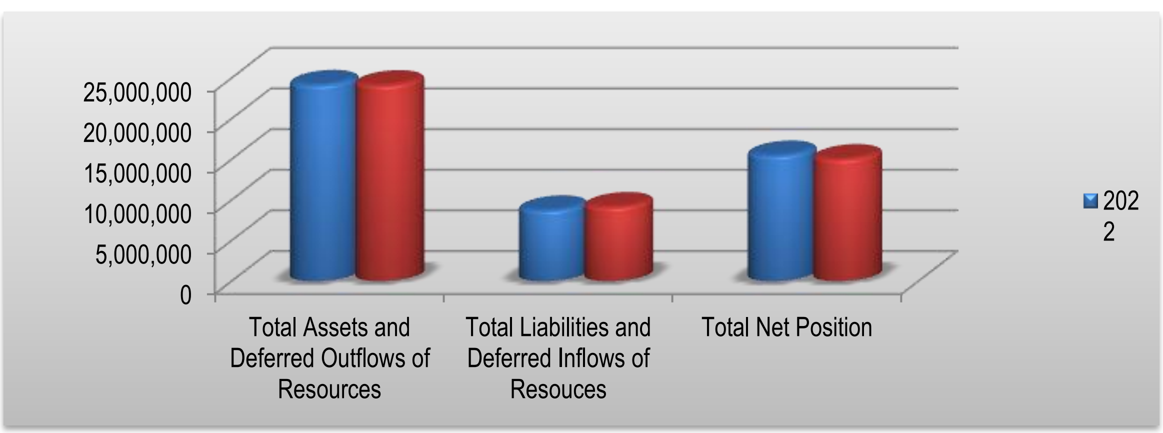
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information containing budget to actual comparisons for the general and major funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

GOVERNMENTAL NET POSITION

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Municipality, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $15,444,822 as of June 30, 2022, versus $14,998,751, as restated, as of June 30, 2021. Our analysis below focuses on the net position (**Table 1**) and changes in net position of the Municipality's governmental activities.

Table 1	Governmental Activities	
Statement of Net Position	**2022**	**2021, as restated**
Current assets	$ 10,855,584	$ 10,715,060
Capital assets	12,650,350	12,687,629
Total Assets	23,505,934	23,402,689
Deferred outflows of resources	628,949	698,481
Total Assets and Deferred Outflows of Resouces	**24,134,883**	**24,101,170**
Current liabilities	2,144,052	1,928,486
Long-term liabilities	6,290,703	6,883,500
Total Liabilities	8,434,755	8,811,986
Deferred Inflows of resources	255,306	290,433
Total Liabilities and Deferred Inflows of Resources	**8,690,061**	**9,102,419**
Net position:		
Investment in capital assets, net of related debt	12,535,987	12,493,266
Restricted	5,994,312	6,060,546
Unrestricted (Deficit)	(3,085,477)	(3,555,061)
Total Net Position	**$ 15,444,822**	**$ 14,998,751**



GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The largest portion of the Municipality's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment); less any related debt used to acquire those assets still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. It should also be noted that the resources required to repay the related debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Municipality's net position represents resources that are subject to external restrictions on how they may be used.

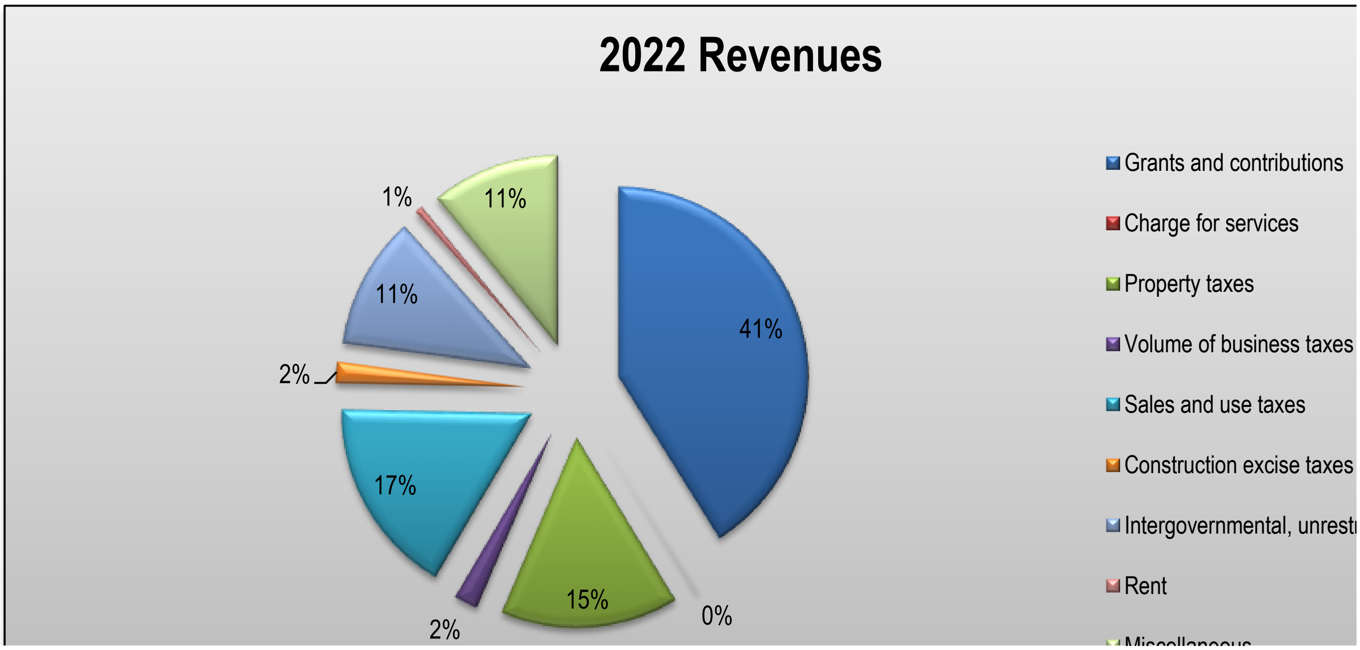
GOVERNMENTAL ACTIVITIES

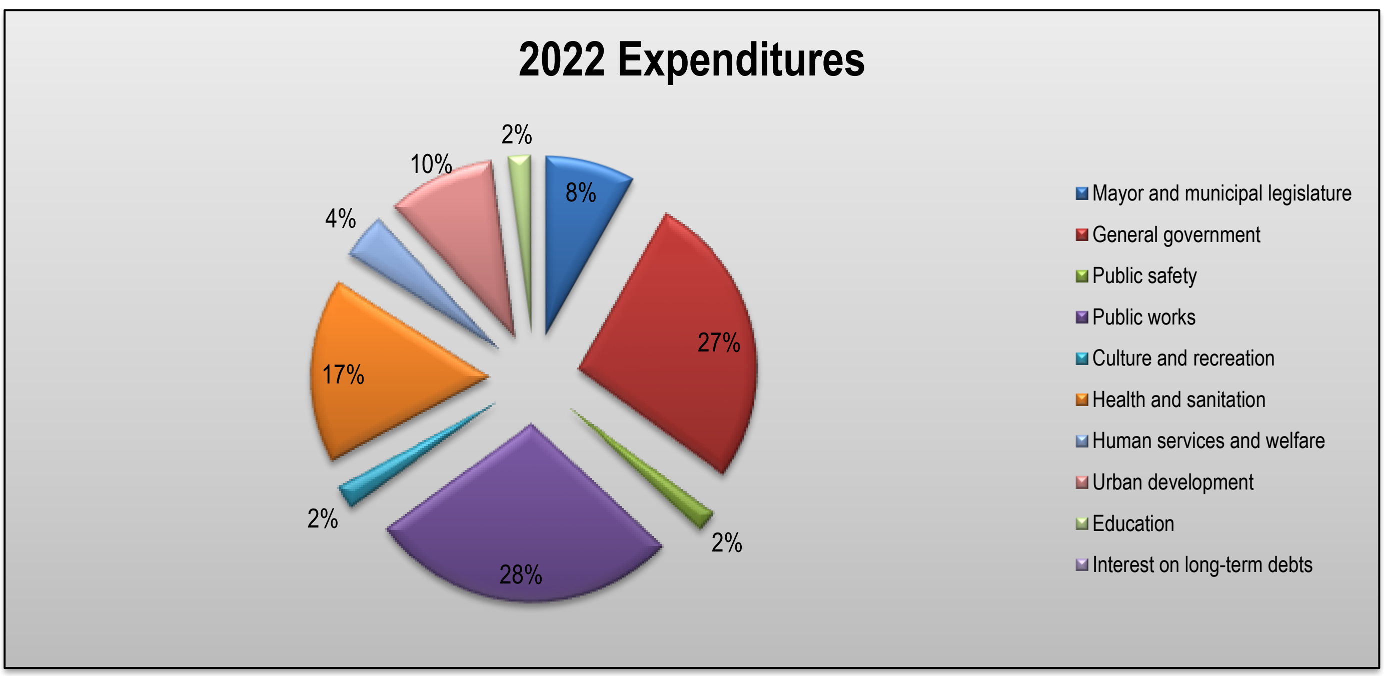
Governmental activities increased the Municipality's net position. Key elements of this increase are as follows: the Municipality's governmental activities had net expenses of $5,462,573. However, these services are intended to be primarily funded by taxes, as opposed to charges for services and grants, and those taxes, other general revenues and extraordinary items exceeded net expenses by $446,071.

The cost of all governmental activities this year was $9,138,840. **Table 2** presents the cost of each of the Municipality's largest programs.

Table 2	**Governmental Activities**	
Statement of Activities	**2022**	**2021, as restated**
Revenues		
Grants and contributions	$ 3,660,694	$ 2,620,008
Charge for services	15,573	22,277
Property taxes	1,355,070	1,068,810
Volume of business taxes	179,528	256,098
Sales and use taxes	1,499,789	1,546,200
Construction excise taxes	159,162	486,816
Intergovernmental, unrestricted	1,005,379	1,265,660
Rent	60,890	54,589
Miscellaneous	973,953	137,102
Total revenues	8,910,038	7,457,560
Expenses		
Mayor and municipal legislature	580,745	530,424
General government	1,499,761	1,793,593
Public safety	188,347	126,294
Public works	2,766,857	1,832,157
Culture and recreation	179,207	142,128
Health and sanitation	371,848	1,095,450
Human services and welfare	2,303,564	270,749
Urban development	1,014,279	638,110
Education	231,095	132,984
Interest on long-term debts	3,137	4,020
Total expenses	9,138,840	6,565,909
Extraordinary item:		
Community Disaster Loans cancellation	674,873	-
Change in net position	446,071	891,651
Net position – beginning, as restated	14,998,751	14,107,100
Net position – ending	**$ 15,444,822**	**$ 14,998,751**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)





GOVERNMENT FUND FINANCIAL ANALYSIS

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

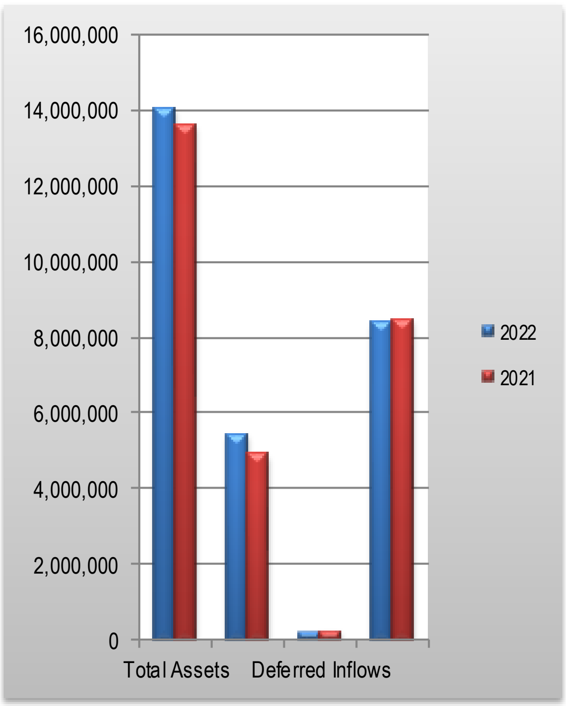


Table 3

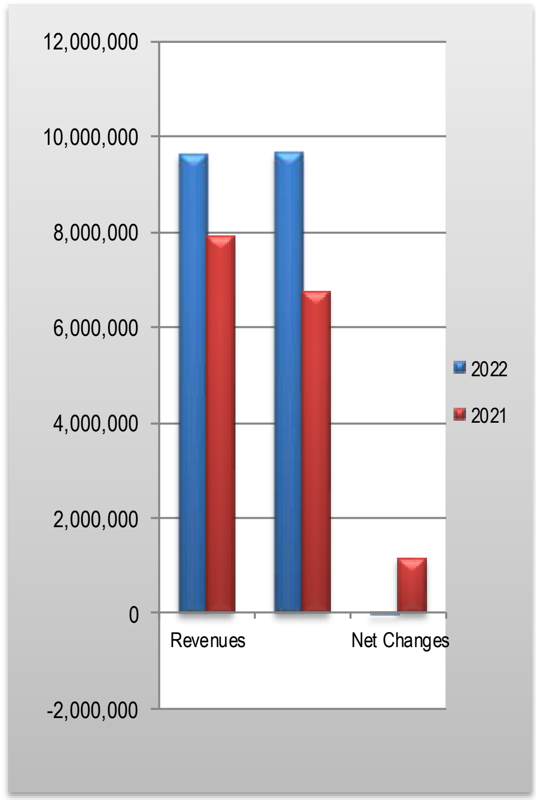
Balance Sheet	**2022**	**2021**
Assets:		
Total Major Funds	$ 9,977,275	$ 10,529,728
Total Other Funds	4,082,348	3,101,004
Total assets	**14,059,623**	**13,630,732**
Liabilities:		
Total Major Funds	3,464,099	3,578,087
Total Other Funds	1,963,992	1,341,071
Total Liabilities	5,428,091	4,919,158
Deferred Inflows Resources:		
Total Mayor Funds	196,477	240,376
Total Other Funds	-	-
Total Deferred Inflows Resources	196,477	240,376
Fund Balances:		
Restricted	5,955,729	6,697,207
Committed	315,000	-
Assigned	1,014,595	1,202,983
Unassigned	1,149,731	571,008
Combined total fund balances	8,435,055	8,471,198
Total liabilities, deferred inflows and fund balances	**$ 14,059,623**	**$ 13,630,732**

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. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of its fiscal year. At June 30, 2022, the Municipality's governmental funds reported combined ending fund balance of $8,435,055, a decrease of $36,143 from the prior year.

GOVERNMENT FUND FINANCIAL ANALYSIS (CONTINUED)

Table 4
Changes in Fund Balances

	2022	2021
Revenues:		
Total revenues – Major Funds	$ 6,414,666	$ 6,110,028
Total revenues – Other Funds	2,539,271	1,108,936
Combined total revenues	8,953,937	7,218,964
Expenditures:		
Total expenditures – Major Funds	6,398,337	5,447,944
Total expenditures – Other Funds	3,266,616	1,307,771
Combined total expenditures	9,664,953	6,755,715
Other financing sources (uses):		
Proceed from Community Disaster Loans	674,873	674,873
Other financing sources	558,168	972,703
Other financing uses	(558,168)	(972,703)
Combined other financing sources (uses), net	674,873	674,873
Net changes in fund balance	(36,143)	1,138,122
Fund Balance – beginning	8,471,198	7,333,076
Fund Balance – ending	**$ 8,435,055**	**$ 8,471,198**



GOVERNMENTAL FUNDS

The Municipality has an unassigned fund balance of $1,149,731, assigned fund balance of $1,014,595 and committed fund balance of $315,000 which are reserve for future expenditures and encumbrances. The remainder balance of $5,955,729 is restricted for specified purposes.

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund. The Budgetary Comparison Schedule of the General Fund shows the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds.

BUDGETARY HIGHLIGHTS (CONTINUED)

Table 5	Final Budget	Actual Amounts	Variance
Total revenues	$ 3,474,301	$ 3,805,994	$ 331,693
Total expenditures, encumbrances and other financing uses	3,474,301	3,258,995	215,306
Excess or deficiency	**$ -**	**$ 546,999**	**$ 546,999**

After the original budget is approved, it may be revised for a variety of reasons such as unforeseen circumstances and other unanticipated revenues. Differences between the original 2022 budget and the final amended budget for the General Fund were relatively minor and can be summarized as follows:

- ❖ The original budget was amended to increase or decrease the budget between expenditures accounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Municipality's investment in capital assets for its governmental type activities as of June 30, 2022 amounted to $12,650,350 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, parks, roads and bridges. **Table 6** present the major classes of capital assets.

Table 6 Capital Assets	Amount
Land	$ 3,366,886
Buildings and building improvements	8,766,452
Machinery and equipment	112,897
Motor vehicles	404,115
Total Assets	**$ 12,650,350**

LONG-TERM DEBT

At June 30, 2022 the Municipality had a total of $6,290,703 in general obligations and other outstanding debts, as shown in **Table 7**. Of this amount, $194,363 comprises debt backed by the full faith and credit of the government and $6,096,340 is other obligations.

Table 7 Long Term Debts	Amount Due	Amount Due in One Year
Bonds and notes payable	$ 194,363	$ 80,000
Notes payable to CRIM - Law 42	1,149,263	985,521
Compensated absences	434,399	110,000
Health Insurance Administration	230,730	-
Community Disaster Loans	674,873	-
OPEB liability	133,042	-
Pension liability	3,474,033	-
Total Long Term Debts	**$ 6,290,703**	**$ 1,175,521**

The Municipality is required to limit the amount of general obligation debt to 10% of the total assessment of property located within the Municipality in order for the bonds to be repaid with the proceeds of property taxes restricted for debt services. Other obligations include accrued vacation, notes payable with the CRIM, compensated absences, Community Disaster Loans and pension liability. More detailed information about the Municipality's long-term liabilities is presented in the notes to the financial statements. The Municipality continues to meet its financial needs through prudent use of its revenues and creative debt financing programs.

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, Section 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 the loan as of September 30, 2021, amounting to $674,873 was cancelled.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

a) Fiscal Conditions for Municipalities in Puerto Rico

The Commonwealth of Puerto Rico has faced an increasing deterioration in its economy during the last decade. As a result, all governmental entities economies and fiscal operations has been affected, including the Municipalities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (CONTINUED)

The Commonwealth's Fiscal Plan, implemented in accordance with requirements of PROMESA, provides for the reduction and eventual elimination of a substantial portion of the Commonwealth's subsidy transfer to the municipalities, which may adversely affect the ability of municipal governments to continue providing essential services and servicing their debt obligations. The reduction will be gradually implemented by 20% on each successive year starting at $44M in fiscal year 2018-2019, ultimately phasing-out in fiscal year 2024-2025.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Municipality's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information contact the Municipality's Finance Department at (787) 742-3510.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

STATEMENT OF NET POSITION

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Governmental Activities
ASSETS:		
Cash	$	9,522,277
Cash with Fiscal Agent		896,225
Receivables (net):		
Property Tax		196,285
Sales Tax		192
Federal Grants		165,763
Intergovernmental		74,842
		10,855,584
Capital Assets:		
Property, Plant and Equipment		16,257,689
Accumulated Depreciation		(3,607,339)
Total Capital Assets		12,650,350
TOTAL ASSETS		**23,505,934**
DEFERRED OUTFLOWS OF RESOURCES- PENSION RELATED		**628,949**
LIABILITIES:		
Accounts Payable and Accrued Expense		531,719
Accrued Interest		1,787
Due to Governmental Units		774,315
Unearned Revenue:		
Volume of Business Taxes		171,719
Federal Grants		664,512
Long-Term Liabilities:		
Due within One Year		1,175,521
Due in More than One Year		5,115,182
TOTAL LIABILITIES		**8,434,755**
DEFERRED INFLOWS OF RESOURCES- PENSION RELATED		**255,306**
NET POSITION		
Invested in Capital Assets, Net of Related Debt		12,535,987
Restricted for:		
Debt Service		847,633
Other Purposes		5,146,656
Unrestricted (Deficit)		(3,085,454)
TOTAL NET POSITION	**$**	**15,444,822**

The notes to the financial statements are an integral part of this statement

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Govenmental Activities:					
Mayor and Municipal Legislature	$ (580,745)	$ -	$ -	$ -	$ (580,745)
General Government	(1,499,761)	3,900	-	-	(1,495,861)
Public Safety	(188,347)	-	-	-	(188,347)
Public Works	(2,766,857)	11,673	728,526	-	(2,026,658)
Culture and Recreation	(179,207)	-	-	-	(179,207)
Health and Sanitation	(371,848)	-	-	-	(371,848)
Human Services and Welfare	(2,303,564)	-	1,936,033	-	(367,531)
Urban Development	(1,014,279)	-	-	987,353	(26,926)
Education	(231,095)	-	8,782	-	(222,313)
Interest on Long-Term Debt	(3,137)	-	-	-	(3,137)
Total Governmental Activities	**$ (9,138,840)**	**$ 15,573**	**$ 2,673,341**	**$ 987,353**	**(5,462,573)**

General Revenues:	
Taxes:	
Property Taxes	1,355,070
Volume of Business Taxes	179,528
Sales Taxes	1,499,789
Construction Excise Taxes	159,162
Intergovernmental	1,005,379
Rent	60,890
Miscellaneous	973,953
Total General Revenues	**5,233,771**
Extraordinary Items:	
Community Disaster Loans cancellation	674,873
Total Extraordinary Items	**674,873**
CHANGE IN NET POSITION	**446,071**
Net Position - Beginning of Year, as restated	14,998,751
NET POSITION - END OF YEAR	**$ 15,444,822**

The notes to the financial statements are an integral part of this statement

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

BALANCE SHEET - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund	Debt Service Fund	State Assignments Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Funds
ASSETS						
Cash	$ 2,867,274	$ -	$ 2,268,077	$ 865,548	$ 3,521,378	$ 9,522,277
Cash with Fiscal Agent	-	890,860	-	-	5,365	896,225
Receivables:						
Property Taxes	157,725	38,560	-	-	-	196,285
Volume of Business Taxes	-	-	-	-	-	-
Sales Taxes	192	-	-	-	-	192
Federal Grants	-	-	-	-	165,763	165,763
Intergovernmental	-	-	-	-	74,842	74,842
Others	-	-	-	-	-	-
Due from Other Funds	1,109,678	-	1,779,361	-	315,000	3,204,039
TOTAL ASSETS	**$ 4,134,869**	**$ 929,420**	**$ 4,047,438**	**$ 865,548**	**$ 4,082,348**	**$ 14,059,623**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts Payable and Accrued Liabilities	$ 181,875	$ -	$ 10,960	$ -	$ 338,884	$ 531,719
Bonds and Notes Payable	-	80,000	-	-	-	80,000
Accrued Interest	-	1,787	-	-	-	1,787
Due to Governmental Units	45,111	-	-	729,204	-	774,315
Due to Other Funds	2,094,360	-	12,739	890	1,096,050	3,204,039
Unearned Revenues:						
Volume of Business Tax	171,719	-	-	-	-	171,719
Federal Grants	-	-	-	135,454	529,058	664,512
Total Liabilities	2,493,065	81,787	23,699	865,548	1,963,992	5,428,091
Deferred Inflows of Resources						
Unavailable Revenues:						
Property Taxes	157,725	38,560	-	-	-	196,285
Sales Taxes	192	-	-	-	-	192
Total Deferred Inflows of Resources	157,917	38,560	-	-	-	196,477
Fund Balances						
Restricted	-	809,073	4,023,739	-	1,122,917	5,955,729
Committed	-	-	-	-	315,000	315,000
Assigned	49,226	-	-	-	965,369	1,014,595
Unassigned	1,434,661	-	-	-	(284,930)	1,149,731
Total Fund Balances	1,483,887	809,073	4,023,739	-	2,118,356	8,435,055
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	**$ 4,134,869**	**$ 929,420**	**$ 4,047,438**	**$ 865,548**	**$ 4,082,348**	**$ 14,059,623**

The notes to the financial statements are an integral part of this statement

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund	Debt Service Fund	State Assignments Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Funds
REVENUES						
Property Taxes	$ 1,038,232	$ 312,611	$ -	$ -	$ -	$ 1,350,843
Volume of Business Taxes	179,528	-	-	-	-	179,528
Sales Taxes	1,195,152	281,724	-	-	71,039	1,547,915
Federal Grants	-	-	-	1,292,353	2,103,595	3,395,948
Intergovernmental	1,005,379	-	162,582	-	102,164	1,270,125
Construction Excise Taxes	159,162	-	-	-	-	159,162
Rent	60,890	-	-	-	-	60,890
Charges for Services	-	-	11,673	-	3,900	15,573
Miscellaneous	404,884	-	310,423	73	258,573	973,953
Total Revenues	4,043,227	594,335	484,678	1,292,426	2,539,271	8,953,937
EXPENDITURES						
Current:						
Mayor and Municipal Legislature	580,745	-	-	-	-	580,745
General Government	1,743,976	-	239,177	-	-	1,983,153
Public Safety	161,027	-	-	-	27,320	188,347
Public Works	247,728	-	1,360,473	-	1,158,656	2,766,857
Culture and Recreation	179,207	-	-	-	-	179,207
Health and Sanitation	69,087	-	62,648	-	202,834	334,569
Human Services and Welfare	122,803	-	230,596	1,292,426	657,739	2,303,564
Urban Development	21,274	-	-	-	993,005	1,014,279
Education	4,033	-	-	-	227,062	231,095
Debt Service:						
Pincipal	-	80,000	-	-	-	80,000
Interest and Other Charges	-	3,137	-	-	-	3,137
Total Expenditures	3,129,880	83,137	1,892,894	1,292,426	3,266,616	9,664,953
Excess (deficiency) of revenues over (under) expenditures	913,347	511,198	(1,408,216)	-	(727,345)	(711,016)
OTHER FINANCING SOURCES (USES)						
Proceed from Community Disaster Loans	-	-	-	-	674,873	674,873
Transfer- In	118,569	-	14,352	-	425,247	558,168
Transfer- Out	(425,247)	(115,459)	(3,110)	-	(14,352)	(558,168)
Total Other Financing Sources and Uses	(306,678)	(115,459)	11,242	-	1,085,768	674,873
Net Change in Fund Balances	606,669	395,739	(1,396,974)	-	358,423	(36,143)
Fund Balance - Beginning	877,218	413,334	5,420,713	-	1,759,933	8,471,198
FUND BALANCES - ENDING	**$ 1,483,887**	**$ 809,073**	**$ 4,023,739**	**$ -**	**$ 2,118,356**	**$ 8,435,055**

The notes to the financial statements are an integral part of this statement

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total Fund Balances – Governmental Funds		**$**	**8,435,055**
Amounts reported for Governmental Activities in the Statement of Net Position are different because:			
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. In the current period, these amounts are:			
Capital Assets	16,257,689		
Accumulated Depreciation	(3,607,339)		
Total Capital Assets			12,650,350
Some of the Municipality's receivables will be collected after year end, but are not available soon enough to pay for the current period's expenditure and therefore, are deferred in the funds:			
Property taxes - final settlement 2020-2021	196,285		
Sales taxes- final settlement 2020-2021	192		
Total revenues			196,477
Amounts presented in the Statement of Net Position, but not in Fund Balances due to different basis of accounting:			
Deferred outflows of resources related to pension			628,949
Deferred inflows of resources related to pension			(255,306)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:			
Bonds and Notes Payable	(114,363)		
MRCC Law 42	(1,149,263)		
Compensated Absences	(434,399)		
Health Insurance Administration Debt	(230,730)		
Community Disaster Loans	(674,873)		
OPEB Liability	(133,042)		
Net Pension Liability	(3,474,033)		
Total Long-Term Liabilities			(6,210,703)
Total Net Position of Governmental Activities		**$**	**15,444,822**

See accompanying Notes to Basic Financial Statements.

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances – Total Governmental Funds		**$ (36,143)**
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 estimate useful lives and reported as depreciation expense. In the current period, these amounts are:		
Urban Development and Capital outlays	145,383	
Depreciation expenses	(182,662)	
Total		(37,279)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds		
Property taxes- final settlement 2020-2021	196,285	
Sales taxes- final settlement 2020-2021	192	
Total		196,477
Revenues in the Statement of Revenues that correspond to prior year resources are recorded as revenue in the Statement of Activities:		
Property taxes- final settlement 2019-2020	(192,058)	
Sales Tax- Final Settlement 2019-2020	(48,318)	
Total		(240,376)
Net change in Deferred Outflows and Deferred Inflows related to pension		(34,405)
Cancellation of Community Disaster Loans do not provide current financial resources and are not reported as revenues in the funds		674,873
Proceeds from the Community Disaster Loans are other financing resource in the governmental funds, but increases Long–Term Liabilities in the Statement of Net Position. In the current year the proceeds was		(674,873)
Repayment of debt proceeds principal is expenditure in the governmental funds, but the repayment reduces Long–Term Liabilities in the Statement of Net Position. In the current year the repayments were		80,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Decrease in Law 42	421,905	
Decrease in Law 146	3,772	
Increase in Compensated Absences	(28,808)	
Decrease in OPEB Liability	17,717	
Decrease in Pension Liability	66,211	
Decrease in Claims & Judgements	37,000	
Net Change in Expenditures		517,797
Change in Net Position of Governmental Activities		**$ 446,071**

See accompanying Notes to Basic Financial Statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Municipality of **Culebra**, Puerto Rico (Municipality) was founded in the year 1880 and operates as a governmental unit of the Commonwealth of Puerto Rico, under the Puerto Rico Municipal Code.

The Municipality's governmental system consists of executive and legislative branches. The Constitution of the Commonwealth of Puerto Rico (the "Commonwealth") provides for the separation of powers of the executive, legislative and judicial branches. A Mayor, elected every four years by the citizens, exercises the executive power of the Municipality. The legislative power is exercised by the Municipal Legislature, which consists of five Legislators also elected every four years. The General Justice Court System of the Commonwealth, which has jurisdiction over the Municipality, exercises the judiciary power.

The Municipality assumes responsibility for providing services to its citizens related to public housing, welfare, public safety, health, sanitation, education, culture, recreation, urban and economic development, and many other general and administrative Services.

The accounting policies of the Municipality conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

The accompanying basic financial statements present the financial position of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Municipality at June 30, 2022, in conformity with *Accounting Principles Generally Accepted in the United States of America* (GAAP), as prescribed by the *Governmental Accounting Standards Board* (GASB). In addition, the accompanying basic financial statements present the changes in the financial position (results of operations) of the governmental activities, each major governmental fund, and the aggregate remaining fund information for the fiscal year ended June 30, 2022 in conformity with GAAP.

According to the financial reporting model established by GASB No. 34, the minimum required financial statement presentation applicable to the Municipality is composed of the following elements: (1) government-wide financial statements (GWFS), (2) governmental fund financial statements (GFFS), (3) notes to basic financial statements, and (4) required supplementary information (RSI).

RSI consists of a (1) Management Discussion and Analysis (MD&A) and a Budgetary Comparison Schedule – General Fund, this is unaudited supplementary information required by GAAP presented along with, but separate from, the Municipality's basic financial statements.

The MD&A is a narrative report that introduces the accompanying basic financial statements and provides an analytical overview of the Municipality's financial activities for the year ended June 30, 2022, based on the Municipality's knowledge of the transactions, events and conditions reflected in the basic financial statements. The MD&A also highlights certain key fiscal policies that control the Municipality's operations.

The Budgetary Comparison Schedule - General Fund is a comparison of the actual results (using the budgetary basis of accounting, which differs from GAAP) with the original budget and the final amended budget for the General Fund. A budget to GAAP reconciliation is presented providing information of differences between the budgetary basis of accounting and GAAP.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity

A financial reporting entity consists of a primary government and its component units. 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. Accordingly, for financial reporting purposes, the primary government is the Municipality.

GASB Accounting Standards Codification Section 2600, *Reporting Entity and Component Unit Presentation and Disclosure*, require the inclusion of organizations that raise and hold funds for the direct benefit of the primary government.

GASB Accounting Standards Codification Section 2100, *Defining the Financial Reporting Entity*, describes the criteria for determining which organizations, functions, and activities should be considered part of the Municipality for financial reporting purposes. The primary criteria include appointing a voting majority of an organization's governing body, and the Municipality's ability to impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Municipality. Second criteria used in evaluating potential component units is if the nature and significance of the relationship between the organization and a primary government are such that to exclude the organization from the financial reporting entity would render the financial statements misleading or incomplete.

A legally separate, tax-exempt organization should be discretely presented as a component unit if all of the following criteria are met: (a) 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; (b) 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, and; (c) 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.

GASB Statement 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, provides additional criteria for classifying entities as component units to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude.

There are two methods of presentation of the component unit in the financial statements: blending – the financial data of the component unit's balances and transactions in a manner similar to the presentation of the Municipality's balances and transactions; and discrete – presentation of the component unit's financial data in column separate from the Municipality's balances and transactions. The relative importance of each criterion must be evaluated in light of specific circumstances in order to determine which components units are to be included as part of the reporting entity.

Based on the application of the criteria outlined above, the Municipality's management has concluded that there are no additional legally separate entities or organizations that should be reported as component units of the Municipality as of and for the fiscal year ended June 30, 2022.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements (the Statement of Net Positions and the Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grant and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental Fund Financial Statements

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when susceptible to accrual as soon as it is both measurable and available. “Available” means collectible within the current period or soon enough thereafter, normally within sixty (60) days, to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred.

The exception to this general rule is the principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

In applying the “susceptible to accrual” concept to intergovernmental revenues (federal grants) pursuant to GASBS No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* (the Municipality may act as either provider or recipient), the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenue when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should, under most circumstances, be reported as assets by the provider and a liability by the recipient.

There are essentially two types of revenue. For some grants, funds must be expended by the Municipality on the specific purpose or project before any amounts will be reimbursed. Revenue is, therefore, recognized as expenditures are incurred to the extent available. For the other revenue, moneys are virtually unrestricted and are generally revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenue at the time of receipt or earlier if the susceptible to accrual criteria is met.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. Modifications to the accrual basis of accounting include the following:

- Employee’s vested annual vacation and sick leave is recorded as expenditure when utilized. The amount of accumulated annual vacation and sick leave unpaid at June 30, 2022, has been reported only in the government-wide financial statements.

C. Financial Statement Presentation

The basic financial statements include both government-wide (based on the Municipality as a whole) and fund financial statements. While the previous financial reporting model emphasized fund types (the total of all funds of a particular type), in the new financial model the focus is on either the Municipality as a whole, or major individual funds (within the basic financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Financial Statement Presentation (Continued)

Government-Wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information of all the activities of the Municipality. For most part, the effect of interfund activity has been removed from these government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The focus of the Statement of Net Position is designed to be similar to bottom line results for the Municipality and its governmental activities. This statement, for the first time, combines and consolidates governmental fund's current financial resources (short-term expendable resources) with capital assets and long-term obligations.

The Statement of Net Position presents the reporting entities' assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

- **Invested in Capital Assets, Net of Related Debt** – These consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

- **Restricted Net Position** – These results when constraints are placed on net position use, which can be either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

- **Unrestricted Net Position** – These consists of net position which do not meet the definition of the two preceding categories. Unrestricted net position often is designated, to indicate that management does not consider them to be available for general operations. Unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

When both restricted and unrestricted resources are available for use, generally it is the Municipality's policy to use restricted resources first, then the unrestricted resources as they are needed.

The accompanying statement of activities presents the Municipality's results of operations by showing, how the Municipality's net position or liabilities changed during the fiscal year ended June 30, 2022, using a net (expense) revenue format. This statement presents the cost of each function/program as well as the extent to which each of the Municipality's functions, programs or other services either contributes to or draws from the Municipality's general revenues (such as property taxes, volume of business taxes, sales taxes, construction excise taxes, etc.).

A function/program describes a group of activities that are aimed at accomplishing a major service or regulatory responsibility. The functions/programs reported in the accompanying basic financial statements are: (1) mayor and municipal legislature, (2) general government, (3) public safety, (4) public works, (5) culture and recreation, (6) health and sanitation, (7) human services and welfare and, (8) urban development. The governmental operations of the Municipality's departments and operational units are classified within the following functions/programs in the accompanying basic financial statements:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Financial Statement Presentation (Continued)

Mayor and municipal legislature:
Municipal legislature
Mayor's office

General government:
Department of finance
Department of human resources
Department of municipal secretary
Department of internal audit

Public safety:
Department of emergency management – civil defense
Department of municipal police

Public works:
Department of public works

Culture and recreation:
Department of sports and recreation
Department of art, culture and tourism

Sanitation:
Department of recycling services

Human service and welfare:
Department of health
Department of citizen affairs

Urban development:
Department of planning and development
Federal programs office

The statement of activities demonstrates the degree to which program revenues offset direct expenses of a given function/program or segments. Direct expenses are those that are clearly identifiable with a specific function, segment or operational unit. This statement reports revenues in three broad categories: (1) program revenues, (2) general revenues and, (3) special items.

Program revenues – These revenues are generated directly from a program itself or may come from parties outside the Municipality's taxpayers or citizens. In the statement of activities, program revenues reduce the costs (expenses) of the function/program to arrive at: (1) the net cost of the function/program that must be financed from the Municipality's general revenues or (2) the net program revenue that contributes to the Municipality's general revenues. The accompanying statement of activities separately reports the following categories of program revenues:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Financial Statement Presentation (Continued)

- **Charges for services** – These revenues generally consist of exchange or exchange-like transactions involving charges to customers or applicants who purchase, use or directly benefit from the goods, services or privileges provided, or are otherwise directly affected by the services. These revenues include fees charged for specific services, rent, charges for licenses and permits, and fines and forfeitures, among others.

- **Program-specific operating and capital grants and contributions** – These revenues consist of transactions that are either mandatory or voluntary non-exchange transactions with other governments, organizations, or individuals that restrict the resources for use in a particular program. Operating grants and contributions consist of resources that are required to be used to finance the costs of operating a specific program or can be used either for operating or capital purposes of a specific program. Capital grants and contributions consist of revenues or resources that are restricted for capital purposes – to purchase, construct or renovate capital assets associated with a specific program. Restricted operating and capital grants and contributions are program revenues because they are specifically attributable to a program and reduce the net expense of that program to the Municipality. They are reported net of estimated uncollectible amounts.

General revenues – These revenues are the default category for revenues. It includes all revenues and gains that do not meet the definition of program revenues. Property taxes, municipal license taxes, construction excise taxes and sales and use taxes are reported as general revenues. All other nontax revenues (including unrestricted interest on deposits, grants and contributions not restricted for specific programs and miscellaneous revenues) that do not meet the definition of program revenues are classified as general revenues. Resources that are dedicated internally by the Municipality are reported as general revenues rather than as program revenues. All general revenues are reported net of estimated uncollectible amounts, which are recorded as reduction of revenues rather than as expenses.

Special items – These items consist of revenues arising from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

Extraordinary items consist of revenues arising from significant transactions or other events that are both unusual in nature and infrequent in occurrence.

The general government function/program reported in the accompanying statement of activities includes expenses that are, in essence, indirect or costs of other functions/programs of the Municipality. Even though some of these costs have been charged to certain funds in the FFS as indirect cost allocations permitted under some federal programs, the Municipality has reported these indirect costs as direct expenses of the general government function. Accordingly, the Municipality generally does not allocate general government (indirect) costs to other functions.

The effects of all inter-fund governmental activities (revenues, expenditures and other financing sources/uses among governmental funds) have been removed from the accompanying statements of net position and activities.

The Municipality classifies the most significant portion of its activities as governmental activities in the accompanying GWFS. These are activities generally financed through taxes, intergovernmental revenues and other non-exchange revenues that can be used to support the Municipality's programs or services. These governmental activities are also generally reported in the FFS.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Financial Statement Presentation (Continued)

The Municipality has no fiduciary activities, which are those in which the Municipality would be holding or managing net positions for specific individuals or other external parties in accordance with trust agreements or other custodial arrangements. The Municipality has operations and activities that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public (expenses, including depreciation) is financed primarily through user charges; and where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Governmental Fund Financial Statements

The fund financial statements (the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances) are, in substance, very similar to the financial statements presented in the previous financial reporting model. Emphasis here is on the major funds in the governmental category. Non-major funds are summarized into a single column.

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than the previous financial model's fund types. The Governmental Major Fund Statements are presented on current financial resources and modified accrual basis of accounting.

This is the manner in which these funds are normally budgeted. This presentation deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the Municipality's actual experience conforms to the budgeted fiscal plan.

Since the governmental fund statements are presented in a different measurement focus and basis of accounting than the government-wide statements, reconciliation is presented and a separate explanation for each difference.

The Municipality reports its financial position (Balance Sheet) and results of operations (Statement of Revenues, Expenditures and Changes in Fund Balance) in funds, which are considered separate accounting entities. The operations of each fund are accounted for within a set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal, financial, and contractual provisions.

The model as defined in GASBS No. 34 established criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category in the governmental fund) for the determination of major funds. The non-major funds are combined in a single column in the fund financial statements. The Municipality reports the following major funds:

General Fund – This is the general operating fund of the Municipality. It is used to account for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund – This is the fund used to account for the accumulation of resources for and the payment of, general long-term debt principal, interest, and related costs.

State Assignment Fund – This is the fund used to account for all the transactions of the State Assignment by Legislature Resolutions. The primarily objectives of this assignments are the development of projects on communities, not-for-profit organizations and indirect assignment to persons of low and moderate income.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Coronavirus Relief Fund – This is the fund used to account for all the transactions of the Coronavirus Relief Fund (CRF) granted by the Federal Government to cover the costs of the emergency and to mitigate the negative economic impact in the municipalities caused by the Covid-19 pandemic.

D. Financial Reporting Presentation

The accounts of the Municipality are organized on the basis of funds, each if which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

The Municipality adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB No. 54), which modified the interpretations of certain terms within the definition of the special revenue funds and the types of activities the Municipality may choose to report in those funds. GASB No. 54 also clarified the capital projects fund type definition for better alignment with the needs of preparers and users. Fund types are as follows:

General Fund – is the Municipality main operating fund used to account for and report all financial and reported resources and governmental activities, except for those required to be accounted for in another fund. It is presumed that the Municipality's governmental activities have been reported in the general fund except for transactions for which one of the following compelling reasons has required the use of another fund: (1) legal requirements, (2) USGAAP requirements or (3) the demands of sound financial administration requiring the use of a governmental fund other than the general fund. Its revenues consist mainly of taxes, licenses and permits, intergovernmental, charges for services and other.

Special Revenue Fund – is a governmental fund used to account for and report the proceeds of specific revenue sources that are legally restricted, committed or assigned to expenditure for specified purposes other than debt service or capital projects. Resources restricted or committed to expenditure for purposes normally financed from the general fund are generally accounted for in the general fund provided that all applicable legal requirements can be appropriately satisfied, and the use of special revenue funds is not required unless they are legally mandated.

Debt Service Fund – is a governmental fund used to account for and report for the accumulation of financial resources that are restricted for, and the payment of, principal and interest for: (1) bonds payable for which debt service payments are legally mandated to be accounted for in a debt service fund and (2) certain special long-term obligations for which the Municipality is being accumulating financial resources in advance to pay principal and interest payments maturing in future years.

Capital Projects Fund – is a governmental fund used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of major capital facilities, including those outlays financed by the general obligation bond proceeds (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). The use of the capital projects funds has been limited to only for major capital acquisitions, construction or improvement activities that would distort financial resources trend data if not reported separately from the other Municipality's operating activities. The routine purchases of minor capitalizable assets (such as furniture, office equipment, vehicles and other minor capital assets or improvements) have been reported in the governmental fund from which financial resources were used for the payment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Fund Balances

According the provisions of GASB Statement No. 54, the fund balances are reported in five categories:

- **Nonspendable** – Amounts that cannot be spent because they are: a) not in spendable form or b) legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form.

- **Restricted** – Amounts are restricted by external parties (creditors, grantors, contributors or law/ regulations) of other governments or restricted by law through constitutional provisions or enabling legislation.

- **Committed** – Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action (ordinances or resolutions) of the Municipality's highest level of decision-making authority (Municipal Legislature). The formal action must occur prior to the end of the reporting period; however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same level of action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Municipal Legislature.

- **Assigned** – Amounts that are constrained by the Municipality's intent to be used for specific purposes that are neither restricted nor committed. The intent will be expressed by the Municipal Legislature, the Mayor or by an official to which the Municipal Legislature delegates authority in conformity with the Autonomous Municipalities Law of Puerto Rico.

- **Unassigned** – Represent the residual classification for the Municipality's General Fund. Therefore, in order to calculate unassigned fund balance, total fund balance less nonspendable, restricted, commited and assigned equals unassigned fund balance. The resulting amount will be available for any purpose.

Negative fund balance amounts are assigned amounts reduced to the amount that will raise the fund balance to zero. Consequently, negative residual amounts are restricted, committed and assigned fund balance classifications 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 signal 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 formal minimum fund balance amounts as of and for the fiscal year ended June 30, 2022.

When an expenditure is incurred for purposes 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.

At June 30, 2022, the accompanying fund financial statements reported fund balances as restricted, committed, assigned and unassigned.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Data

The Municipality annually adopts the Budget Resolution for all operating funds of the Municipality except for certain restricted accounts of Proprietary Funds and Special Revenue Funds. Budgetary control is legally maintained at the fund level. The budget is prepared using the modified accrual basis of accounting with encumbrance included as budgetary basis expenditures. The Municipality's Budget Resolution provides transfer authority (1) to the Mayor and the Management and Budget Director, within and between departments and funds, as long as the total budget of the Municipality (net of interfund transfers) is not increased; (2) to the Management and Budget Director to implement grant budgets as the grant applications are accepted by the Municipality; and (3) to the Management and Budget Director to amend (re-appropriate) each new year's budget, to the extent of outstanding encumbrances, and/or unexpended project/grant appropriations at year end. Municipality's Legislature action is required for (1) use of the budgeted Legislature contingency, and (2) the approval of supplemental appropriations. During the year, several supplemental appropriations were necessary.

The budget columns (original and final budgets) of the Budgetary Comparison – General Fund reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budgets during the year). Appropriations, except remaining project appropriations, encumbrances, and unexpended grant appropriations, lapse at the end of each fiscal year.

Amendments to the budget, including transfers, require the approval of the Municipal Legislature. Unencumbered appropriations lapse at the end of the next fiscal year. The Municipality follows these procedures, in accordance with law, in order to establish the budgetary data reflected in the basic financial statements:

1. Prior of May 31 of each fiscal year, the Mayor submits to the Municipal Legislature a proposed budget for the fiscal year commencing the following July 1 in addition of a budget message;

2. The budget document is available for public inspection prior to its approval by the Municipal Legislature;

3. The State Office of Management and Budget examines the budget to verify if it complied with the law's standards and sends it to the Mayor for any comments or recommendation before the limited date establishes by the Law;

4. Prior to June 13, the annual budget is legally enacted through passage of the annual appropriation ordinance;

5. If a budget is not adopted prior to the end of the end of the fiscal year, the annual budget for the preceding fiscal year, as approved by the Municipal Legislature and the Mayor, is automatically renewed for the ensuing fiscal year until a new budget is approved. This permits the Municipality to continue making payments for its operating and other expenses until the new budget is approved;

6. Subsequent to the enactment of the annual appropriation ordinance, the Municipal Legislature has the authority to make necessary amendments made during the fiscal year and are reflected in the budget information included in the Budgetary Comparison Schedule – General Fund;

7. Budgetary data for the Special Revenue Fund has not been presented in the accompanying basic financial statements as such funds are budgeted over the life of the respective grant or project and not on an annual basis.

Since the budgetary basis differs from accounting principles generally accepted in the United States of America (GAAP), actual amounts for the General Fund in the accompanying Budgetary Comparison Schedule, is presented on the budgetary basis to enhance comparability.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Data (Continued)

The principal differences between the budgetary and GAAP bases are the following:

1. Encumbrances are recorded as expenditures under the budgetary basis and as a reserve of fund balances under GAAP.

2. The non-exonerated portion of the property tax advances are presented as revenue in the budgetary basis and as other financing sources under GAAP.

3. Interfund transactions of the General and Special Revenue Funds are not included in the budgetary basis.

4. Certain accrued liabilities and other debts are not included in the budgetary basis.

5. Certain revenues susceptible to accrual, i.e., both measurable and available, are not included in the budgetary data.

All encumbrance appropriations in the operating budget lapse at the end of the fiscal year. Property taxes collected during the current year by the Municipal Revenue Collection Center (Fiscal Agent) are presented as revenues in the accounting basis but are not considered in the budgetary schedule.

The special funds of the Special Revenue Fund have not been included in the budgetary comparison because balances are not budgeted. Also, the budget prepared for the Federal Finance Awards Programs included in the Major and Non Major Funds is based on a program period which is not necessarily a year. Accordingly, it's not practical to present an annual comparison of budget for such programs.

G. Cash, Cash Equivalent and Investment

The Municipality's cash is composed of demand deposits in a commercial bank. Also, cash with fiscal agent are demand deposits in commercial banks, under the custody of the Fiscal Agency and Financial Advisory Authority (AAFAF). The Municipality has adopted the Statement of Investment Guidelines for the Commonwealth of Puerto Rico. The Finance Director of the Municipality follows this guideline and is responsible for investing the available resources in certificates of deposit and other short-term investments.

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 interests 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 AAFAF, agency which acts as the insurer and payer of the Municipality's bonds and notes issued in accordance with law.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Cash, Cash Equivalent and Investment (Continued)

In addition, cash with fiscal agents in the Other Governmental Funds represents undisbursed proceeds of certain loans, which are maintained in a cash custodian account in the AAFAF.

H. Receivables

Receivable are stated net of estimated allowances for uncollectible accounts, which are determined upon past collection experience and current economic conditions. Receivable from Federal Government represents amounts owed to the Municipality for reimbursement of expenditures incurred pursuant to federally funded programs.

I. Inventories

The General, Special Revenue and Capital Project Funds, purchases office and printing supplies, gasoline, oil and other expendable supplies held for consumption. The cost of purchases is recorded as expenditure in the appropriate fund and the inventory is not recorded in the basic financial statements.

J. Capital Assets

Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. The Municipality 's capitalization levels are $500 on personal property. For improvements other than buildings, the capital outlay must be greater than $10,000, extend the estimated useful life for ten years, and be greater than 10% of the original cost of the asset. Other costs incurred for repairs and maintenance is expensed as incurred.

J. Capital Assets (Continued)

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Capital Assets	Years
Buildings and site improvements	20-50
Infrastructure	20-50
Vehicles	5-10
Machinery and equipment	5-20

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Long-Term Obligations

The liabilities reported in the government-wide financial statements included general and special obligation bonds and notes, and other long-term liabilities, such as vacation, sick leave, litigation, long-term liabilities to other governmental entities.

In the fund financial statements, governmental fund types recognize bond issuances cost, during the current period. The face amount of debt issued is reported as other financing sources, while bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

L. Compensated Absences

The Municipality accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The Municipality's employees are granted 30 days of vacations and 18 days of sick leave annually. Vacations may be accumulated up to a maximum of sixty (60) days and sick leave up to a maximum of ninety (90) days. In the event of employee resignation, the employee is paid for accumulated vacation days up to the maximum allowed. Separation from employment prior to use of all or part of the sick leave terminates all rights for compensation, except for employees with ten years of service who are entitled to sick leave pay up to the maximum allowed. The Municipality accrued a liability for compensated absences, which meet the following criteria:

1. The Municipality's obligation relating to employee's rights to receive compensation for future absences is attributable to employee's services already rendered.

2. The obligation relates to rights that vest or accumulate.

3. Payment of the compensation is probable.

4. The amount can be reasonably estimated.

In accordance with the above criteria and requirements as established by GASBS No. 16; the Municipality has accrued a liability for compensated absences, which has been earned but not taken by Municipality's employees. For the government-wide statements, the current portion is the amount estimated to be used in the following year. For the governmental funds statements, all of the compensated absences are considered long-term and therefore, are not a fund liability and represents a reconciling item between the fund level and government-wide presentations.

The following is a summary of changes in the balance of Compensated Absences for the fiscal year ended June 30, 2022:

BALANCE JUNE 30, 2021	NEW ISSUES	RETIREMENTS AND CURRENT MATURATES	BALANCE JUNE 30, 2022	CURRENT PORTION	LONG-TERM PORTION
$ 405,591	$ 28,808	$ -	$ 434,399	$ 110,000	$ 324,399

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Insurance

The Municipality has insurance coverage for its public facilities, primarily to provide protection from catastrophic losses. Also, principal officials of the Municipality are covered under various surety bonds. The Secretary of the Treasury Department of the Commonwealth of Puerto Rico is the agent commissioned to place all of the Municipality's insurance coverage. Corresponding premiums payable are withheld by the Municipal Revenue Collection Center from quarterly advances of annual property tax and subsidy send to the Municipality.

O. Interfund Transactions

Interfund transactions are reflected as loans, reimbursements or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation. The Municipality has the following types of reciprocal and nonreciprocal interfund activities:

- **Interfund loans** – Represent amounts provided with a requirement for repayment, which are recorded as "due from" in the lender governmental fund and "due to" in the borrower governmental fund. Interfund receivables, which are not considered currently available financial resources, are reported as advances. For amounts not expected to be collected within a reasonable period, interfund receivables/payables are reduced to the estimated realizable value and the amount that is not expected to be repaid is reported as a transfer from the governmental fund that made the loan.

- **Interfund transfers** – Represent flows of assets (permanent reallocation of financial resources among governmental funds) without equivalent flows of assets in return and without a requirement for repayment. Transfers are reported as other financing uses in the governmental fund making transfers and as other financing sources in the governmental fund receiving transfers.

- **Interfund reimbursements** – Represent repayments from the governmental fund responsible for particular expenditures or expenses to the governmental fund that initially paid for them.

P. Claims and Judgments

The estimated amount of the liability for claims and judgments, if any, which is due on demand, such as from adjudicated or settled claims, is recorded in the General Fund. The Long-Term Liabilities includes an amount estimated as a contingent liability or liabilities with a fixed or expected due date, which will require future available financial resources for its payment.

Q. Use of Estimates

The preparation of the basic financial statements in conformity 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 disclosures of contingent assets and liabilities at the date of the basic financial statements and the reported revenue and expenses during the reporting period. Actual result could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Accounting for Pension Costs

The Municipality recorded PayGo payments as expenditures in the fund financial statements. Upon implementation of Act 106 of 2017, 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. For government-wide statements, the Municipality recognize pension costs transactions in accordance with the requirements of GASB Statement No. 73, *"Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68"*. Total pension liability, pension expense and deferred outflows/inflows of resources are recognized based on actuarial calculations. As a result of the conversion to a Paygo system, the actuarial calculation of the total pension liability is based on benefit payments rather than contributions.

Certain retired employees of the Municipality participate in an unfunded, multi-employer defined benefit other postemployment healthcare benefit plan (OPEB), administered by ERS. The Municipality's contribution for OPEB is included as part of the Paygo charges billed monthly by the Puerto Rico Department of Treasury. Paygo payments are recorded as expenditures in the fund financial statements. For government-wide statements, effective on July 1, 2017, the Municipality accounts for its OPEB transactions in accordance with GASB Statement No. 75, *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"*. Total OPEB liability, OPEB expense and deferred outflow of resources are recognized based on actuarial calculations.

S. Risk Financing

The Municipality carries commercial insurance to cover property and casualty, theft, tort claims and other losses with private insurance companies. Insurance cost paid by the Municipality amounted to $232,337 during fiscal year 2021-2022. The current insurance policies have not been cancelled or terminated. The Municipality carries insurance coverage for death and bodily injuries caused by automobile accidents. This insurance is obtained through the Automobile Accidents Compensation Administration (ACAA, by its Spanish acronym), a component unit of the Commonwealth. This insurance is compulsory for all licensed vehicles used on public roads and highways in Puerto Rico. The annual premium applicable at June 30, 2022 is $35 per licensed motor vehicle, which is paid directly to ACAA.

The Municipality obtains workers' compensation insurance coverage through the State Insurance Fund Corporation ("CFSE" by its Spanish acronym), a component unit of the Commonwealth. This insurance covers workers against injuries, disability or death because of work or employment-related accidents, or because of illness suffered because of their employment. Workers' compensation insurance premiums are also paid through monthly deductions made by CRIM from the Municipality's gross property tax collections. For fiscal year 2021-2022, CRIM deducted the amount of $64,733 related to workers' compensation insurance.

The Municipality obtains unemployment compensation, non-occupational disability, and drivers' insurance coverage for its employees through various insurance programs administered by the Commonwealth'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 because of illness suffered as a consequence of their employment. Unemployment compensation, non-occupational disability and drivers' insurance premiums are paid directly to DOL on a cost reimbursement basis. The Municipality also obtains medical insurance coverage from a health insurance company for its employees. Different health insurance coverage and premium options are negotiated each year by the Municipality. The current insurance policies have not been cancelled or terminated at June 30, 2022. Premiums are paid on a monthly basis directly to the insurance company. In the past years, the Municipality has not settled claims that exceeded insurance coverage.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Leases

During the fiscal year ended June 30, 2022, the Municipality adopted the provisions of GASB 87 "*Leases*". The Municipality leases equipment under various lease agreements, which have terms of more than one year. Rental expenditures under these lease agreements for the fiscal year ended June 30, 2022, amounted to $15,558. Management believe that the lease equipment with terms exceeding one year are not significant and material to the basic financial statements taken as a whole.

U. Future Adoption of Accounting Pronouncements

The GASB has issued the following accounting standards that have effective dates after June 30, 2022:

- GASB Statement No. 101, *Compensated Absences*. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

- GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

- GASB Statement No. 99, *Omnibus 2022*. The requirements of this Statement that are effective as follows: 1) The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. (April 2022) 2) The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (fiscal year ended June 30, 2023). 3) The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.* The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements.* The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- GASB Statement No. 91, *Conduit Debt Obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.*

The Municipality's management has concluded that the future adoption of these GASB Statements will not have a significant impact on the Authority's basic financial statements.

V. ADOPTION OF NEW ACCOUNTING PRONOUNCEMENTS

The provisions of the following Governmental Accounting Standards Board (GASB) Statement have been implemented for the year ended June 30, 2022:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. ADOPTION OF NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

- GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32.* The requirements of this Statement are effective as follows: (1) The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately; (2) The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021; (3) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by specific requirement as follows: (1) Paragraph 4 of this Statement as it applies to arrangements other than defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans; (2) Paragraphs 6–9 of this Statement and the supersession of the remaining requirements of Statement 32 (as detailed in paragraph 3 of this Statement). Questions 4.3 and 4.5 of Implementation Guide 2019-2, as amended, are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged if Statement 84, as amended, has been implemented.

- GASB Statement No. 93, *Replacement of Interbank Offered Rates.* The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. Earlier application is encouraged.

- GASB Statement No. 92, *Omnibus 2020.* The requirements of this Statement are effective as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021; (4) The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic.

- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

- GASB Statement No. 87, *Leases.* The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Municipality maintains its deposits in commercial banks located in Puerto Rico. In compliance with the laws and regulations of the Commonwealth of Puerto Rico, the Municipality has adopted, as its custodial and credit risk policy, the *Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico*. Accordingly, the Municipality invests only in obligations of the Commonwealth, obligations of the United States of America, certificates of deposits and commercial paper. According to the aforementioned investment guidelines, the Municipality does not invest in marketable securities or any types of investments for which credit risk exposure (the risk than an issuer or other counterparty to an investment will not fulfill its obligations) may be significant. Following is essential information about: (1) credit risk, (2) interest rate risk, (3) custodial credit risk, (4) foreign exchange risk.

- **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 it's custodial and credit risk policy, the *Statement of Investment Guidelines for the Government of the Commonwealth of Puerto Rico*. Accordingly, the Municipality invests only in obligations of the Commonwealth, obligations of the United States of America, certificates of deposits, commercial paper, bankers' acceptances, or in pools of obligations of the municipalities of Puerto Rico, which are managed by GDB. According to the aforementioned investment guidelines, the Municipality does not invest in marketable securities or any types of investments for which credit risk exposure may be significant. Therefore, the Municipality's management has concluded that the risk related to any possible loss related to defaults by commercial banks on the Municipality's deposits is considered low at June 30, 2022.

- **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 investment portfolio at June 30, 2022, (2) limiting the weighted average maturity of its investments to three months or less, and (3) keeping most of its bank deposits in interests bearing accounts generating interests at prevailing market rates. At June 30, 2022, the Municipality's investments in certificates of deposits are recorded at cost, which approximates their fair value. Therefore, the Municipality's management has concluded that at June 30, 2022, the interest rate risk associated with the Municipality's cash and cash equivalents 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 securities pledged as collateral are held, in the Municipality's name, by the agents of the Commonwealth's Secretary of Treasury. At June 30, 2022, the bank balances of deposits were as follows:

	Major Governmental Funds					
	General Fund	Debt Service Fund	State Assignment Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Cash in commercial banks	$ 2,867,274	$ -	$ 2,268,077	$ 865,548	$ 3,521,378	$ 9,522,277
Cash in commercial banks, fiscal agent	-	890,860	-	-	5,365	896,225
Total carrying amount of deposits	**$ 2,867,274**	**$ 890,860**	**$ 2,268,077**	**$ 865,548**	**$ 3,526,743**	**$ 10,418,502**

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

The Municipality has concluded that as of June 30, 2022, the custodial credit risk associated with cash in commercial banks is considered low.

- **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, 2022.

NOTE 3 – RECEIVABLES

A. Intergovernmental Receivables

Amounts due from governmental entities as of June 30, 2022, are as follows:

	Federal Government	Intergovernmental
B. Due From Other Funds		
Other Governmental Funds		
Commonwealth of PR Housing Department	$ 34,020	$ -
PR Central Office for Recovery, Reconstruction and Resiliency	131,743	-
Other Governmental Funds		
PR Department of Labor and Human Resources	-	74,842
Total	**$ 165,763**	**$ 74,842**

Interfund receivables and payables at June 30, 2022 are summarized as follows:

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NOTE 3 – RECEIVABLES (CONTINUED)

Receivable Fund	Payable Fund	Purpose	Amount
General Fund	State Assignments Funds	Loans, payroll and related accruals paid and not reimbursed	$ 12,739
General Fund	Coronavirus Relief Fund	Loans, payroll and related accruals paid and not reimbursed	890
General Fund	Other Governmental Funds	Loans, payroll and related accruals paid and not reimbursed	1,096,049
State Assignments Funds	General Fund	Interfund loans not reimbursed	1,779,361
Other Governmental Funds	General Fund	Special revenue fund created at the end of fiscal year 2021-2022 not transferred at June 30, 2022	315,000
Total			**$ 3,204,039**

C. Interfund Transfers

Interfund transfers during the fiscal year ended at June 30, 2022, are summarized as follows:

Transfer Out	Transfer In	Purpose	Amount
General Fund	State Assignment Fund	To create a special revenue fund for various purposes	$ 315,000
General Fund	Other Governmental Funds	To eliminate uncollectible interfund balances	110,247
Debt Service Fund	General Fund	To transfer cash surplus	115,459
State Assignment Fund	General Fund	To cover operating expenditures	3,110
Other Governmental Funds	State Assignment Fund	To cover operating expenditures	14,352
Total			**$ 558,168**

NOTE 4 – CAPITAL ASSETS

Capital assets, those with an estimated useful live of one year or more from the time of acquisition by the Municipality and a cost of $25 or more, are primarily funded through the issuance of long-term bonds and loans. A summary of capital assets and changes occurring in 2022, including those changes pursuant to the implementation of GASB Statement No. 34, follows (Land is not subject to depreciation):

Governmental Activities	Balance June 30, 2021	Additions	Adjustments/ Reclassifications	Balance June 30, 2022
Capital asset, not being depreciated:				
Land	$ 3,366,886	$ -	$ -	$ 3,366,886
Total capital assets not being depreciated	3,366,886	-	-	3,366,886
Capital assets, being depreciated:				
Buildings	10,285,605	-	-	10,285,605
Machinery and equipment	446,985	112,398	-	559,383
Motor vehicles	2,012,830	32,985	-	2,045,815
Total capital assets being depreciated	12,745,420	145,383	-	12,890,803
Less accumulated depreciation for:				
Buildings	(1,519,153)	-	-	(1,519,153)
Machinery and equipment	(395,876)	(50,610)	-	(446,486)
Motor vehicles	(1,509,648)	(132,052)	-	(1,641,700)
Total accumulated depreciation	(3,424,677)	(182,662)	-	(3,607,339)
Total capital assets being depreciated, net	9,320,743	(37,279)	-	9,283,464
Governmental activities capital assets, net	**$ 12,687,629**	**$ (37,279)**	**$ -**	**$ 12,650,350**

Depreciation expenses were charged to the following governmental function:

Governmental activities	Amount
Public Works	$ 182,662
Total depreciation expenses	**$ 182,662**

NOTE 4 – CAPITAL ASSETS (CONTINUED)

The Municipality did not have complete and accurate accounting records of capital assets at June 30, 2022. The infrastructure assets recorded in the accompanying statement of net position do not include a substantial portion of the Municipality's general infrastructure assets that were constructed or acquired by the Municipality from 1980 through June 30, 2022. Also, several real property assets, including buildings, structures, land and land improvements have not been recorded in the accompanying statement of net position at June 30, 2022.

As a result of the impact of Hurricane Maria, the Municipality performed a preliminary assessment of all suffered damages to its capital assets and performed significant recovery efforts. Management have been evaluating capital assets in terms of impairment, as required by current governmental accounting standards in order to determine if its capital assets are subject to impairment loss. But at June 30, 2022, no impairment loss have been recognized.

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES LIABILITIES

Accounts payable and accrued expenses liabilities in governmental fund financial statements represent expenditures incurred during fiscal year 2021-2022, and not paid by the Municipality at June 30, 2022. Following is a detail of these accounts payable and accrued liabilities:

Major Governmental Funds	Accounts Payable	Accrued Liabilities	Total
General Fund	$ 134,238	$ 47,637	$ 181,875
State Assignment Fund	10,960	-	10,960
Other Governmental Funds	338,884	-	338,884
Total	**$ 484,082**	**$ 47,637**	**$ 531,719**

NOTE 6 – DUE TO OTHER GOVERNMENTAL UNITS

As of June 30, 2022, balance due to other governmental units consists of the following:

Governmental Agency	Amount
Puerto Rico Water and Sewer Authority	$ 3,124
Puerto Rico General Service Administration	14,789
Employee's Retirement System (PayGo)	27,198
Puerto Rico Fiscal Agency and Financial Advisory Authority	729,204
Total	**$ 774,315**

NOTE 7 – UNEARNED REVENUES/ DEFERRED INFLOWS OF RESOURCES

A. Volume of business tax – unearned revenues of $171,719 in the General Fund represents the volume of business taxes collected in fiscal year 2021-2022 that will be earned in fiscal year 2022-2023.

B. Federal Grants – the unearned revenues presented in the Other Governmental Funds represents the portion of federal grants received for which qualifying expenditures have not been incurred. Unearned revenues of federal grants are as follows:

Program Description	Amount
Coronavirus Relief Fund	$ 135,454
Special Program for the Aging Title III	25,998
Community Development Block Grant	209,000
Child and Adult Care Food Program	94,156
Coronavirus State and Local Fiscal Recovery Funds	199,904
Total	**$ 664,512**

The deferred inflows of resources of $196,285 and $192, represents property and sales taxes receivable, due from the CRIM and the Municipal Finance Corporation (COFIM), respectively, related to the 2021-2022 final settlement. These amounts are recognized as deferred inflows or resources since were not collected and available by the Municipality at June 30, 2022.

NOTE 8 – GENERAL LONG-TERM DEBTS

Long-term liability activity for the year ended June 30, 2022, was as follows:

Description	Beginning Balance, as restated	Borrowings or Additions	Payments or Deductions	Ending Balance	Due Within One Year
Bonds and Notes Payable	$ 269,363	$ -	$ 75,000	$ 194,363	$ 80,000
Property Tax Debt – Law 42	1,571,168	-	421,905	1,149,263	985,521
Property Tax Debt – Law 146	3,772	-	3,772	-	-
Compensated absences	405,591	28,808	-	434,399	110,000
Health Insurance Administration	230,730	-	-	230,730	-
Community Disaster Loans	674,873	674,873	674,873	674,873	-
Claims & Judgments	37,000	-	37,000	-	-
OPEB liability	150,759	-	17,717	133,042	-
Pension Liability	3,540,244	-	66,211	3,474,033	-
Total	**$ 6,883,500**	**$ 703,681**	**$ 1,296,478**	**$ 6,290,703**	**$ 1,175,521**

NOTE 8 – GENERAL LONG-TERM DEBTS (CONTINUED)

A. GENERAL OBLIGATIONS BONDS AND NOTES

The Municipality issues general and special obligation bonds and notes, principally, to provide funds for the acquisition and construction of major capital facilities, to pay debt incurred in prior years, and to cover the expenditures of a special event. Bonds and notes payables as of June 30, 2022, are comprised of the following individual issues:

DESCRIPTION	AMOUNT
$2,125,000, Series 2009, for construction purposes, payable in annual installments ranging from $75,000 to $85,000, excluding interests from 1.45% to 7.50%, through July 1, 2024	$ 194,363
Total General Obligations – Bonds	**$ 194,363**

This bond is payable with the following Municipality's resources:

- Municipal sales taxes resources restricted for debt service.

B. BONDS AND NOTES AMORTIZATION

The annual requirements to amortize the general obligations outstanding as of June 30, 2022 are as follows:

Year Ending June 30,	Principal Payment	Interest Payment	Total
2023	80,000	6,076	86,076
2024	85,000	5,390	90,390
2025	29,363	1,102	30,465
Total	**$ 194,363**	**$ 12,568**	**$ 206,931**

C. PROPERTY TAX DEBT – LAW 42

The Municipality entered into a repayment agreement to pay off the excess of property tax advances through fiscal year 2000 and 2001. The CRIM retains the payment from the property tax advances of the Municipality. The amounts retained by the CRIM are paid on July 1 of each year through July 1, 2032. The outstanding balance of the note payable to the CRIM at June 30, 2022 amounted to $1,149,263.

NOTE 8 – GENERAL LONG-TERM DEBTS (CONTINUED)

D. COMPENSATED ABSENCES

The government-wide statement of net position includes $434,399 of accrued sick leave benefits, and accrued vacation benefits, representing the Municipality's commitment to fund such costs from future operations.

E. HEALTH INSURANCE ADMINISTRATION

Liabilities of $230,730 reported in the statement of net position represent the balance owed for services provided by the State Insurance Health Administration to the Municipality and not paid at June 30, 2022.

F. COMMUNITY DISASTER LOANS

The Community Disaster Loans (CDL) was granted under Section 417 of the Stafford Act and FEMA Regulation 44 CFR 206.367 under major disaster declaration of September 20, 2017, for the Territory of Puerto Rico (FEMA-DR-4339-PR). The promissory note to the Municipality was for $1,349,746 at an interest rate of 2.75%. The note is payable and secured by a pledge of the Municipality's revenues. The purpose of this loan is to provide operational funding to the Municipality to continue operating after a substantial revenue loss caused by the disaster. The Municipality has drawn down $674,873 from loan funds during fiscal year 2021-2022. Balance as of June 30, 2022, is $674,873 with accrued interest amounting to $1,525.

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, Section 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 the loan as of September 30, 2021, amounting to $674,873 was cancelled.

H. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS OBLIGATION

The Municipality owns a municipal solid waste landfill. However, the Municipality has not adopted the required provisions of Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, issued by the Governmental Accounting Standards Board (GASB No. 18) and the regulations set forth by the U.S. Environmental Protection Agency (EPA) in its "Solid Waste Disposal Facility Criteria", issued on October 9, 1991. According to these standard and regulations, the Municipality is required to place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Municipality is required to report a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date. The accompanying statement of net position does not include the required liability for closure and postclosure care costs of the solid waste landfill using current cost allocated based on the actual landfill capacity used at June 30, 2022.

NOTE 9 – DEBT RETIREMENT

Revenues of the debt service fund consist of the ad-valorem property taxes which are recognized as revenue when collected from taxpayers and reported by the Municipal Revenue Collection Center of the Commonwealth of Puerto Rico to the Municipality.

These property taxes are accumulated by the Municipal Revenue Collection Center in costs of the general obligations' bonds issued by the Municipality. Payments are made to the Government Development Bank of the Commonwealth of Puerto Rico from such accumulated funds by the Municipal Revenue Collection Center of Puerto Rico.

NOTE 10 – PROPERTY TAXES

The Municipal Revenue Collection Center (CRIM) of the Commonwealth of Puerto Rico is responsible for the assessment, collection and distribution of real and personal property taxes. The tax on personal property is self-assessed by the taxpayer.

The assessment is made on a return, which must be filed with the CRIM by May 15 of each year and is based on the current value at the date of the assessment. Real property is assessed by the CRIM. The tax is generally assessed on January 1 on all taxable property located within the Municipality and is based on the current value existing in the year 1957. For personal property, the tax is due with the return filed on or before May 15. Taxes on real property may be paid on two equal installments, July 1st and January 1st. Total tax rates in force as of June 30, 2022 are 6.83% for personal property and 8.83% for real property. The distribution of these rates are as follow:

Description	Personal Property	Real Property
Basic property tax rate, which is appropriated for general purposes and accounted in the Municipality's general fund:	4.00%	6.00%
Percent that belongs to the Commonwealth's debt service fund:	1.03%	1.03%
Percent that belongs to the Municipality's debt service fund:	2.00%	2.00%
Total tax rate:	7.03%	9.03%
Discount granted by law to the taxpayers but reimbursed to the Municipality by the P.R. Treasury Department:	0.20%	0.20%
Total percent to be paid by taxpayers:	**6.83%**	**8.83%**

Residential real property occupied by its owner is exempt by law from property taxes on the first $15,000 of the assessed value.

Collections from the Basic Tax, plus 35% of net revenues from the lottery system and 2.5% of net internal revenues from the Commonwealth's General Fund corresponding to the municipalities are deposited by the CRIM in a trust known as the *Municipal Matching Fund*, where AAFAF serves as trustee and a private bank serves as the custodian.

NOTE 10 – PROPERTY TAXES (CONTINUED)

Collections of this fund are distributed among the municipalities following specific rules and formulas set forth by law. Collections that correspond to the Commonwealth CAE Tax are transferred to the *Commonwealth General Obligation Redemption Fund* and those that correspond to the Municipal CAE Tax and any other revenues that are needed to service municipal general obligations are transferred to the *Municipal Public Debt Redemption Fund*.

The CRIM advances funds to the Municipality based on an estimate of special governmental subsidies and the property taxes to be levied and which are collected in subsequent periods. This distribution includes advances of property tax and amounts of municipal equalization fund from the Commonwealth government. 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. The CRIM prepares a preliminary settlement not later than three months after fiscal year-end and a final settlement not later than six months after fiscal year-end. If actual collections exceed the advances a receivable from CRIM is recorded. However, if advances exceed actual collections, a payable to CRIM is recorded. The information to the advances and actual collections were not available at the issuance of the financial statements.

Since April 2016, Municipal CAE Tax collections are deposited in a private commercial bank. The MFA/Private Sector Sub-Fund accounts for the Municipal CAE Tax revenues necessary to meet annual debt service on bonds, notes and loans issued or bought by the Municipal Finance Agency ("MFA"), the federal government or private banks. Municipal CAE Tax collections of the MFA/Private Sector Sub-Fund are deposited in a private commercial bank. Once a reserve equivalent to twelve months of debt service on all outstanding general obligations is funded, any surplus in the Municipal Public Debt Redemption Fund is placed at the disposal of the Municipality. Upon request and approval of AAFAF, once in a year these surplus funds, known as "excess CAE funds" are distributed to the Municipality net of withdrawal for payment of debts to governmental agencies, if any. Generally, these funds are transferred to the Municipality's General Fund. The Municipality recorded these excess CAE funds as transfers-out in the Debt Service Fund and as transfers-in the General Fund or a special revenue fund.

NOTE 11 – VOLUME OF BUSINESS TAXES

The Municipality is authorized by Law No. 81 to impose and collect municipal license taxes on all trade or business activities operated by any natural or legal person within the territorial area of Culebra. This is a self-assessed tax generally based on the business volume measured by gross sales. The Municipality establishes the applicable tax rates. At June 30, 2022, the municipal tax rates imposed by the Municipality were 1.50% for financing institutions and 0.50% for other types of taxpayers. Any taxpayers that have been granted with partial tax exemptions under any of the incentive tax laws of the Commonwealth ultimately pay municipal license taxes at reduced tax rates, generally between 60% and 90% under standard rates. Each taxpayer must assess his/her corresponding municipal license tax by declaring his/her volume of business through a tax return to be filed every April 15 based on the actual volume of business generated in the preceding calendar year.

Taxpayers with a sales volume of $3 million or more must include audited financial statements with their tax returns. The tax can be paid by the taxpayer in two equal installments due on July 15 and January 15, subsequent to the filing of the declaration.
The first installment of the tax covers the six-month period ended December 31, subsequent to the filing date of the declaration, while the second installment of the tax covers the six-month period ended June 30 of the subsequent calendar year. If a taxpayer elects to pay the tax in full on the filing date of the declaration (generally April 15), a 5% discount is granted automatically on the total tax amount due.

Any municipal license taxes collected in advance (that is, pertaining to a future fiscal year) are recorded as unearned revenues in the GWFS and the GFFS. At June 30, 2022 the Municipality collected in advance, $171,719 of volume of business taxes.

NOTE 12 – SALES TAXES

As imposed by Commonwealth and Municipal laws and regulations, the citizens of Puerto Rico are subject to sales and use taxes ("SUT") on a broad range of goods and services. The total tax is imposed at a combined 11.5% rate of which 10.5% belongs to the Commonwealth and 1% for the municipalities (collection process administered through the Municipal Finance Corporation – "COFIM"). The tax is due the 20th day of each month based on tax collected in the preceding month. Merchants at the Municipality render their tax return and payment through COFIM's web site or through a bank institution.

Effective on February 1, 2014, the Commonwealth approved Act No. 18 and Act No. 19, as amended by Act No. 84 of 2016, to provide for the restructuring and creation of financing structures from sales and use tax sources to guarantee and pay municipal long-term debt issuances. As a result of these legislations the municipalities of Puerto Rico may improve its credit capacity along with maintaining sufficient resources for operations. Act No. 18 known as the "Municipal Administration Fund Law" creates a special fund called "Municipal Administration Fund" ("FAM") currently administered by COFIM and under custody of a private commercial bank. The FAM permits the Municipalities to guarantee and pay long term debt and provide funds for its general operations. The Act includes provisions for municipalities that do not want to be covered by the Act. Special rules apply for those municipalities. The Municipality signed the agreement to be covered. Act No. 19 created the Municipal Finance Corporation ("COFIM"), a public corporation, to issue bonds and use other financing mechanisms to pay or refinance all or a portion of the municipalities' debt obligations payable from the 1% municipal SUT. The Act includes provisions for municipalities that do not want to be covered by Act No. 18. Special rules apply for those municipalities. As discussed above the Municipality signed the agreement to be covered by Act No. 18.

The FAM is funded with an amount attributable to the .5% of the Commonwealth's SUT for the current fiscal year. The .5% is distributed as follows:

- .2% of the .5% will be deposited in a Municipal Development Fund to be distributed among all the municipalities in accordance with a formula created by the Act,
- .2% of the .5% will be deposited in a Municipal Redemption Fund to finance loans to Municipalities and,
- .1% of the .5% 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.

Starting July 2016 all FAM's .2% SUT revenues belonging to the Municipal Redemption Fund and deposited in a private commercial bank designated by COFIM.

The Debt Service Fund reported revenues of $281,724 corresponding to the IVU Municipal Redemption Fund under the custody of a private commercial bank. Once a reserve equivalent to twelve months of debt service on all outstanding general obligations is funded, any surplus in the IVU Municipal Redemption Fund is placed at the disposal of the Municipality. Upon request, these surplus funds, known as "excess IVU funds" are distributed to the Municipality at any time and whenever requested. Generally, these funds are transferred to the Municipality's general fund. The Municipality recorded these excess IVU funds as transfers-out in the debt service fund and as transfers-in the general fund or in a special revenue fund.

Pursuant to Act no. 19 as amended, the first collections of the 1% municipal SUT are deposited into the COFIM's sinking fund until the greater of: .3% of the 1% municipal SUT or an Annual Rental Fee ("RFA"). The RFA for current and thereafter is 1.5% of the RFA of the preceding fiscal period. The excess amount of 1% municipal SUT remaining after the required deposit to the COFIM's sinking fund (the "1% Municipal Transfer") is transferred to the general fund of municipalities or to the IVU Municipal Redemption Fund as decided by the municipality. Since COFIM has not issue debt payable from COFIM's Sinking Fund, the 1% SUT is transferred directly to the municipalities.

NOTE 12 – SALES AND USE TAXES (CONTINUED)

COFIM established a system of monthly advances for the transfers of the .2% destined for the Municipal Development Fund (FDM), the .2% related to the Municipal Redemption Fund (FRM) and the 1% of municipal sales and use tax. Each month, the FDM, FRM and 1% sales and use tax transfers based on the amounts collected that same month in the preceding fiscal year. At the end of the year, a settlement will be made comparing the actual collections of the FDM, FRM and the 1% sales and use tax with the monthly advances made to each municipality. If actual collections exceed the total advances received, an account receivable will be recognized; if actual collections are less than the total advances, a payable will be recognized and amortized through withholdings from future advances. For the FDM and FRM transfers, the advance system became effective on July 1, 2014; for the 1% municipal sales and use tax, the effective date varied depending on the implementation date of COFIM's collection process in the corresponding municipality. For the Municipality, the implementation date was February 1, 2015.

For the fiscal year ended on June 30, 2022, the Municipality's General Fund recorded $1,195,152 related to the 1% sales and use tax and the Municipal Development Fund.

NOTE 13 – INTERGOVERNMENTAL REVENUES

Intergovernmental revenues consist primarily of funds received from the Commonwealth of Puerto Rico, "in lieu of tax" payments from the Quasi-public Corporation, Puerto Rico Electric Power Authority, and federal financial assistance received from federal government. Grants and subsidies received from the Commonwealth of Puerto Rico and federal agencies include, among others, a general subsidy for urban development and capital improvements.

Intergovernmental revenues are accounted for through the General Fund except for those related to urban development and capital improvements, which are accounted for through the Special and Capital Funds.

Intergovernmental revenues in the General Fund are comprised of the following:

Description		Amount
-Commonwealth government susbsidy and equalization fund sent by CRIM	$	881,591
-Compensation in lieu of taxes from the P.R. Electric Power Authority		106,025
-Department of Transportation and Public Works grant		17,763
Total	**$**	**1,005,379**

NOTE 14 – EMPLOYEE'S RETIREMENT PLAN

a. Plan description

The Municipality is a participating employer in a retirement plan administered by the Employee's Retirement System of the Government of Puerto Rico and its Instrumentalities (ERS), a trust created by the Commonwealth's Legislature. ERS covered all regular full-time public employees working for the executive and legislative branches of the Commonwealth and the municipalities of Puerto Rico (including mayors); the firefighters and police of Puerto Rico and employees of certain public corporations not having their own retirement systems. Prior to July 1, 2013 the system operated under the following benefits structures:

- Act No. 447 of May 15, 1951 ("Act 447") effective on January 1, 1952 for members hired up to March 31, 1990,
- *Act No. 1 of February 16, 1990* ("Act 1") for members hired on or after April 1, 1990 and ending on or before December 31, 1999,
- *Act No. 305 of September 24, 1999* ("Act 305"), which amended Act 447 and Act 1, for members hired from January 1, 2000 up to June 3, 2013,
- *Act No. 3 of April 4, 2013* ("Act 3") effective on July 1, 2013 for members participating under Acts No. 447, 1 and 305 or members hired on or after July 1, 2013.

Employees under Act 447 and Act 1 were participants of a cost-sharing multiple employer defined benefit plan. Act 305 members were participants under a pension program known as System 2000, a defined contribution plan. Under System 2000 benefits at retirement age were not guaranteed by the Commonwealth and were subjected to the total accumulated balance of the savings account. Act No. 3 amends the provisions of the different benefits structures under the ERS moving all participants (employees) under the defined benefit pension plans (Act 447 and Act 1) and the defined contribution plan (System 2000) to a defined contribution hybrid plan. For Act 447 and Act 1 active participants, all retirement benefits accrued through June 30, 2013 were frozen, and thereafter, all future benefits accrue under Act 3 plan. Contributions are maintained by each participant in individual accounts. Credits to the individual accounts include (1) contributions by all members of ERS Act 447 and Act 1 defined benefit pension plans after June 30, 2013; (2) the retirement savings account as of June 30, 2013 of System 2000 participants and, (3) the investment yield for each semester of the fiscal year. The assets of the defined benefit program, System 2000 and the defined contribution hybrid plan were pooled and invested by ERS.

The Commonwealth has already taken critical steps towards a comprehensive reform of the ERS. On September 30, 2016, the ERS was designated by the Oversight Board as a "covered instrumentality" pursuant to the provisions of PROMESA. The Act requires covered instrumentalities to develop fiscal plans and accordingly, a pension fiscal reform was included as part of the Commonwealth's fiscal plan which was proposed and approved by the Oversight Board on March 13, 2018.

As a result of the ERS's severe fiscal and liquidity crisis, on May 21, 2018 the Oversight Board filed a voluntary petition under Title III of PROMESA in the United States District Court for the District of Puerto Rico (the "District Court").

NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

b. Benefits provided

Eligibility for retirement. Act 3 establish the following retirement eligibility requirements: (1) Act 447 regular employees upon attaining a range between 59 to 61 years (depending of date of birth) and 10 years of creditable service, (2) Act 1 employees upon attaining 55 years with 30 years of creditable service, (3) System 2000 regular employees upon attaining a range between 61 to 65 years (depending of date of birth) and, (4) Act 3 employees hired after July 1, 2013 upon reaching 67 years. High risk employees (state and municipal police, firefighters and custody officials) under Act 447 and Act 1 will be eligible at 55 years with 30 years of creditable service, for System 2000 employees at 55 years of service and for Act 1 employees hired after July 1, 2013 upon reaching 58 years.

Accrued benefits. All members are entitled to a lifetime annuity based on the balance of the deferred contribution individual account at the time of the retirement calculated based on a factor that will incorporate the individual's life expectancy and a rate of return. For Act 447 and Act 1 active participants all retirement benefits accrued through June 30, 2013 were frozen, and thereafter, all future benefits accrue under Act 3 plan.

These participants will receive a pension at retirement age equivalent to what they have accrued under Act 447 and Act 1 up to June 30, 2013 plus the lifetime annuity corresponding to contributions made to the individual account after July 1, 2013 as described above. Act 447 participants, except police and mayors, may elect to coordinate coverage with Social Security benefits ("Coordinated plan"). Under this option participants are subject to a benefit recalculation upon attainment of the Social Security Retirement Age. For all members, if the balance of the defined contribution individual account is less than $10,000 the amount shall be paid as a lump sum instead of an annuity. Effective July 1, 2013 the minimum monthly pension amount for members who retired or disabled before July 1, 2013 is $500.

Termination benefits. Members are eligible to a lump sum payment of the defined contribution individual account as of the date of the permanent separation of service upon termination of service prior to 5 years of service or if the balance of the defined contribution individual account is less than $10,000.

Deferred retirement. Members are eligible at the applicable retirement eligibility age to a lifetime annuity based on the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) upon termination of service with 5 or more years of service (10 years of creditable service for Act 447 and Act1 members) but prior to the applicable retirement eligibility, provided the member has not taken a lump sum withdrawal from the defined contribution individual account.

Death benefits. For non-retired members their designated beneficiaries will receive a refund of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members). For pensioned members retired prior to June 30, 2013 the annual income to a widow or widower or dependent children is equal to 60% of the retirement benefit payable for life for a surviving spouse or disabled children and payable until age 18 or age 25 if pursuing studies for non-disabled children. For pensioned members retired after June 30, 2013 payments to beneficiaries will be the excess, if any, of the balance of the deferred contribution individual account plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) over the total annuity payments paid to the member and any beneficiaries.

NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

Disability benefits. Members who are permanently separated from service due to total and permanent disability, due to disability pursuant to Act No. 127 of June 27, 1958, as amended, or due to terminal illness, as determined by the Administrator, shall be entitled to the balance of the deferred contribution individual account in a lump sum, or through the grant of an annuity, or any other optional form of payment pursuant to Section 5-110 of Act No. 447, at the option of the participant, plus the accrued benefit as of June 30, 2013 (for Act 447 and Act 1 members) at the applicable retirement eligibility age. Beginning on June 30, 2013, no disability pensions shall be awarded pursuant to Sections 2-107 thru 2-111 of Act No. 447. A disability benefits program is established which shall provide a temporary annuity in the event of total and permanent disability. Disability benefits may be provided through one or more disability insurance contracts with one or more insurance companies authorized by the Office of the Commissioner of Insurance of Puerto Rico to conduct business in Puerto Rico. The determination as to whether a person is partially or totally and permanently disabled, shall be made by the insurance company that issues the insurance policy covering the participant.

Special laws and pensioner additional benefits. The Municipality is required to cover other retirement benefits of its retired employees (if retired prior to July 1, 2013) as required by Commonwealth's laws, including: (1) various special laws – ad-hoc cost-of-living allowance adjustments (COLA) provided in prior years; (2) various special laws –additional minimum pension benefits and, (3) Act 3 retired pensioners "Additional Benefits Program". All of these other retirement benefits are applicable only to employees who retired prior to July 1, 2013, under Act 447 and Act 1. The "Additional Benefits Program" includes: (1) a medication bonus of $100 per member which shall be paid no later than July 15 of each year; (2) a Christmas bonus of $200 per member which shall be paid no later than December 20 of each year and, (3) a matching share of $1,200 for healthcare insurance plan. These costs are billed by ERS and paid by the Municipality through the PayGo system.

c. *Retirement systems reform*

Act No. 106 of August 23, 2018 ("Act 106") was enacted to reform the Commonwealth retirement systems and, among other dispositions, provide the necessary legal and operational structure of the determination and payment of accrued pension benefits as of June 30, 2018, the creation and transition to a new defined contribution plan and the reform of ERS's governance and administration, effective on July 1, 2018. Those dispositions are summarized as follows:

Determination of accrued pension benefits as of June 30, 2018, and payments

Effective July 1, 2018 participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. The ERS created and will maintain, for each participant or actual beneficiary, an individual record as of June 30, 2018 which includes the accrued pension benefits, employment history and accumulated contributions made. All benefits including retirement, disability, death, and other pensioner additional benefits were determined in accordance to the specific benefit structures under Act 447, Act 1, Act 305 and Act 3 and will be paid based on the information provided in the individual record. The accrued pension benefits will be funded through:

- The net proceeds of the sale of ERS's assets,
- A pay-as-you-go ("PayGo") charge to the participant employers determined by ERS and billed by the PRDT,
- Commonwealth's legislative expenditure appropriations,
- Donations by any public or private entity,
- 25% of first or periodic payments on public-private partnership contracts,
- Other funds determined by the Commonwealth's Legislature.

NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

On June 27, 2018 the PRDT issued the Circular Letter No. 1300-46-17 to communicate to the Commonwealth, the Municipalities and other participants of the ERS the conversion procedures to a new PayGo model, effective on July 1, 2018.

Under the PayGo funding, the participant employers directly pay the pension benefits (including other special laws and additional pensioner benefits) as they are due rather than attempt to build up assets to pre-fund future benefits. This funding method allows the retirement systems to continue to pay benefits even after the plans' assets have been exhausted. In addition, as a result of the implementation of PayGo funding, employers' contributions related to additional uniform contributions were eliminated. Payments are made by the employers (the Municipality) through a government treasury single account (TSA) maintained on a separate trust under the custody of PRDT. TSA funds are deposited and maintained in a private commercial bank. It is expected that, as the ERS's assets become depleted, the PayGo charge will increase. On July 20, 2018 ERS sold investments for approximately $297 million. Act 106 includes penalties and specific procedures for collection of unpaid PayGo charges. Each beneficiary, participant or pensioned will have personal collection rights against every incumbent, head of agency, director of budget or finance or any officer with responsibility at government, public enterprise or municipality to claim unpaid contributions starting on the effective date of the Act and demand that they be paid as required. For municipalities, it authorized a legal lien of property tax to be collected by the CRIM through the monthly advances.

Creation and transition to a new defined contribution plan

General - Effective July 1, 2018, a new defined contribution plan ("DC Plan") is created and maintained in a separate trust. It covers all active participants of the ERS as of that date and participants enrolled in the public service after that date. The Retirement Board (as discussed later) is responsible for oversight of the DC Plan; the PRDT currently serves as the trustee and custodian of the DC Plan's assets, which are deposited in a private bank account. The transition to the new DC Plan is currently in process. In accordance with Act 106 requirements, the Retirement Board is evaluating proposals to appoint a plan administrator which will perform recordkeeping and management functions for the DC Plan, including the development and adoption of a plan document, effective July 1, 2019. The transition includes the creation of a separate trust and the transfer of participant accounts.

Participant accounts and contributions - Funds are maintained in individual accounts for each participant which are credited with participant's pre-tax contributions and investment earnings. Participants are required to contribute at least 8.5% of gross salary. The Plan provides for voluntary additional pre-tax contributions as permitted by the Puerto Rico Internal Revenue Code of 2011 ("2011 PR Code"). After July 1, 2019, participants may direct the investment of their contributions into various investment options offered by the DC Plan.

Payment of benefits - Upon termination of service a participant or the participant beneficiaries may elect to receive an amount equal to the value of the participant's interest in his or her account in a lump-sum amount, maintain his or her account in the DC Plan, or roll-over their account to a qualified plan under the 2011 PR Code. Upon participant's death the account balance will be distributed to its designated beneficiaries. Distributions are subject to income tax in accordance with the provisions of the 2011 PR Code. For participants of the DC Plan with accrued pension benefits as of June 30, 2018, benefits will include amounts of participant's interest in his or her account plus accrued pension benefits funded through the PayGo system.

Reform of ERS's governance and administration

Act 106 creates a Retirement Board composed of thirteen (13) members (government officials, representatives of teachers, judicial system, public corporations and mayors) which replaces the Board of Trustees and perform overall governance of all retirement systems, including ERS, the Teachers and Judiciary Retirement Systems. ERS's employees that are not retained under the new administrative structure will be transferred to public agencies in conformity to Act No. 8 of 2018.

NOTE 14 – EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

d. ***Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions; other required disclosures under GASB Statement 73***

As discussed above, pursuant to Act 106, participants ceased to accrue new pension benefits and are no longer able to make direct credit payments or to make additional contributions to the ERS. In addition, benefit payments are made through a PayGo funding administered by the PRDT. As a result, the plans operated by ERS under various benefit structures prior to July 1, 2017 are administered through a trust that do not meet the requirements of GASB Statement No. 68 as of July 1, 2017 and instead, the employers are subject 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 Statement 68.* Since the ERS has not issued audited financial statements as of and for the fiscal year ended June 30, 2022 nor has provided to the Municipality certain required information necessary to properly implement the provisions of *GASB Statement No. 73* as of and for the fiscal year ended June 30, 2022, amounts related to pensions reported in the government-wide financial statements are according to unaudited financial information issued for fiscal year ended on June 30, 2022. In addition, applicable disclosures and required supplementary information have been omitted.

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

a. 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.

b. 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).

c. *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.

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

d. ***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, 2022, nor has it provided the Municipality with the audited schedules of employment allocations and OPEB amounts by employer as of June 30, 2022 (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, 2022. As a result, amounts reported in the government-wide financial statements are according to unaudited financial information issued for fiscal year ended on June 30, 2022.

NOTE 16 – TAX ABATEMENTS

Commonwealth of Puerto Rico Agreements

Governments may use tax abatements to reduce the imposition of taxes to private entities in exchange for a given set of objectives, including economic development, urban renewal, promoting industries, and others. A tax abatement is a reduction in tax revenues 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 after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. For the fiscal year ended June 30, 2022, the Municipality abated the following taxes based on the imposition of state laws governing the agreements entered into by the Commonwealth and the entities:

Government granting the abatement and law or program	Purpose of the program	Type of tax being abated	Taxes Abated
P.R. Treasury Department, Section 1101 (a) (6) of the Internal Revenue Code of Puerto Rico	Promote non-profit organizations.	Real and personal property taxes, and volume of business taxes.	Real and personal taxes: Abated: $4,447
P.R. Tourism Company, Act No. 74 of 2010	To provide incentives that will allow for substantial growth of the island tourism.	Real and personal property taxes, volume of business taxes and construction excise taxes.	Real and personal taxes: Abated: $10,555
P.R. Industrial Development Company, Tax Incentives Act of 1998 (Act No. 135 of December 2, 1997 as amended)	Stimulate the formation of local capital; promote the development of manufactured articles in P.R.; promote the development of small and medium businesses, among others.	Real and personal property taxes, volume of business taxes and construction excise taxes.	Real and personal taxes: Abated: $1,835

NOTE 17 – CONTINGENCIES

A. ENCUMBRANCES

The Municipality has reported outstanding encumbrances amounting to $49,226 in the general fund at June 30, 2022. The Municipality intends to honor these encumbrances, which will continue to be liquidated under the current year's budget during a lapse period that extends into the subsequent fiscal year.

B. CLAIMS AND JUDGMENTS

The Municipality is defendant in various legal proceedings pertaining to matters incidental to the performance of routine governmental operations. Under Act No. 104 of June 25, 1955, as amended, persons are allowed to sue the Municipality only for causes of actions set forth in said Act to a maximum amount of $75,000 or $150,000 if it involves actions for damages to more than one person or where a single injured party is entitled to several causes of action. Under certain circumstances, as provided in Act No. 9 of November 26, 1975, as amended, the Municipality may provide its officers and employees with legal representation, as well as assume the payment of any judgment that may be entered against them. There is no limitation on the payment of such judgment.

In addition, the Municipality is a defendant or co-defendant in several legal proceedings, which are in discovery stage. Certain of these claims are covered by insurance. Legal counsels with the information currently available cannot determine the final outcome of these proceeding. However, it has been the Municipality's experience that such actions are settled for amounts substantially less than the claim amounts.

It is management's opinion, based on the advice of the legal counsel, that the potential claims against the Municipality not covered by insurance will not materially affect the financial resources for its payment. All potential claims are accrued in the financial statements at June 30, 2022.

C. FEDERAL GRANTS

The Municipality receives financial assistance from the federal government in the form of grants and entitlements. Receipts of grants are generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal law and regulations, including the expenditure of resources for eligible purposes. Substantially all grants are subject to audit under Uniform Guidance of the Office of Management and Budget of the United States of America (Uniform Guidance). Disallowance as a result of these audits may become liabilities of the Municipality.

D. CONSTRUCTION

The Municipality had commitments at June 30, 2022 of approximately $150,000 for the construction, improvements, or renovation of several capital facilities and the capital assets.

E. EFFECT OF FISCAL AND ECONOMIC CONDITIONS

The Municipality faces fiscal and economic risks and challenges due to different conditions including, among others, the economic and fiscal crisis of the Commonwealth, the lack of financing alternatives from commercial banking and the impact of COVID-19:

NOTE 17 – CONTINGENCIES (CONTINUED)

Commonwealth's economic and fiscal crisis

All of Puerto Rico's 78 municipalities are recipients of the Commonwealth municipal appropriation or equalization fund. To incentivize a new operating model between the central and municipal governments, as well as municipal operational changes, prior Fiscal Plans reduced this appropriation. In FY2018, the total municipal appropriation was $220 million (a reduction of $110 million relative to the prior year). In FY2019, it was reduced to $176 million, and in FY2020, as stipulated in the 2019 Fiscal Plan, it was further reduced to $132 million. This amount remained the same for FY2021 as a planned reduction was paused to provide support to municipalities during the COVID19 pandemic, but the appropriation will be phased-out and eliminated by FY2025. The transfer in FY2022 will decrease to $88 million. Given this decrease and the eventual phase out of transfers to municipalities, the imperative to execute strategic efforts to increase revenues, maximize investment of federal recovery funds and decrease operational costs to maintain fiscal sustainability is critical. Municipalities are often on the front lines of providing individual and community services and were demonstrably engaged in COVID-19 response and recovery. This recovery is in addition to ongoing efforts to recover from the natural disasters of hurricanes and earthquakes. Through stimulus measures, including the ARP Act and CARES Act, as well as significant disaster relief funds, municipalities will receive substantial, time limited, financial aid to support economic redevelopment.

The Municipality cannot adequately estimate the possible effects of the elimination of the Commonwealth's municipal appropriation on its operations in future fiscal years.

NOTE 18 – FUND BALANCE

As of June 30, 2022, the fund balance (deficit) classifications are as follows:

Fund Balance (Deficit)	General Fund	Debt Service Fund	State Assignment Fund	Other Governmental Fund	Total
Restricted for:					
General Government	$ -	$ -	$ -	$ 929,402	$ 929,402
Public Work	-	-	4,023,739	183,629	4,207,368
Education	-	-	-	9,886	9,886
Debt Service	-	809,073	-	-	809,073
Committed for:					
Public Work	-	-	-	315,000	315,000
Assigned for:					
Mayor and Municipal Legislature	10,145	-	-	-	10,145
General Government	31,411	-	-	-	31,411
Public Safety	1,596	-	-	-	1,596
Public Work	386	-	-	965,369	965,755
Culture and Recreation	4,007	-	-	-	4,007
Human Services and Welfare	440	-	-	-	440
Education	1,241	-	-	-	1,241
Unassigned	1,434,661	-	-	(284,930)	1,149,731
Total Fund Balance (Deficit)	**$ 1,483,887**	**$ 809,073**	**$ 4,023,739**	**$ 2,118,356**	**$ 8,435,055**

NOTE 19 – RESTATEMENTS

During the current fiscal year, the Municipality revised its government-wide financial statements, which resulted in adjustments to deferred outflows/ inflows of resources and long term debt.

Government-Wide Financial Statements

The following schedule presents a summary of the prior-period adjustments recorded in the accompanying Statement of Net Position, and reconciles the total net position balance at June 30, 2021, as previously reported by the Municipality, to the beginning net position, as restated in the accompanying GWFS:

	Governmental Activities
Beginning Balance 06/30/21	$ 7,283,035
Adjustment to deferred outflows of resources- pension related	(1,252,112)
Adjustment to deferred inflows of resources- pension related	1,151,597
Adjustment to OPEB liability	(150,759)
Adjustment to pension liability	7,966,990
Beginning Balance 06/30/21, restated	**$ 14,998,751**

NOTE 20 – SUBSEQUENT EVENTS

Puerto Rico Hurricane Fiona (DR-4671-PR)

On September 18, 2022, Hurricane Fiona devastated Puerto Rico. The Hurricane caused significant economic and infrastructure damages disrupting the daily lives of approximately 3.4 million of residents, including housing, infrastructure, environment, safety, health and social services, and government and municipal operations. An emergency, and subsequently a mayor disaster declaration was issued by the U.S, President for the entire island of Puerto Rico. Therefore, the Municipality is eligible to apply for assistance to mitigate the disaster caused by Hurricane Fiona.The Municipality is performing a preliminary assessment about all suffered damages in its public facilities and infrastructure, in order to apply for Federal and State assistance.

CRIM Debt Settlement Agreement - Act No. 146-2001 and Act No. 42-2000

Pursuant to Section 207 of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) must approve all debt transactions by the Government of Puerto Rico or its instrumentalities. In connection with this responsibility, on August 1, 2022, the Oversight Board approves the Debt Transaction described therein (the “Debt Transaction”). The Debt Transaction, consists of a Settlement Agreement (the “Settlement”) between the Municipal Revenue Collection Center (“CRIM,” for its Spanish acronym) and the Government Development Bank (“GDB”) Debt Recovery Authority (the “DRA”) providing for the consensual settlement of: (i) the term loan in the original principal amount of $166,500,000 granted pursuant to a Loan Agreement by and between GDB and CRIM dated June 28, 2001, as amended, to cover the deficit that resulted from the payment of excess remittances to municipalities over several fiscal years (the “2001 Term Loan”), and (ii) the term loan in the original principal amount of

NOTE 20 – SUBSEQUENT EVENTS (CONTINUED)

$105,000,000 granted pursuant to a Loan Agreement by and between GDB and CRIM dated March 18, 2002, as amended, to repurchase certain municipal property tax liens that had been sold to the Puerto Rico Public Finance Corporation in 1998 (the "2002 Term Loan" and, together with the 2001 Term Loan, the "CRIM Loans"). The CRIM Loans were subsequently transferred by GDB to the DRA pursuant to the terms of the Master Transfer Agreement between GDB and the DRA in connection with GDB's debt restructuring process under Title VI of PROMESA.

The Settlement brings resolution to approximately $130,906,530 of legacy debt dating back to the early 2000s. It provides much needed cash flow relief by fully settling the outstanding balances of 59 municipalities, in addition to agreeing to 3-year and 5-year shortfall notes for 13 municipalities (the "Shortfall Notes").

Management has evaluated subsequent events through March 30, 2023, which is the date the financial statements were available to be issued and determined that no other material subsequent events require disclosure or an estimate to be recorded as June 30, 2022.

End of Notes

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

NOTE TO BUDGETARY COMPARISON SCHEDULE- GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted amounts		Actual amounts (budgetary basis)	Variance with final budget – over (under)
Revenues:	Original	Final		
Property taxes	$ 579,380	$ 579,380	$ 579,380	$ -
Volume of business taxes	218,477	218,477	179,528	(38,949)
Sales taxes	1,010,878	1,010,878	1,195,152	184,274
Intergovernmental	957,693	957,693	957,693	-
Construction excise taxes	150,000	150,000	159,162	9,162
Rent	61,372	61,372	60,890	(482)
Miscellaneous	496,501	496,501	674,189	177,688
Total revenues	3,474,301	3,474,301	3,805,994	331,693
Expenditures:				
Mayor and municipal	774,536	657,282	590,889	66,393
General government	1,713,522	1,649,824	1,540,442	109,382
Public safety	202,556	173,442	162,622	10,820
Public works	269,423	242,403	248,115	(5,712)
Culture and recreation	223,344	195,843	183,214	12,629
Health and sanitation	97,140	76,990	69,087	7,903
Human services and welfare	159,708	131,895	123,243	8,652
Urban development	29,072	24,622	21,274	3,348
Education	5,000	7,000	5,109	1,891
Operating transfers	-	315,000	315,000	-
Total expenditures	3,474,301	3,474,301	3,258,995	215,306
Excess (deficiency) of revenues over expenditures and encumbrances	**$ -**	**$ -**	**$ 546,999**	**$ 546,999**

Reconciliation of differences:	
Sources/inflows of financial resources:	
Actual amounts (budgetary basis) "available for appropriations" from the budgetary comparison schedule	$ 3,805,994
Differences - budgetary basis to GAAP:	
GAAP adjstments to revenues	237,233
Total revenues and as reported on the statement of revenues, expenditures and changes in fund balances	**$ 4,043,227**
Uses/outflows of financial resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule (including transfer out to other funds)	$ 3,258,995
Differences - budgetary basis to GAAP:	
Prior year encumbrances recorded as expenditures for GAAP purposes	25,700
Encumbrances for supplies ordered but not received are reported in the year the order is place for budgetary purposes	(49,226)
GAAP adjustments to expenditures	209,411
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(315,000)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances	**$ 3,129,880**

The notes to the required supplementary information are an integral part of this schedule.

NOTE TO BUDGETARY COMPARISON SCHEDULE- GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY CONTROL

The Municipality's annual budget is prepared on the budgetary basis of accounting, which is not in accordance with GAAP, and represents departmental appropriations recommended by the Mayor and approved by the Municipal Legislature prior to the beginning of the fiscal year. Amendments to the budget require the approval of the Municipal Legislature. Transfers of appropriations within the budget, known as Mayor's Resolutions, do not require the approval of the Municipal Legislature.

The Municipality prepares its annual budget including the operations of the General Fund.

For budgetary purposes, encumbrance accounting is used. The encumbrances (i.e., purchase orders, contracts) are considered expenditures when incurred. For GAAP reporting purposes, encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The unencumbered balance of any appropriation at the end of the fiscal year will lapse at the end of such fiscal year. Other appropriations, mainly capital project 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 annual budget as presented in the Budgetary Comparison Schedule-General Fund is the budget ordinance at June 30, 2021 representing the original budget. There were no supplemental appropriations for the year ended June 30, 2022.

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INDEPENDENT AUDITOR'S 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
Members of the Municipal Legislature
Municipality of Culebra
Culebra, 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, each major fund, and the aggregate remaining fund information of Municipality of Culebra, Puerto Rico, (Municipality) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Municipality's, basic financial statements and have issued our report thereon dated March 30, 2023. An adverse of opinion was issued in the governmental activities because the Municipality did not have complete and accurate accounting records of capital assets at June 30, 2022 and we were unable to obtain sufficient and competent evidential matter of the capital assets, accumulated depreciation and net capital assets include in the accompanying Statement of Net Position as of June 30, 2022. Also the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill, and we were unable to obtain sufficient appropriate audit evidence about the proportional share used to determine the amount reported as deferred outflows/inflows of resources, liabilities, and expenses relating to pension and other postemployment benefits of the governmental activities.

Report on 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002 and 2022-003 that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S 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*

(Continued)

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002 and 2022-003.

Municipality's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Municipality's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Municipality's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Torres-Fred & Co. P.S.C

TORRES-FRED & CO, PSC
CERTIFIED PUBLIC ACCOUNTANT
VILLALBA, PUERTO RICO
MARCH 30, 2023
License No. PSC-280
Expire December 1, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Municipality of Culebra, Puerto Rico, (Municipality) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Municipality's major federal programs for the year ended June 30, 2022. Municipality's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Municipality's 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, 2022.

Basis for Opinion on Each Major Federal Program

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 Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Municipality and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Municipality's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Municipality's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Municipality's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Municipality's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Municipality's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Municipality's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-004. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Municipality's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Municipality's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (continued)

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Torres-Fred & Co. P.S.C

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MARCH 30, 2023
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Expire December 1, 2025

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COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

SCHEDULE OF EXPENDITURE OF FEDERAL AWARD

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing	Pass-Through Entity Identifiying Number	2021-2022 Federal Expenditures	Expenditure to Subrecipient
U.S. DEPARTMENT OF AGRICULTURE:				
Pass-through the Commonwealth of Puerto Rico - Department of Education:				
Child and Adult Care Food Program	10.558	N/AV	$ 8,782	$ -
Total U.S. Department of Agriculture			**8,782**	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Pass-Through State - State Housing Department				
Community Development Block Grants - State Program	14.228	N/AV	1,000,712	-
Total U.S. Department of Housing and Urban Development			**1,000,712**	-
U.S. DEPARTMENT OF TREASURY:				
Pass-through the Commonwealth of Puerto Rico - AAFAF:				
Coronavirus Relief Fund	21.019	N/AV	1,143,333	-
Pass-through the Commonwealth of Puerto Rico - Health Department:				
Coronavirus Relief Fund	21.019	N/AV	149,093	-
			1,292,426	-
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/AV	689	-
Pass-through State - PR Fiscal Agency and Financial Advisory Authority				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/AV	489,276	-
			489,965	-
Total U.S. Department of Treasury			**1,782,391**	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE				
Pass-Through Office of Governor, Regional Elderly Office:				
Special Program for the Aging, Title III	93.045	N/AV	51,551	-
Pass-Through the Commonwealth of Puerto Rico – Administration for Children and Families:				
Child Care and Development Block Grant	93.575	N/AV	138,378	-
Total U.S. Department of Health and Human Service:			**189,929**	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Program:				
Community Disaster Loans	97.030	N/AV	420,344	-
Pass-Through the – Central Office for Recovery, Reconstruction and Resiliency for Puerto Rico				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/AV	565,944	-
Total U.S. Department of Homeland Security:			**986,288**	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 3,968,102**	**$ -**

NOTE TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARD

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal grant activity of the Municipality of **Culebra**, Puerto Rico (Municipality) under programs of the Federal government for the fiscal year ended June 30, 2022. The information in the 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 amounts presented in or used in the preparation of the basic financial statements. The reporting entity is defined in Note 1 (B) to the basic financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. The Schedule is prepared from Municipality's accounting records and presents only a selected portion of the operations of the Municipality, it is not intended to, and does not present, the financial position or changes in net position of the Municipality.
2. The Municipality in accordance with the terms and conditions of the grants, records the financial transactions which are consistent with accounting principles generally accepted in the United States of America.
3. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable or when actually paid, whichever occurs first.
4. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, except for the programs Section 8 Housing Choice Vouchers (HCV) and Disaster Grants- Public Assistance. Expenditures for HCV Program are equal to the ACC subsidy for the PHA fiscal period. Expenditures for Disaster Grants- Public Assistance are recognized in the period when; (a) FEMA has approved the PW and (b) eligible expenditures are incurred.

NOTE 3 – ASSISTANCE LISTING NUMBER

The Assistance Listing Number, formerly known as the Catalog of Federal Domestic Assistance (CFDA) Number, is a five-digit number assigned in the awarding document for all Federal assistance awards, including Federal grants and cooperative agreements. This number is a program identification number. The first two digits identify the federal department or agency that administers the program, and the last three numbers are assigned by numerical sequence.

State or local government redistributions of federal awards to the Municipality, known as "pass–through awards", should be treated by the Municipality as though they were received directly from the federal government. The Uniform Guidance requires the schedule to include the name of the pass–through entity and the identifying number assigned by the pass-through entity for the federal awards received as a sub recipient. Numbers identified as N/A are not applicable and numbers identified as N/AV are not available.

NOTE 4 – INDIRECT COST RATE

The Municipality has elected not to use the 10-percent de minimis cost rate allowed under the Uniform Guidance.

NOTE 5 – MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results Section of the Schedule of Findings and Questioned Costs.

NOTE 6 – RELATIONSHIP TO FINANCIAL STATEMENTS

Expenditures of federal awards are reported in the Municipality's Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds as follows: Coronavirus Relief Fund - $1,292,426 and Other Governmental Funds - $2,675,676.

NOTE 7 – COMMUNITY DISASTER LOANS

In fiscal year 2017-2018, FEMA issued to the Municipality a five-year promissory note for a maximum amount of $1,349,746 for financial assistance under the Community Disaster Loans ("CDL") program, bearing interest at 2.75% annually. The program helps local governments to overcome a loss in revenues as a result of a natural disaster, in order to perform its governmental operational functions. Neither principal nor interest payments are required until maturity. The terms of the loan provide that if the Municipality has not recovered sufficiently to meet its operating budget after three full fiscal years, repayment of all or part of the loan may be cancelled. The principal balance at June 30, 2022, was $674,873. Federal statutes and regulations do not impose continuing compliance requirements on the outstanding balance of the loan, other than the repayment of the loan. Therefore, the outstanding balance of the loan is not included in the face of the Schedule. Program transactions during fiscal year 2021-2022 year are as follows:

Description	Amount
Outstanding note balance, at beginning of year	$ 674,873
Note advances received during fiscal year 2021-2022	674,873
Note cancellation during fiscal year 2021-2022	(674,873)
Total outstanding note balance, June 30, 2022	$ 674,873
Current year loan expenditures	$ 420,344

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, Section 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". Therefore, the outstanding balance ($674,873) as of September 30, 2021, of the referenced CDL was cancelled pursuant to P.L. 117-43.

End of Notes

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I. Summary of Auditor's Results:

Part I. Financial Statements

1. Opinion Units	Type of Opinions
Governmental Activities	Adverse
Governmental Fund-Financial Statement:	
General Fund	Unmodified
Debt Service Fund	Unmodified
State Assignments Fund	Unmodified
Coronavirus Relief Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

2. Material weakness(es) identified?

[X] **YES** [ ] **NO**

3. Significant deficiency(ies) identified?

[ ] **YES** [X] **NONE REPORTED**

4. Noncompliance material to financial statements noted?

[X] **YES** [ ] **NO**

Part II. Federal Awards

1. Type of auditor's report issued on compliance for major programs**:**

Community Developments Block Grant	Unmodified
Coronavirus Relief Fund	Unmodified

2. Material weakness(es) identified?

[ ] **YES** [X] **NO**

3. Significant deficiency(ies) identified?

[ ] **YES** [X] **NONE REPORTED**

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Part II. Federal Awards (Continued)

4. Audit finding required to be reported under Uniform Guidance:

[X] **YES** [ ] **NO**

5. Major Programs:

CFDA Number (s)	Federal Program Grantor and Program Name
14.228	Community Developments Block Grant
21.019	Coronavirus Relief Fund

6. Dollar threshold used to distinguish Type A and Type B programs: $750,000

7. Auditee qualified as Low-risk auditee?:

[ ] **YES** [X] **NO**

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MUNICIPALITY OF CULEBRA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION II – Financial Statements Finding and Questioned Costs

FINDING	**2022-001**
REQUIREMENT	**ACCOUNTING RECORDS- CAPITAL ASSETS**
TYPE OF FINDING	***MATERIAL WEAKNESS-INSTANCE OF NON COMPLIANCE***
CONDITION	The Municipality has not recorded certain general infrastructure assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Also has not maintained complete and adequate records in order to obtain sufficient and competent evidential matter of the capital assets, accumulated depreciation and net capital assets, stated at $16,257,689, $3,607,339 and $12,650,350, respectively, in the accompanying Statement of Net Position as of June 30, 2022. As a result, we were unable to determine whether any adjustments to these amounts were necessary.
CRITERIA	Article 2.095 of State Act Number 107 of August 14, 2020 states that the Municipality should maintain updated property accounting records. Also, the GASB Statement No. 34 requires that all capital assets, including infrastructure, must be presented in the Statement of Net Assets and that these assets must be depreciated during its useful life.
CAUSE	The Municipality lack of adequate capital assets record, and noncompliance with the State Act Number 107 and GASB 34.
EFFECT	The Municipality's Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality.
RECOMMENDATION	We recommend that the Municipality should take a capital assets inventory and reconcile it with the subsidiary ledger. Management should continue the compilation of documents to support the value, completeness and ownership of its capital assets, including infrastructure, to comply with the requirements of the GASB Statement No. 34.
MANAGEMENT RESPONSE	We concur with the finding

MUNICIPALITY OF CULEBRA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION II – Financial Statements Finding and Questioned Costs (continued)

FINDING	**2022-002**
REQUIREMENT	**ACCOUNTING RECORDS- MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE COSTS**
TYPE OF FINDING	***MATERIAL WEAKNESS- INSTANCE OF NON COMPLIANCE***
CONDITION	The Municipality did not comply with the requirement established in GASB No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure costs. At June 30, 2022, the Municipality has not establish the necessary provision in its budget nor has include in the accompanying Statement of Net Position a liability for closure and post-closure care costs of the Municipality solid waste landfill
CRITERIA	Regulation set forth by the U.S. Environmental Protection Agency (EPA) in it “Solid Waste Disposal Facility Criteria”; the Municipality is required to place a final cover on the Municipality’s solid waste landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for 30 years after closure. GASB No. 18 requires the Municipality to perform a study of the activities that need to be implemented at the Municipality’s solid waste landfill facilities to guarantee the maximum yield of available space and to comply with applicable state and federal regulations. Based on that study, the Municipality must include a liability for closure and post closure care cost in its statement of net position at June 30, 2022.
CAUSE	The Municipal administrators failed to recognize a liability in the Financial Statement at June 30, 2022, in accordance with the requirement of the EPA and in compliance with GASB 18.
EFFECT	The Municipality’s Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality. Also the Municipality is not in compliance with GASB No. 18 and the Solid Waste Disposal Facility Criteria issued by the U.S. Environmental Protection Agency (EPA).
RECOMMENDATION	We recommend that the Municipality should perform the study of the activities that need to be implemented at the Municipality’s solid waste landfill facilities and determine and include the amount of the liability that should be reported in the governmental activities.
MANAGEMENT RESPONSE	We concur with the finding

MUNICIPALITY OF CULEBRA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION II – Financial Statements Finding and Questioned Costs (continued)

FINDING	**2022-003**
REQUIREMENT	**ACCOUNTING RECORDS- RECOGNITION AND REPORTING OF NET PENSION LIABILITY AND POSTEMPLOYMENT BENEFIT OTHER THAN PENSIONS**
TYPE OF FINDING	***MATERIAL WEAKNESS- INSTANCE OF NON COMPLIANCE***
CONDITION	The Municipality has implemented partially the requirements of GASB 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 No. 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, 2021 (measurement date) has not been audited by a CPA firm.
EFFECT	The Municipality's Government Wide Financial Statements do not present fairly, the financial position of the governmental activities, and the change in financial position of the Municipality.
RECOMMENDATION	We recommend the Municipality that they should engage an actuarial firm to determine the total pension liability and related expense.
MANAGEMENT RESPONSE	We concur with the finding

MUNICIPALITY OF CULEBRA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION III – Federal Award Finding and Questioned Costs

FINDING **2022-004**

FEDERAL PROGRAM **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (CFDA NO. 14.228) DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH STATE HOUSING DEPARTMENT**

CATEGORY **INTERNAL CONTROL/COMPLIANCE**

NONCOMPLIANCE **EQUIPMENT AND REAL PROPERTY MANAGEMENT**

TOPIC SENTENCE Lack of controls over property and equipment acquired with Federal Funds.

CONDITIONS The Municipality and the Community Development Block Grant Program (CDBG) are not maintaining adequate internal controls over property and equipment items acquired with Federal Funds. In testing property and equipment, we noted the following:

- The property records do not indicate, among other things the source of the property, who holds title, the acquisition date, cost of the property, percentage of Federal participation in the cost of the property, use and condition of the property, and any ultimate disposition data including the date of disposal.

- The CDBG Program did not count with a general ledger or a property subsidiary ledger where all property and equipment transactions are registered. For such reason, we could not ascertain that all capital outlays and property dispositions were recorded. In addition, related annual depreciation is not being calculated and accounted for.

CRITERIA 24 CFR 85.32(d) establishes that procedures for managing equipment will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

MUNICIPALITY OF CULEBRA, PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SECTION III – Federal Award Finding and Questioned Costs (continued)

FINDING **2022-004 (continued)**

24 CFR 85.20 (b)(3), establishes that effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgratees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

CAUSE

The CDBG Program has inadequate internal control procedures that guarantee adequate records, registering and safeguarding of property and equipment.

EFFECT

Due to the lack of internal controls and property accounting records, we could not validate the accuracy and completeness of the annual physical inventory report and any other related report against an accounting general ledger accounts.

The Municipality is exposed to the risk of possible unauthorized use and disposition of equipment due to the lack of internal controls and property records. In addition, sanctions could be imposed by the Lead Agency State CDBG Program or the federal awarding agency.

RECOMMENDATION

The Property Division must require each office, department and federal program that acquires property and equipment to submit a report including a full description of the assets, location, use, responsible person, cost, and any other pertinent data. In addition, the CDBG Program and the Accounting Department should establish a property control account and a subsidiary ledger to provide for the reconciliation of property.

QUESTIONED COST: None

MANAGEMENT RESPONSE We concur with the finding

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA
Corrective Action Plan
Fiscal Year Ended June 30, 2022

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Super Circular Uniform Guidance

Audit Period: July 1, 2021 – June 30, 2022 Fiscal Year: 2021-2022

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director Phone: (787) 742-3116

Original Finding Number	Statement of Concurrence or Non-concurrence	Corrective Action
2022-001	We concur with the finding.	The Property Division finished recently, a physical inventory of the capital assets, especially furniture, equipment, and vehicles of the Municipality. We will continue with the data entry of the inventory in the property module of the accounting system, with the technical support of the accounting system provider's staff. In addition, we gave instructions to the Property Division to continue updating the physical inventory and reconcile it with the capital assets records. Finally, we are considering engaging with an external consultant to support the Property Division, in the process of gathering the necessary information related to the cost, completeness, and ownership of its infrastructure assets, to comply with the requirements of the GASB Statement 34. Implementation Date: June 30, 2023 Responsible Person: Mr. Pedro J. Padrón Vargas Finance Department Director
2022-002	We concur with the finding.	The Municipality's management is considering engaging with a professional to perform the required studies to determine a reasonable estimate of the closure and post-closure costs of the landfill facilities, so that the corresponding liability can be correctly reported in the governmental activities as of June 30, 2023. Implementation Date: June 30, 2023 Responsible Person: Mr. Pedro J. Padrón Vargas Finance Department Director

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA
Corrective Action Plan
Fiscal Year Ended June 30, 2022

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Super Circular Uniform Guidance

Audit Period: July 1, 2021 – June 30, 2022

Fiscal Year: 2021-2022

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director

Phone: (787) 742-3116

Original Finding Number	Statement of Concurrence or Non-concurrence	Corrective Action
2022-003	We concur with the finding.	On July 6, 2022, the State Employees' Retirement System Administration (ERS), issued the Financial Reporting Valuation Report for the GASB 73 and 75, for the reporting year July 1, 2020 to June 30, 2021. However, this report was not audited. In the meanwhile, we proceeded to adjust the pension and OPEB liabilities and the deferred outflows/ inflows of resources as of June 30, 2022, using the most recent Financial Reporting Valuation Report issued by the ERS. Implementation Date: June 30, 2023 Responsible Person: Mr. Pedro J. Padrón Vargas Finance Department Director
2022-004	We concur with the finding.	The Property Division and the Federal Program Department will reconcile the physical inventory of the machinery, equipment, and vehicles acquired with CDBG funds with the capital assets subsidiary ledger. Also, we will include in the subsidiary of capital assets a full description of the assets, location, use, responsible person, cost, among others. Implementation Date: June 30, 2023 Responsible Person: Mrs. Yamira Munet Federal Program Administrative Assistant

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA
Corrective Action Plan
Fiscal Year Ended June 30, 2022

Audit Report: Reports on Compliance and Internal Control in Accordance with Government Auditing Standards and OMB Super Circular Uniform Guidance

Audit Period: July 1, 2021 – June 30, 2022 Fiscal Year: 2021-2022

Principal Executive: Hon. Edilberto Romero Llovet, Mayor

Contact Person: Mr. Pedro J. Padrón Vargas, Finance Director Phone: (787) 742-3116

CERTIFIED BY: (signature and date)

Edilberto Romero Llovet
Hon. Edilberto Romero Llovet, Mayor 29 de marzo de 2023

Signature Date

Mr. Pedro J. Padrón Vargas, Finance Director 29 de marzo de 2023

Signature Date

COMMONWEALTH OF PUERTO RICO
MUNICIPALITY OF CULEBRA

SUMMARY OF SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1- AUDIT FINDING THAT HAVE BEEN FULLY CORRECTED:

2020-001

2- AUDIT FINDING NOT CORRECTED OR PARTIALLY CORRECTED:

FINDING NUMBER	ASSISTANCE LISTING NUMBER	QUESTIONED COST	COMMENTS
2020-001-Accounting Records-Bank Balance		None	Corrected
2020-002- Accounting Records-Capital Assets		None	Not Corrected. Finding Repeated in the current year (See Finding 2022-001)
2020-003- Accounting Records-Municipal Solid Waste landfill closure and post-closure care and maintenance costs		None	Not Corrected. Finding Repeated in the current year (See Finding 2022-002)
2021-001- Accounting Records-Capital Assets		None	Not Corrected. Finding Repeated in the current year (See Finding 2022-001)
2021-002- Accounting Records-Municipal Solid Waste landfill closure and post-closure care and maintenance costs		None	Not Corrected. Finding Repeated in the current year (See Finding 2022-002)
2021-003- Equipment and Real Property Management	14.228	None	Not Corrected. Finding Repeated in the current year (See Finding 2022-004)

END OF SCHEDULE

Municipio de Culebra
Informe de presupuesto original

Fecha: 6/30/2023 Cuenta: Todas Presupuesto: FY2024	Ordenado por: Id. presupuesto Incluir: Ninguno

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación	
Cuenta	**Tole-rancia Descripción**			**Periodo**	**Monto**
FY2024	RESPLUCION NUM 14 SERIE 2022-	Approved	ppadron	06/30/2023	
01-01-01-9101	100.00% EMPLEADOS REGULARES			Jul-2023	$28,620.00
01-01-01-9131	100.00% SEGURO SOCIAL FEDERAL			Jul-2023	2,288.88
01-01-01-9141	100.00% PLAN MEDICO			Jul-2023	1,800.00
01-01-01-9170	100.00% BONO DE VERANO			Jul-2023	300.00
01-01-01-9171	100.00% BONO NAVIDENO			Jul-2023	1,000.00
01-01-01-9327	100.00% COMPRA DE EQUIPOS			Jul-2023	4,000.00
01-01-01-9425	100.00% SERVICIOS LEGALES			Jul-2023	27,500.00
01-01-04-9401	100.00% DIETAS ASAMBLEISTAS			Jul-2023	7,000.00
01-01-04-9406	100.00% ADIESTRAMIENTO			Jul-2023	200.00
01-01-04-9421	100.00% GASTOS DE VIAJE			Jul-2023	500.00
01-01-04-9451	100.00% RENTA DE EQUIPOS			Jul-2023	2,800.00
01-01-04-9465	100.00% MISCELANEOS			Jul-2023	1,000.00
01-02-01-9101	100.00% EMPLEADOS REGULARES			Jul-2023	280,596.00
01-02-01-9104	100.00% PROGRAMA PRE-RETIRO VOLUNTARIO			Jul-2023	45,468.00
01-02-01-9105	100.00% EMPLEADOS TRANSITORIOS			Jul-2023	8,784.00
01-02-01-9131	100.00% SEGURO SOCIAL FEDERAL			Jul-2023	26,809.27
01-02-01-9141	100.00% PLAN MEDICO			Jul-2023	18,000.00
01-02-01-9170	100.00% BONO DE VERANO			Jul-2023	3,600.00
01-02-01-9171	100.00% BONO NAVIDENO			Jul-2023	12,000.00
01-02-01-9327	100.00% COMPRA DE EQUIPOS			Jul-2023	1,000.00
01-02-01-9406	100.00% ADIESTRAMIENTO			Jul-2023	1,000.00
01-02-01-9411	100.00% SERVICIOS PROFESIONALES			Jul-2023	40,000.00
01-02-01-9425	100.00% SERVICIOS LEGALES			Jul-2023	130,000.00
01-02-01-9444	100.00% CUOTAS			Jul-2023	3,000.00
01-02-04-9421	100.00% GASTOS DE VIAJE			Jul-2023	6,000.00
01-02-04-9451	100.00% RENTA DE EQUIPOS			Jul-2023	1,900.00
01-02-04-9465	100.00% MISCELANEOS			Jul-2023	30,000.00
01-02-05-9415	100.00% RELACIONES PUBLICAS			Jul-2023	3,000.00
01-02-07-9449	100.00% BECAS			Jul-2023	30,000.00
01-02-31-9447	100.00% DONACIONES			Jul-2023	30,000.00

Municipio de Culebra

Informe de presupuesto original

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación

Cuenta	Tolerancia	Descripción	Periodo	Monto
01-03-01-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	204,684.00
01-03-01-9105	100.00%	EMPLEADOS TRANSITORIOS	Jul-2023	100,656.00
01-03-01-9114	100.00%	CARGO DE PAYGO	Jul-2023	165,762.48
01-03-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	24,850.26
01-03-01-9141	100.00%	PLAN MEDICO	Jul-2023	16,200.00
01-03-01-9145	100.00%	SEGURO POR DESEMPLEO	Jul-2023	20,000.00
01-03-01-9151	100.00%	FONDO SEGURO ESTADO	Jul-2023	96,249.12
01-03-01-9170	100.00%	BONO DE VERANO	Jul-2023	4,500.00
01-03-01-9171	100.00%	BONO NAVIDENO	Jul-2023	15,000.00
01-03-04-8101	100.00%	PATENTES	Jul-2023	(179,528.00)
01-03-04-8103	100.00%	IMPUESTO SOBRE VENTA-USOS	Jul-2023	(1,195,152.00)
01-03-04-8121	100.00%	INTERESES Y RECARGO DEMOR	Jul-2023	(5,000.00)
01-03-04-8301	100.00%	ARBITRIOS CONSTRUCCION	Jul-2023	(299,400.74)
01-03-04-8304	100.00%	LICENCIAS Y PERMISOS	Jul-2023	(5,000.00)
01-03-04-8402	100.00%	COMPENSACION AEE	Jul-2023	(128,943.00)
01-03-04-8404	100.00%	FONDO EQUP. GARANTIA ING.	Jul-2023	(680,377.28)
01-03-04-8601	100.00%	MULTAS	Jul-2023	(500.00)
01-03-04-8602	100.00%	CONFISCACIONES	Jul-2023	(1,000.00)
01-03-04-8703	100.00%	INTERESES BANCARIOS	Jul-2023	(100,000.00)
01-03-04-8705	100.00%	INGRESOS ENVENTUALES	Jul-2023	(350,000.00)
01-03-04-8706	100.00%	RENTA LOCAL Y PROP MCPAL	Jul-2023	(62,061.84)
01-03-04-8709	100.00%	OTROS INGRESOS	Jul-2023	(50,000.00)
01-03-04-8722	100.00%	C/S PROP. NO EXONERADA	Jul-2023	(635,490.27)
01-03-04-9201	100.00%	MATERIALES OFICINA	Jul-2023	7,000.00
01-03-04-9215	100.00%	MATERIALES DE MANTENIMIENTO	Jul-2023	4,000.00
01-03-04-9228	100.00%	GASTOS ENERGIA ELECTRICA	Jul-2023	128,943.00
01-03-04-9232	100.00%	GASTOS AGUA ALCANTARRILLA	Jul-2023	30,000.00
01-03-04-9235	100.00%	GASTOS TELEFONOS Y COMUNI	Jul-2023	40,000.00
01-03-04-9302	100.00%	PROGRAMAS DE COMPUTADORAS	Jul-2023	64,000.00
01-03-04-9327	100.00%	COMPRA DE EQUIPOS	Jul-2023	2,000.00
01-03-04-9406	100.00%	ADIESTRAMIENTO	Jul-2023	1,000.00
01-03-04-9410	100.00%	GASTOS AUDITORIA SENCILLA	Jul-2023	15,000.00
01-03-04-9411	100.00%	SERVICIOS PROFESIONALES	Jul-2023	37,900.00

Municipio de Culebra

Informe de presupuesto original

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación

Cuenta	Tole-rancia	Descripción	Periodo	Monto
01-03-04-9421	100.00%	GASTOS DE VIAJE	Jul-2023	5,000.00
01-03-04-9436	100.00%	EXCAVACION Y DEMOLICION	Jul-2023	5,000.00
01-03-04-9439	100.00%	CARGOS SERVICIOS BANCARIOS	Jul-2023	1,000.00
01-03-04-9442	100.00%	SEGUROS	Jul-2023	250,000.00
01-03-04-9443	100.00%	GASTOS DE SALUD	Jul-2023	55,801.67
01-03-04-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	15,000.00
01-03-04-9465	100.00%	MISCELANEOS	Jul-2023	51,759.81
01-03-04-9469	100.00%	FRANQUEO	Jul-2023	5,000.00
01-03-04-9470	100.00%	PAGO DE SENTENCIAS	Jul-2023	5,000.00
01-03-04-9471	100.00%	RECLAMACION ANOS ANTERIOR	Jul-2023	20,000.00
01-03-04-9477	100.00%	APORT AL CRIM	Jul-2023	31,774.51
01-03-04-9478	100.00%	LIQ. DEUDA CON CRIM	Jul-2023	95,808.12
01-04-01-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	113,196.00
01-04-01-9110	100.00%	SEGURO CHOFERIL	Jul-2023	702.00
01-04-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	9,156.74
01-04-01-9170	100.00%	BONO DE VERANO	Jul-2023	1,500.00
01-04-01-9171	100.00%	BONO NAVIDENO	Jul-2023	5,000.00
01-04-04-9225	100.00%	COMBUSTIBLE Y LUBRICANTES	Jul-2023	40,000.00
01-04-04-9238	100.00%	MAT. DE CONSTRUCCION	Jul-2023	1,500.00
01-04-04-9242	100.00%	MATERIALES OPERACION	Jul-2023	2,500.00
01-04-04-9406	100.00%	ADIESTRAMIENTO	Jul-2023	100.00
01-04-04-9421	100.00%	GASTOS DE VIAJE	Jul-2023	5,000.00
01-04-04-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	1,500.00
01-04-04-9463	100.00%	MANT. EQUIPO Y VEHICULOS	Jul-2023	10,000.00
01-04-04-9465	100.00%	MISCELANEOS	Jul-2023	4,000.00
01-06-01-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	83,112.00
01-06-01-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	6,755.87
01-06-01-9141	100.00%	PLAN MEDICO	Jul-2023	7,200.00
01-06-01-9170	100.00%	BONO DE VERANO	Jul-2023	1,200.00
01-06-01-9171	100.00%	BONO NAVIDENO	Jul-2023	4,000.00
01-06-04-9406	100.00%	ADIESTRAMIENTO	Jul-2023	800.00
01-06-04-9421	100.00%	GASTOS DE VIAJE	Jul-2023	4,000.00
01-06-04-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	1,500.00

Municipio de Culebra

Informe de presupuesto original

Id. de presupuesto	Comentario		Estado	Aprobado por	Fecha de aprobación	
Cuenta	**Tole-rancia**	**Descripción**			**Periodo**	**Monto**
01-06-04-9463	100.00%	MANTENIMIENTO EQUIPO			Jul-2023	5,000.00
01-06-04-9465	100.00%	MISCELANEOS			Jul-2023	2,000.00
01-08-32-9101	100.00%	EMPLEADOS REGULARES			Jul-2023	137,136.00
01-08-32-9105	100.00%	EMPLEADOS TRANSITORIOS			Jul-2023	106,092.00
01-08-32-9107	100.00%	VAC. ACUMULADAS REGULARES			Jul-2023	30,000.00
01-08-32-9108	100.00%	LIC. VACACIONES ENFERMEDAD			Jul-2023	20,000.00
01-08-32-9131	100.00%	SEGURO SOCIAL FEDERAL			Jul-2023	26,784.79
01-08-32-9141	100.00%	PLAN MEDICO			Jul-2023	10,800.00
01-08-32-9170	100.00%	BONO DE VERANO			Jul-2023	3,900.00
01-08-32-9171	100.00%	BONO NAVIDENO			Jul-2023	13,000.00
01-08-32-9175	100.00%	TIEMPO COMPEN ESTATAL			Jul-2023	30,000.00
01-08-32-9176	100.00%	TIEMPO COMPEN FEDERAL			Jul-2023	10,000.00
01-08-32-9406	100.00%	ADIESTRAMIENTO			Jul-2023	3,000.00
01-08-32-9413	100.00%	PRUEBAS DE DOPAJE			Jul-2023	24,000.00
01-08-32-9421	100.00%	GASTOS DE VIAJE			Jul-2023	1,000.00
01-08-32-9465	100.00%	MISCELANEOS			Jul-2023	1,000.00
01-09-21-9101	100.00%	EMPLEADOS REGULARES			Jul-2023	71,364.00
01-09-21-9105	100.00%	EMPLEADOS TRANSITORIOS			Jul-2023	32,208.00
01-09-21-9131	100.00%	SEGURO SOCIAL FEDERAL			Jul-2023	8,519.96
01-09-21-9141	100.00%	PLAN MEDICO			Jul-2023	7,200.00
01-09-21-9170	100.00%	BONO DE VERANO			Jul-2023	1,800.00
01-09-21-9171	100.00%	BONO NAVIDENO			Jul-2023	6,000.00
01-09-21-9406	100.00%	ADIESTRAMIENTO			Jul-2023	1,000.00
01-09-21-9421	100.00%	GASTOS DE VIAJE			Jul-2023	1,000.00
01-09-21-9465	100.00%	MISCELANEOS			Jul-2023	1,000.00
01-09-21-9484	100.00%	OTROS FESTIVALES O ACT.			Jul-2023	15,000.00
01-11-14-9101	100.00%	EMPLEADOS REGULARES			Jul-2023	71,136.00
01-11-14-9105	100.00%	EMPLEADOS TRANSITORIOS			Jul-2023	48,732.00
01-11-14-9131	100.00%	SEGURO SOCIAL FEDERAL			Jul-2023	9,866.05
01-11-14-9141	100.00%	PLAN MEDICO			Jul-2023	7,200.00
01-11-14-9170	100.00%	BONO DE VERANO			Jul-2023	2,100.00
01-11-14-9171	100.00%	BONO NAVIDENO			Jul-2023	7,000.00
01-11-14-9221	100.00%	ALIMENTOS			Jul-2023	5,000.00

Municipio de Culebra

Informe de presupuesto original

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación

Cuenta	Tole-rancia	Descripción	Periodo	Monto
01-11-14-9225	100.00%	COMBUSTIBLE Y LUBRICANTES	Jul-2023	5,000.00
01-11-14-9327	100.00%	COMPRA EQUIPOS	Jul-2023	2,000.00
01-11-14-9406	100.00%	ADIESTRAMIENTO	Jul-2023	1,000.00
01-11-14-9421	100.00%	GASTOS DE VIAJE	Jul-2023	1,000.00
01-11-14-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	2,400.00
01-11-14-9465	100.00%	MISCELANEOS	Jul-2023	3,000.00
01-14-09-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	52,872.00
01-14-09-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	4,343.06
01-14-09-9141	100.00%	PLAN MEDICO	Jul-2023	5,400.00
01-14-09-9170	100.00%	BONO DE VERANO	Jul-2023	900.00
01-14-09-9171	100.00%	BONO NAVIDENO	Jul-2023	3,000.00
01-14-09-9327	100.00%	COMPRA DE EQUIPOS	Jul-2023	4,000.00
01-14-09-9421	100.00%	GASTOS DE VIAJE	Jul-2023	500.00
01-14-09-9465	100.00%	MISCELANEOS	Jul-2023	1,000.00
01-14-09-9481	100.00%	FESTIVALES Y/O ACTIVIDADE	Jul-2023	75,000.00
01-15-44-9201	100.00%	MATERIALES DE OFICINA	Jul-2023	1,000.00
01-15-44-9406	100.00%	ADIESTRAMIENTO	Jul-2023	2,000.00
01-15-44-9421	100.00%	GASTOS DE VIAJE	Jul-2023	4,000.00
01-15-44-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	2,000.00
01-15-44-9465	100.00%	MISCELANEOS	Jul-2023	5,000.00
01-19-27-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	101,292.00
01-19-27-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	8,246.09
01-19-27-9141	100.00%	PLAN MEDICO	Jul-2023	9,000.00
01-19-27-9170	100.00%	BONO DE VERANO	Jul-2023	1,500.00
01-19-27-9171	100.00%	BONO NAVIDENO	Jul-2023	5,000.00
01-19-27-9201	100.00%	MATERIAL OFICINA	Jul-2023	1,000.00
01-19-27-9401	100.00%	DIETAS MIEMBRO SUBASTA	Jul-2023	1,500.00
01-19-27-9406	100.00%	ADIESTRAMIENTO	Jul-2023	500.00
01-19-27-9421	100.00%	GASTOS DE VIAJE	Jul-2023	200.00
01-19-27-9451	100.00%	RENTA DE EQUIPOS	Jul-2023	1,500.00
01-19-27-9465	100.00%	MISCELANEOS	Jul-2023	1,000.00
01-19-27-9467	100.00%	PUBLICACIONES Y ANUNCIOS	Jul-2023	15,000.00
01-21-10-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	29,652.00

Municipio de Culebra
Informe de presupuesto original

Id. de presupuesto	Comentario	Estado	Aprobado por	Fecha de aprobación

Cuenta	Tole-rancia	Descripción	Periodo	Monto
01-21-10-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	2,367.83
01-21-10-9141	100.00%	PLAN MEDICO	Jul-2023	1,800.00
01-21-10-9170	100.00%	BONO DE VERANO	Jul-2023	300.00
01-21-10-9171	100.00%	BONO NAVIDENO	Jul-2023	1,000.00
01-21-10-9406	100.00%	ADIESTRAMIENTO	Jul-2023	100.00
01-21-10-9421	100.00%	GASTOS DE VIAJE	Jul-2023	500.00
01-21-10-9465	100.00%	MISCELANEOS	Jul-2023	1,000.00
01-25-55-9101	100.00%	EMPLEADOS REGULARES	Jul-2023	33,780.00
01-25-55-9131	100.00%	SEGURO SOCIAL FEDERAL	Jul-2023	2,683.62
01-25-55-9141	100.00%	PLAN MEDICO	Jul-2023	1,800.00
01-25-55-9170	100.00%	BONO DE VERANO	Jul-2023	300.00
01-25-55-9171	100.00%	BONO NAVIDENO	Jul-2023	1,000.00
01-25-55-9327	100.00%	COMPRA DE EQUIPOS	Jul-2023	4,000.00
01-25-55-9406	100.00%	ADIESTRAMIENTO	Jul-2023	100.00
01-25-55-9421	100.00%	GASTOS DE VIAJE	Jul-2023	300.00
01-25-55-9465	100.00%	MISCELANEOS	Jul-2023	1,000.00
		Subtotal del presupuesto:		**$0.00**
		Gran total:		**$0.00**

MUNICIPIO DE: CULEBRA **OGP-1M**

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INGRESOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	INGRESO ACTUAL AL 4/30/2023	VARIANZA (L - J)
	01	03	04	00	00	81.01	Patentes	03 - Finanzas	$ 179,528.00	$ 256,098.00	$ 247,657.80	$ 68,129.80
Fondo General	01	03	04	00	00	81.02	Patentes Años Anteriores	03 - Finanzas	$ -	$ -	$ 1,645.00	$ 1,645.00
Fondo General	01	03	04	00	00	81.03	Impuesto Municipal sobre las Ventas	03 - Finanzas	$ 1,195,152.00	$ 1,159,824.00	$ 1,183,494.89	$ (11,657.11)
Fondo General	01	03	04	00	00	81.21	Intereses y Recargos por Demoras en Patentes	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 6,821.80	$ 1,821.80
Fondo General	01	03	04	00	00	82.31	Contribución sobre Propiedad Exonerada	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	83.01	Arbitrios de Construcción	03 - Finanzas	$ 299,400.74	$ 150,000.00	$ 151,817.39	$ (147,583.35)
Fondo General	01	03	04	00	00	83.04	Licencias y Permisos	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 4,200.00	$ (800.00)
Fondo General	01	03	04	00	00	84.02	Compensación AEE	03 - Finanzas	$ 128,943.00	$ 148,513.00	$ 74,256.50	$ (54,686.50)
Fondo General	01	03	04	00	00	84.04	Otros Ingresos Intergubernamentales	03 - Finanzas	$ 680,377.28	$ 648,289.91	$ 540,241.60	$ (140,135.68)
Fondo General	01	03	04	00	00	84.10	Compensaciones Estatales	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	85.15	Ingresos por Servicios Transportación	03 - Finanzas				$ -
Fondo General	01	03	04	00	00	86.01	Multas	03 - Finanzas	$ 500.00	$ 500.00	$ -	$ (500.00)
Fondo General	01	03	04	00	00	86.02	Confiscaciones	03 - Finanzas	$ 1,000.00	$ 1,000.00	$ -	$ (1,000.00)
Fondo General	01	03	04	00	00	87.03	Intereses Bancarios	03 - Finanzas	$ 100,000.00	$ -	$ 168,604.63	$ 68,604.63
Fondo General	01	03	04	00	00	87.05	Ingresos Eventuales	03 - Finanzas	$ 350,000.00	$ 350,000.00	$ 858,378.18	$ 508,378.18
Fondo General	01	03	04	00	00	87.06	Renta Locales y Propiedad Municipal	03 - Finanzas	$ 62,061.84	$ 49,024.80	$ 45,688.84	$ (16,373.00)
Fondo General	01	03	04	00	00	87.09	Otros Ingresos	03 - Finanzas	$ 50,000.00	$ 40,000.00	$ 2,000.00	$ (48,000.00)
Fondo General	01	03	04	00	00	87.20	Otros Recursos Financieros	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	$ 635,490.27	$ 648,474.13	$ 540,395.10	$ (95,095.17)
Fondo General	01	03	04	00	00	89.01	Transferencias que Entran	03 - Finanzas	$ -	$ -	$ -	$ -
								TOTAL	$ 3,692,453.13	$ 3,461,723.84	$ 3,825,201.73	$132,748.60

GERENCIA Y PRESUPUESTO

MUNICIPIO DE: CULEBRA | **OGP-1M**

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GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	01	01	00	00	91.01	Empleados Regulares	01 - Legislatura Municipal	$ 28,620.00	$ 24,720.00	$ 20,600.00	$ 8,020.00
Fondo General	01	01	01	00	00	91.05	Empleados Transitorios	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.11	Sistema de Retiro	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	01	00	00	91.31	Seguro Social Federal	01 - Legislatura Municipal	$ 2,288.88	$ 1,967.58	$ 1,652.40	$ 636.48
Fondo General	01	01	01	00	00	91.41	Plan Médico	01 - Legislatura Municipal	$ 1,800.00	$ 1,800.00	$ 1,440.50	$ 359.50
Fondo General	01	01	01	00	00	91.70	Bono de Verano	01 - Legislatura Municipal	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	01	01	00	00	91.71	Bono Navideño	01 - Legislatura Municipal	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	01	04	00	00	94.25	Servicios Legales	01 - Legislatura Municipal	$ 27,500.00	$ 27,500.00	$ 17,656.25	$ 9,843.75
Fondo General	01	01	04	00	00	92.01	Materiales de Oficina	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	93.27	Compra de Equipos	01 - Legislatura Municipal	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
Fondo General	01	01	04	00	00	94.01	Dietas	01 - Legislatura Municipal	$ 7,000.00	$ 5,000.00	$ 3,075.00	$ 3,925.00
Fondo General	01	01	04	00	00	94.06	Adiestramientos	01 - Legislatura Municipal	$ 200.00	$ 200.00	$ -	$ 200.00
Fondo General	01	01	04	00	00	94.11	Servicios Profesionales - No Clasificados	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	94.21	Gastos de Viaje	01 - Legislatura Municipal	$ 500.00	$ 200.00	$ -	$ 500.00
Fondo General	01	01	04	00	00	94.51	Renta de Equipos y Vehículos	01 - Legislatura Municipal	$ 2,800.00	$ 2,800.00	$ 2,124.68	$ 675.32
Fondo General	01	01	04	00	00	94.61	Mantenimiento de Equipo	01 - Legislatura Municipal	$ -	$ -	$ -	$ -
Fondo General	01	01	04	00	00	94.65	Misceláneos	01 - Legislatura Municipal	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	02	01	00	00	91.01	Empleados Regulares	02 - Oficina del Alcalde(sa)	$ 280,596.00	$ 220,080.38	$ 162,957.54	$ 117,638.46
Fondo General	01	02	01	00	00	91.04	Pre-Retiro Voluntario	02 - Oficina del Alcalde(sa)	$ 8,784.00	$ 8,784.00	$ 7,320.00	$ 1,464.00
Fondo General	01	02	01	00	00	91.05	Empleados Transitorios	02 - Oficina del Alcalde(sa)	$ 45,468.00	$ -	$ -	$ 45,468.00
Fondo General	01	02	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.11	Sistema de Retiro	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	91.31	Seguro Social Federal	02 - Oficina del Alcalde(sa)	$ 26,809.27	$ 18,120.12	$ 16,275.50	$ 10,533.77
Fondo General	01	02	01	00	00	91.41	Plan Médico	02 - Oficina del Alcalde(sa)	$ 18,000.00	$ 16,200.00	$ 7,970.00	$ 10,030.00
Fondo General	01	02	01	00	00	91.70	Bono de Verano	02 - Oficina del Alcalde(sa)	$ 3,600.00	$ -	$ -	$ 3,600.00
Fondo General	01	02	01	00	00	91.71	Bono Navideño	02 - Oficina del Alcalde(sa)	$ 12,000.00	$ 8,000.00	$ 8,000.00	$ 4,000.00
Fondo General	01	02	01	00	00	92.01	Materiales de Oficina	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	92.25	Combustible y Lubricantes	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	01	00	00	93.27	Compra de Equipos	02 - Oficina del Alcalde(sa)	$ 1,000.00	$ 2,000.00	$ 1,759.87	$ (759.87)
Fondo General	01	02	01	00	00	94.06	Adiestramientos	02 - Oficina del Alcalde(sa)	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Fondo General	01	02	01	00	00	94.11	Servicios Profesionales - No Clasificados	02 - Oficina del Alcalde(sa)	$ 40,000.00	$ 36,000.00	$ 23,925.00	$ 16,075.00
Fondo General	01	02	01	00	00	94.25	Servicios Legales	02 - Oficina del Alcalde(sa)	$ 130,000.00	$ 127,000.00	$ 80,625.00	$ 49,375.00
Fondo General	01	02	01	00	00	94.44	Cuotas y Suscripciones	02 - Oficina del Alcalde(sa)	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
Fondo General	01	02	04	00	00	94.21	Gastos de Viaje	02 - Oficina del Alcalde(sa)	$ 6,000.00	$ 5,000.00	$ 4,826.51	$ 1,173.49
Fondo General	01	02	04	00	00	94.51	Renta de Equipos y Vehículos	02 - Oficina del Alcalde(sa)	$ 1,900.00	$ 1,900.00	$ 1,523.97	$ 376.03
Fondo General	01	02	04	00	00	94.61	Mantenimiento de Equipo	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	04	00	00	94.65	Misceláneos	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 13,000.00	$ 7,498.43	$ 22,501.57
Fondo General	01	02	04	00	00	94.81	Festival o Actividad I	02 - Oficina del Alcalde(sa)	$ -	$ -	$ -	$ -
Fondo General	01	02	05	00	00	94.15	Relaciones Públicas	02 - Oficina del Alcalde(sa)	$ 3,000.00	$ 5,000.00	$ 500.00	$ 2,500.00
Fondo General	01	02	07	00	00	94.49	Becas	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 37,000.00	$ 11,700.00	$ 18,300.00

GERENCIA Y PRESUPUESTO

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2023-2024

GASTOS

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	02	31	00	00	94.47	Donaciones	02 - Oficina del Alcalde(sa)	$ 30,000.00	$ 30,000.00	$ 10,190.12	$ 19,809.88
Fondo General	01	03	01	00	00	91.01	Empleados Regulares	03 - Finanzas	$ 204,684.00	$ 213,194.60	$ 159,520.90	$ 45,163.10
Fondo General	01	03	01	00	00	91.05	Empleados Transitorios	03 - Finanzas	$ 100,656.00	$ 65,928.00	$ 60,904.11	$ 39,751.89
Fondo General	01	03	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.11	Sistema de Retiro	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.13	Aportación Sistema de Retiro - Pensionados	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	01	00	00	91.14	Cargo de "PayGo"	03 - Finanzas	$ 165,762.48	$ 185,299.80	$ 121,509.40	$ 44,253.08
Fondo General	01	03	01	00	00	91.31	Seguro Social Federal	03 - Finanzas	$ 24,850.26	$ 22,500.38	$ 18,231.89	$ 6,618.37
Fondo General	01	03	01	00	00	91.41	Plan Médico	03 - Finanzas	$ 16,200.00	$ 19,800.00	$ 13,779.75	$ 2,420.25
Fondo General	01	03	01	00	00	91.45	Seguro por Desempleo	03 - Finanzas	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00
Fondo General	01	03	01	00	00	91.51	Beneficio por Fondo del Seguro del Estado	03 - Finanzas	$ 96,249.12	$ 92,693.88	$ 75,718.41	$ 20,530.71
Fondo General	01	03	01	00	00	91.70	Bono de Verano	03 - Finanzas	$ 4,500.00	$ -	$ -	$ 4,500.00
Fondo General	01	03	01	00	00	91.71	Bono Navideño	03 - Finanzas	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
Fondo General	01	03	04	00	00	92.01	Materiales de Oficina	03 - Finanzas	$ 7,000.00	$ 7,000.00	$ 5,876.01	$ 1,123.99
Fondo General	01	03	04	00	00	92.15	Materiales de Mantenimiento	03 - Finanzas	$ 4,000.00	$ 4,000.00	$ 3,503.65	$ 496.35
Fondo General	01	03	04	00	00	92.25	Combustible y Lubricantes	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	92.28	Energía Eléctrica	03 - Finanzas	$ 128,943.00	$ 148,513.00	$ 74,256.50	$ 54,686.50
Fondo General	01	03	04	00	00	92.32	Acueducto y Alcantarillados	03 - Finanzas	$ 30,000.00	$ -	$ -	$ 30,000.00
Fondo General	01	03	04	00	00	92.35	Teléfono y Comunicaciones	03 - Finanzas	$ 40,000.00	$ 40,000.00	$ 31,997.13	$ 8,002.87
Fondo General	01	03	04	00	00	93.02	Programas de Computadoras	03 - Finanzas	$ 64,000.00	$ 60,000.00	$ 41,936.00	$ 22,064.00
Fondo General	01	03	04	00	00	93.27	Compra de Equipos	03 - Finanzas	$ 2,000.00	$ 2,000.00	$ 1,099.99	$ 900.01
Fondo General	01	03	04	00	00	94.06	Adiestramientos	03 - Finanzas	$ 1,000.00	$ 1,000.00	$ 79.00	$ 921.00
Fondo General	01	03	04	00	00	94.10	Gastos de Auditoría Sencilla (Single Audit)	03 - Finanzas	$ 15,000.00	$ 14,000.00	$ -	$ 15,000.00
Fondo General	01	03	04	00	00	94.11	Servicios Profesionales - No Clasificados	03 - Finanzas	$ 37,900.00	$ 28,100.00	$ 19,525.00	$ 18,375.00
Fondo General	01	03	04	00	00	94.12	Servicios No Profesionales	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.13	Pruebas de Dopaje	03 - Finanzas	$ -	$ 24,000.00	$ -	$ -
Fondo General	01	03	04	00	00	94.14	CRIM Servicios Mapas de Catastro (LIMS)	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.21	Gastos de Viaje	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 3,656.46	$ 1,343.54
Fondo General	01	03	04	00	00	94.36	Cánon Excavaciones y Demoliciones	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
Fondo General	01	03	04	00	00	94.39	Cargos por Servicios Bancarios	03 - Finanzas	$ 1,000.00	$ 2,000.00	$ 163.37	$ 836.63
Fondo General	01	03	04	00	00	94.42	Seguros	03 - Finanzas	$ 250,000.00	$ 230,000.00	$ 221,447.04	$ 28,552.96
Fondo General	01	03	04	00	00	94.43	Gastos de Salud	03 - Finanzas	$ 55,801.67	$ 70,950.81	$ 45,991.82	$ 9,809.85
Fondo General	01	03	04	00	00	94.47	Donaciones	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.51	Renta de Equipos y Vehículos	03 - Finanzas	$ 15,000.00	$ 15,000.00	$ 6,411.12	$ 8,588.88
Fondo General	01	03	04	00	00	94.58	Déficit	03 - Finanzas	$ -	$ -	$ -	$ -

GERENCIA Y PRESUPUESTO

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DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	03	04	00	00	94.60	Intereses Cuentas Vendidas	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.61	Mantenimiento de Equipo	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.65	Misceláneos	03 - Finanzas	$ 51,759.81	$ 28,979.80	$ 17,702.22	$ 34,057.59
Fondo General	01	03	04	00	00	94.67	Publicaciones y Anuncios	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.69	Franqueo	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 3,636.00	$ 1,364.00
Fondo General	01	03	04	00	00	94.70	Pago de Sentencias y Reclamaciones	03 - Finanzas	$ 5,000.00	$ 5,000.00	$ 263.50	$ 4,736.50
Fondo General	01	03	04	00	00	94.71	Reclamaciones Años Anteriores	03 - Finanzas	$ 20,000.00	$ 10,000.00	$ 5,247.21	$ 14,752.79
Fondo General	01	03	04	00	00	94.75	Reserva	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.76	Aportación al Fondo de Equiparación	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	03	04	00	00	94.77	Aportación al CRIM	03 - Finanzas	$ 31,774.51	$ 32,423.71	$ 27,019.80	$ 4,754.71
Fondo General	01	03	04	00	00	94.78	Liquidación Deuda del CRIM	03 - Finanzas	$ 95,808.12	$ 120,097.41	$ 104,129.39	$ (8,321.27)
Fondo General	01	03	04	00	00	94.81	Festival o Actividad I	03 - Finanzas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.01	Empleados Regulares	04 - Obras Públicas	$ 113,196.00	$ 98,894.90	$ 68,449.60	$ 44,746.40
Fondo General	01	04	01	00	00	91.05	Empleados Transitorios	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.10	Seguro Choferil	04 - Obras Públicas	$ 702.00	$ 702.00	$ 452.40	$ 249.60
Fondo General	01	04	01	00	00	91.11	Sistema de Retiro	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	01	00	00	91.31	Seguro Social Federal	04 - Obras Públicas	$ 9,156.74	$ 8,024.46	$ 5,695.42	$ 3,461.32
Fondo General	01	04	01	00	00	91.41	Plan Médico	04 - Obras Públicas	$ -	$ 10,800.00	$ 5,378.75	$ (5,378.75)
Fondo General	01	04	01	00	00	91.70	Bono de Verano	04 - Obras Públicas	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	04	01	00	00	91.71	Bono Navideño	04 - Obras Públicas	$ 5,000.00	$ 6,000.00	$ 6,000.00	$ (1,000.00)
Fondo General	01	04	04	00	00	92.01	Materiales de Oficina	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	92.05	Herramientas	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	92.25	Combustible y Lubricantes	04 - Obras Públicas	$ 40,000.00	$ 40,000.00	$ 39,609.23	$ 390.77
Fondo General	01	04	04	00	00	92.38	Materiales de Construcción	04 - Obras Públicas	$ 1,500.00	$ 1,500.00	$ 1,363.24	$ 136.76
Fondo General	01	04	04	00	00	92.42	Materiales y Suministros de Operación	04 - Obras Públicas	$ 2,500.00	$ 2,500.00	$ 1,123.75	$ 1,376.25
Fondo General	01	04	04	00	00	93.27	Compra de Equipos	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.06	Adiestramientos	04 - Obras Públicas	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	04	04	00	00	94.21	Gastos de Viaje	04 - Obras Públicas	$ 5,000.00	$ 4,000.00	$ 2,326.25	$ 2,673.75
Fondo General	01	04	04	00	00	94.31	Servicios de Ingeniería y Arquitectura	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.51	Renta de Equipos y Vehículos	04 - Obras Públicas	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
Fondo General	01	04	04	00	00	94.61	Mantenimiento de Equipo	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.62	Reparación y Mantenimiento de Estructuras	04 - Obras Públicas	$ -	$ -	$ -	$ -
Fondo General	01	04	04	00	00	94.63	Mantenimiento de Vehículos	04 - Obras Públicas	$ 10,000.00	$ 10,000.00	$ 7,050.36	$ 2,949.64
Fondo General	01	04	04	00	00	94.64	Mantenimiento de Edificios	04 - Obras Públicas	$ -	$ -	$ -	$ -

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Fondo General	01	04	04	00	00	94.65	Misceláneos	04 - Obras Públicas	$ 4,000.00	$ 4,000.00	$ 3,921.33	$ 78.67
Fondo General	01	06	01	00	00	91.01	Empleados Regulares	06 - Oficina Municipal Manejo de Emergencias	$ 83,112.00	$ 63,792.00	$ 54,500.40	$ 28,611.60
Fondo General	01	06	01	00	00	91.05	Empleados Transitorios	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 57,466.57	$ 46,099.57	$ (46,099.57)
Fondo General	01	06	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.11	Sistema de Retiro	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	01	00	00	91.31	Seguro Social Federal	06 - Oficina Municipal Manejo de Emergencias	$ 6,755.87	$ 9,811.78	$ 8,231.33	$ (1,475.46)
Fondo General	01	06	01	00	00	91.41	Plan Médico	06 - Oficina Municipal Manejo de Emergencias	$ 7,200.00	$ 5,400.00	$ 2,967.50	$ 4,232.50
Fondo General	01	06	01	00	00	91.70	Bono de Verano	06 - Oficina Municipal Manejo de Emergencias	$ 1,200.00	$ -	$ -	$ 1,200.00
Fondo General	01	06	01	00	00	91.71	Bono Navideño	06 - Oficina Municipal Manejo de Emergencias	$ 4,000.00	$ 7,000.00	$ 7,000.00	$ (3,000.00)
Fondo General	01	06	04	00	00	92.01	Materiales de Oficina	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	92.23	Compra de Uniformes	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	92.25	Combustible y Lubricantes	06 - Oficina Municipal Manejo de Emergencias	$ -	$ -	$ -	$ -
Fondo General	01	06	04	00	00	93.27	Compra de Equipos	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 3,000.00	$ -	$ -
Fondo General	01	06	04	00	00	92.42	Materiales y Suministros de Operación	06 - Oficina Municipal Manejo de Emergencias	$ -	$ 1,000.00	$ -	$ -
Fondo General	01	06	04	00	00	94.06	Adiestramientos	06 - Oficina Municipal Manejo de Emergencias	$ 800.00	$ 800.00	$ 325.00	$ 475.00
Fondo General	01	06	04	00	00	94.21	Gastos de Viaje	06 - Oficina Municipal Manejo de Emergencias	$ 4,000.00	$ 3,000.00	$ 2,707.71	$ 1,292.29
Fondo General	01	06	04	00	00	94.51	Renta de Equipos y Vehículos	06 - Oficina Municipal Manejo de Emergencias	$ 1,500.00	$ 1,500.00	$ 231.58	$ 1,268.42
Fondo General	01	06	04	00	00	94.63	Mantenimiento de Vehículos	06 - Oficina Municipal Manejo de Emergencias	$ 5,000.00	$ 2,000.00	$ -	$ 5,000.00
Fondo General	01	06	04	00	00	94.65	Misceláneos	06 - Oficina Municipal Manejo de Emergencias	$ 2,000.00	$ 2,000.00	$ 592.73	$ 1,407.27
Fondo General	01	08	32	00	00	91.01	Empleados Regulares	08 - Recursos Humanos	$ 137,136.00	$ 148,692.00	$ 121,983.34	$ 15,152.66
Fondo General	01	08	32	00	00	91.05	Empleados Transitorios	08 - Recursos Humanos	$ 106,092.00	$ 83,863.20	$ 59,143.70	$ 46,948.30
Fondo General	01	08	32	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	08 - Recursos Humanos	$ 30,000.00	$ 30,000.00	$ 6,833.55	$ 23,166.45
Fondo General	01	08	32	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	08 - Recursos Humanos	$ 20,000.00	$ 20,316.99	$ 20,316.99	$ (316.99)
Fondo General	01	08	32	00	00	91.11	Sistema de Retiro	08 - Recursos Humanos	$ -	$ -	$ -	$ -
Fondo General	01	08	32	00	00	91.31	Seguro Social Federal	08 - Recursos Humanos	$ 26,784.79	$ 29,519.22	$ 21,030.17	$ 5,754.62
Fondo General	01	08	32	00	00	91.41	Plan Médico	08 - Recursos Humanos	$ 10,800.00	$ 12,600.00	$ 8,390.00	$ 2,410.00
Fondo General	01	08	32	00	00	91.70	Bono de Verano	08 - Recursos Humanos	$ 3,900.00	$ -	$ -	$ 3,900.00
Fondo General	01	08	32	00	00	91.71	Bono Navideño	08 - Recursos Humanos	$ 13,000.00	$ 78,000.00	$ 76,845.17	$ (63,845.17)
Fondo General	01	08	32	00	00	91.75	Tiempo Compensatorio Estatal	08 - Recursos Humanos	$ 30,000.00	$ 15,000.00	$ 14,581.15	$ 15,418.85

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Fondo General	01	08	32	00	00	91.76	Tiempo Compensatorio Federal	08 - Recursos Humanos	$ 10,000.00	$ 10,000.00	$ 25.72	$ 9,974.28
Fondo General	01	08	32	00	00	92.01	Materiales de Oficina	08 - Recursos Humanos	$ -	$ 1,000.00	$ 576.00	$ (576.00)
Fondo General	01	08	32	00	00	93.27	Compra de Equipos	08 - Recursos Humanos	$ -	$ 1,000.00	$ -	$ -
Fondo General	01	08	32	00	00	94.06	Adiestramientos	08 - Recursos Humanos	$ 3,000.00	$ 3,000.00	$ 300.00	$ 2,700.00
Fondo General	01	08	32	00	00	94.13	Pruebas de Dopaje	08 - Recursos Humanos	$ 24,000.00	$ -	$ -	$ 24,000.00
Fondo General	01	08	32	00	00	94.21	Gastos de Viaje	08 - Recursos Humanos	$ 1,000.00	$ 1,000.00	$ 889.44	$ 110.56
Fondo General	01	08	32	00	00	94.65	Misceláneos	08 - Recursos Humanos	$ 1,000.00	$ 658.76	$ 250.91	$ 749.09
Fondo General	01	09	21	00	00	91.01	Empleados Regulares	09 - Recreación y Deportes	$ 71,364.00	$ 71,364.00	$ 59,470.00	$ 11,894.00
Fondo General	01	09	21	00	00	91.05	Empleados Transitorios	09 - Recreación y Deportes	$ 32,208.00	$ 45,468.00	$ 23,997.00	$ 8,211.00
Fondo General	01	09	21	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.11	Sistema de Retiro	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	91.31	Seguro Social Federal	09 - Recreación y Deportes	$ 8,519.96	$ 9,473.15	$ 6,920.72	$ 1,599.24
Fondo General	01	09	21	00	00	91.41	Plan Médico	09 - Recreación y Deportes	$ 7,200.00	$ 7,200.00	$ 4,405.00	$ 2,795.00
Fondo General	01	09	21	00	00	91.70	Bono de Verano	09 - Recreación y Deportes	$ 1,800.00	$ -	$ -	$ 1,800.00
Fondo General	01	09	21	00	00	91.71	Bono Navideño	09 - Recreación y Deportes	$ 6,000.00	$ 7,000.00	$ 7,000.00	$ (1,000.00)
Fondo General	01	09	21	00	00	92.01	Materiales de Oficina	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	92.25	Combustible y Lubricantes	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	93.27	Compra de Equipos	09 - Recreación y Deportes	$ -	$ 3,000.00	$ 2,556.84	$ (2,556.84)
Fondo General	01	09	21	00	00	94.06	Adiestramientos	09 - Recreación y Deportes	$ 1,000.00	$ 1,000.00	$ 455.00	$ 545.00
Fondo General	01	09	21	00	00	94.12	Servicios No Profesionales	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	94.21	Gastos de Viaje	09 - Recreación y Deportes	$ 1,000.00	$ 2,000.00	$ -	$ 1,000.00
Fondo General	01	09	21	00	00	94.61	Mantenimiento de Equipo	09 - Recreación y Deportes	$ -	$ -	$ -	$ -
Fondo General	01	09	21	00	00	94.65	Misceláneos	09 - Recreación y Deportes	$ 1,000.00	$ 1,000.00	$ 669.61	$ 330.39
Fondo General	01	09	21	00	00	94.84	Otros Festivales o Actividades	09 - Recreación y Deportes	$ 15,000.00	$ 14,000.00	$ 3,281.75	$ 11,718.25
Fondo General	01	11	14	00	00	91.01	Empleados Regulares	11 - Centro de Envejecientes	$ 71,136.00	$ 71,136.00	$ 59,280.00	$ 11,856.00
Fondo General	01	11	14	00	00	91.05	Empleados Transitorios	11 - Centro de Envejecientes	$ 48,732.00	$ 33,576.00	$ 22,395.57	$ 26,336.43
Fondo General	01	11	14	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.11	Sistema de Retiro	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	91.31	Seguro Social Federal	11 - Centro de Envejecientes	$ 9,866.05	$ 8,469.47	$ 6,707.19	$ 3,158.86
Fondo General	01	11	14	00	00	91.41	Plan Médico	11 - Centro de Envejecientes	$ 7,200.00	$ 7,200.00	$ 5,842.50	$ 1,357.50
Fondo General	01	11	14	00	00	91.70	Bono de Verano	11 - Centro de Envejecientes	$ 2,100.00	$ -	$ -	$ 2,100.00
Fondo General	01	11	14	00	00	91.71	Bono Navideño	11 - Centro de Envejecientes	$ 7,000.00	$ 6,000.00	$ 6,000.00	$ 1,000.00
Fondo General	01	11	14	00	00	92.01	Materiales de Oficina	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	92.21	Alimentos	11 - Centro de Envejecientes	$ 5,000.00	$ -	$ -	$ 5,000.00
Fondo General	01	11	14	00	00	92.25	Combustible y Lubricantes	11 - Centro de Envejecientes	$ 5,000.00	$ -	$ -	$ 5,000.00
Fondo General	01	11	14	00	00	92.42	Materiales y Suministros de Operación	11 - Centro de Envejecientes	$ -	$ 1,000.00	$ 40.00	$ (40.00)
Fondo General	01	11	14	00	00	93.27	Compra de Equipos	11 - Centro de Envejecientes	$ 2,000.00	$ -	$ -	$ 2,000.00
Fondo General	01	11	14	00	00	94.06	Adiestramientos	11 - Centro de Envejecientes	$ 1,000.00	$ 1,000.00	$ 260.00	$ 740.00
Fondo General	01	11	14	00	00	94.21	Gastos de Viaje	11 - Centro de Envejecientes	$ 1,000.00	$ -	$ -	$ 1,000.00

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Fondo General	01	11	14	00	00	94.51	Renta de Equipos y Vehículos	11 - Centro de Envejecientes	$ 2,400.00	$ 2,400.00	$ 1,348.09	$ 1,051.91
Fondo General	01	11	14	00	00	94.61	Mantenimiento de Equipo	11 - Centro de Envejecientes	$ -	$ -	$ -	$ -
Fondo General	01	11	14	00	00	94.65	Misceláneos	11 - Centro de Envejecientes	$ 3,000.00	$ 3,000.00	$ 2,968.95	$ 31.05
Fondo General	01	13	01	00	00	91.01	Empleados Regulares	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.05	Empleados Transitorios	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.11	Sistema de Retiro	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.31	Seguro Social Federal	13 - Aportaciones Federales	$ -	$ 306.00	$ 306.00	$ (306.00)
Fondo General	01	13	01	00	00	91.41	Plan Médico	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.70	Bono de Verano	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	91.71	Bono Navideño	13 - Aportaciones Federales	$ -	$ 4,000.00	$ 4,000.00	$ (4,000.00)
Fondo General	01	13	01	00	00	92.01	Materiales de Oficina	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	92.25	Combustible y Lubricantes	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	93.27	Compra de Equipos	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.21	Gastos de Viaje	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.61	Mantenimiento de Equipo	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	13	01	00	00	94.67	Publicaciones y Anuncios	13 - Aportaciones Federales	$ -			$ -
Fondo General	01	13	01	00	00	94.65	Misceláneos	13 - Aportaciones Federales	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.01	Empleados Regulares	14 - Cultura y Turismo	$ 52,872.00	$ -	$ -	$ 52,872.00
Fondo General	01	14	09	00	00	91.05	Empleados Transitorios	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.11	Sistema de Retiro	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	91.31	Seguro Social Federal	14 - Cultura y Turismo	$ 4,343.06	$ -	$ -	$ 4,343.06
Fondo General	01	14	09	00	00	91.41	Plan Médico	14 - Cultura y Turismo	$ 5,400.00	$ -	$ -	$ 5,400.00
Fondo General	01	14	09	00	00	91.70	Bono de Verano	14 - Cultura y Turismo	$ 900.00	$ -	$ -	$ 900.00
Fondo General	01	14	09	00	00	91.71	Bono Navideño	14 - Cultura y Turismo	$ 3,000.00	$ -	$ -	$ 3,000.00
Fondo General	01	14	09	00	00	92.01	Materiales de Oficina	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	93.27	Compra de Equipos	14 - Cultura y Turismo	$ 4,000.00	$ -	$ -	$ 4,000.00
Fondo General	01	14	09	00	00	94.11	Servicios Profesionales - No Clasificados	14 - Cultura y Turismo	$ -	$ -	$ -	$ -
Fondo General	01	14	09	00	00	94.21	Gastos de Viaje	14 - Cultura y Turismo	$ 500.00	$ -	$ -	$ 500.00
Fondo General	01	14	09	00	00	94.65	Misceláneos	14 - Cultura y Turismo	$ 1,000.00	$ -	$ -	$ 1,000.00
Fondo General	01	14	09	00	00	94.81	Festival o Actividad I	14 - Cultura y Turismo	$ 75,000.00	$ 70,000.00	$ 55,800.00	$ 19,200.00
Fondo General	01	15	44	00	00	91.01	Empleados Regulares	15 - Centro de Cuidado Diurno	$ -	$ 16,476.00	$ 12,247.09	$ (12,247.09)
Fondo General	01	15	44	00	00	91.05	Empleados Transitorios	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.11	Sistema de Retiro	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.31	Seguro Social Federal	15 - Centro de Cuidado Diurno	$ -	$ 1,336.91	$ 1,013.41	$ (1,013.41)
Fondo General	01	15	44	00	00	91.41	Plan Médico	15 - Centro de Cuidado Diurno	$ -	$ 1,800.00	$ -	$ -
Fondo General	01	15	44	00	00	91.70	Bono de Verano	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	91.71	Bono Navideño	15 - Centro de Cuidado Diurno	$ -	$ 1,000.00	$ 1,000.00	$ (1,000.00)

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	15	44	00	00	92.01	Materiales de Oficina	15 - Centro de Cuidado Diurno	$ 1,000.00	$ 1,000.00	$ 338.76	$ 661.24
Fondo General	01	15	44	00	00	92.21	Alimentos	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	92.25	Combustible y Lubricantes	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	92.42	Materiales y Suministros de Operación	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	93.27	Compra de Equipos	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	94.06	Adiestramientos	15 - Centro de Cuidado Diurno	$ 2,000.00	$ 1,000.00	$ 910.00	$ 1,090.00
Fondo General	01	15	44	00	00	94.21	Gastos de Viaje	15 - Centro de Cuidado Diurno	$ 4,000.00	$ 3,000.00	$ 2,991.50	$ 1,008.50
Fondo General	01	15	44	00	00	94.51	Renta de Equipos y Vehículos	15 - Centro de Cuidado Diurno	$ 2,000.00	$ 2,000.00	$ 1,045.87	$ 954.13
Fondo General	01	15	44	00	00	94.61	Mantenimiento de Equipo	15 - Centro de Cuidado Diurno	$ -	$ -	$ -	$ -
Fondo General	01	15	44	00	00	94.65	Misceláneos	15 - Centro de Cuidado Diurno	$ 5,000.00	$ 5,000.00	$ 2,305.59	$ 2,694.41
Fondo General	01	19	27	00	00	91.01	Empleados Regulares	19 - Secretaría Municipal	$ 101,292.00	$ 75,936.00	$ 52,485.04	$ 48,806.96
Fondo General	01	19	27	00	00	91.05	Empleados Transitorios	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.11	Sistema de Retiro	19 - Secretaría Municipal	$ -	$ -	$ -	$ -
Fondo General	01	19	27	00	00	91.31	Seguro Social Federal	19 - Secretaría Municipal	$ 8,246.09	$ 6,115.10	$ 4,318.99	$ 3,927.10
Fondo General	01	19	27	00	00	91.41	Plan Médico	19 - Secretaría Municipal	$ 9,000.00	$ 7,200.00	$ 5,186.25	$ 3,813.75
Fondo General	01	19	27	00	00	91.70	Bono de Verano	19 - Secretaría Municipal	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	19	27	00	00	91.71	Bono Navideño	19 - Secretaría Municipal	$ 5,000.00	$ 4,000.00	$ 3,972.47	$ 1,027.53
Fondo General	01	19	27	00	00	92.01	Materiales de Oficina	19 - Secretaría Municipal	$ 1,000.00	$ 1,000.00	$ 696.00	$ 304.00
Fondo General	01	19	27	00	00	93.27	Compra de Equipos	19 - Secretaría Municipal	$ -	$ 3,000.00	$ -	$ -
Fondo General	01	19	27	00	00	94.01	Dietas	19 - Secretaría Municipal	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ 500.00
Fondo General	01	19	27	00	00	94.06	Adiestramientos	19 - Secretaría Municipal	$ 500.00	$ 500.00	$ -	$ 500.00
Fondo General	01	19	27	00	00	94.21	Gastos de Viaje	19 - Secretaría Municipal	$ 200.00	$ 200.00	$ 200.00	$ -
Fondo General	01	19	27	00	00	94.51	Renta de Equipos y Vehículos	19 - Secretaría Municipal	$ 1,500.00	$ -	$ -	$ 1,500.00
Fondo General	01	19	27	00	00	94.65	Misceláneos	19 - Secretaría Municipal	$ 1,000.00	$ 1,000.00	$ 934.00	$ 66.00
Fondo General	01	19	27	00	00	94.67	Publicaciones y Anuncios	19 - Secretaría Municipal	$ 15,000.00	$ 11,000.00	$ 8,331.22	$ 6,668.78
Fondo General	01	21	10	00	00	91.01	Empleados Regulares	21 - Auditoría Interna	$ 29,652.00	$ 33,156.00	$ 27,630.00	$ 2,022.00
Fondo General	01	21	10	00	00	91.05	Empleados Transitorios	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.11	Sistema de Retiro	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	91.31	Seguro Social Federal	21 - Auditoría Interna	$ 2,367.83	$ 2,612.93	$ 2,190.18	$ 177.65
Fondo General	01	21	10	00	00	91.41	Plan Médico	21 - Auditoría Interna	$ 1,800.00	$ 1,800.00	$ 1,500.00	$ 300.00
Fondo General	01	21	10	00	00	91.70	Bono de Verano	21 - Auditoría Interna	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	21	10	00	00	91.71	Bono Navideño	21 - Auditoría Interna	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	21	10	00	00	92.01	Materiales de Oficina	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	93.27	Compra de Equipos	21 - Auditoría Interna	$ -	$ -	$ -	$ -
Fondo General	01	21	10	00	00	94.06	Adiestramientos	21 - Auditoría Interna	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	21	10	00	00	94.21	Gastos de Viaje	21 - Auditoría Interna	$ 500.00	$ 500.00	$ 496.00	$ 4.00
Fondo General	01	21	10	00	00	94.65	Misceláneos	21 - Auditoría Interna	$ 1,000.00	$ 1,000.00	$ 545.31	$ 454.69
Fondo General	01	25	55	00	00	91.01	Empleados Regulares	25 - Planificación y Desarrollo	$ 33,780.00	$ 24,084.00	$ 20,070.00	$ 13,710.00
Fondo General	01	25	55	00	00	91.05	Empleados Transitorios	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -

MUNICIPIO DE: CULEBRA

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PRESUPUESTO AÑO FISCAL 2023-2024

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GASTOS

DESCRIPCIÓN DE FONDO	FONDO	DPTO.	PROG.	SUB. PROG.	ACTIV.	CTA.	DESCRIPCIÓN DE LA CUENTA	DESCRIPCIÓN DEL DEPARTAMENTO	AÑO FISCAL 2023-2024	AÑO FISCAL 2022-2023	GASTO ACTUAL AL 4/30/2023	VARIANZA (L - J)
Fondo General	01	25	55	00	00	91.07	Vacaciones Acumuladas, Licencia Regular	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.08	Vacaciones Acumuladas, Licencia Enfermedad	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.11	Sistema de Retiro	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	91.31	Seguro Social Federal	25 - Planificación y Desarrollo	$ 2,683.62	$ 1,918.93	$ 1,611.87	$ 1,071.75
Fondo General	01	25	55	00	00	91.41	Plan Médico	25 - Planificación y Desarrollo	$ 1,800.00	$ 1,800.00	$ 1,500.00	$ 300.00
Fondo General	01	25	55	00	00	91.70	Bono de Verano	25 - Planificación y Desarrollo	$ 300.00	$ -	$ -	$ 300.00
Fondo General	01	25	55	00	00	91.71	Bono Navideño	25 - Planificación y Desarrollo	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
Fondo General	01	25	55	00	00	92.01	Materiales de Oficina	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	92.25	Combustible y Lubricantes	25 - Planificación y Desarrollo	$ -	$ -	$ -	$ -
Fondo General	01	25	55	00	00	93.27	Compra de Equipos	25 - Planificación y Desarrollo	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
Fondo General	01	25	55	00	00	94.06	Adiestramientos	25 - Planificación y Desarrollo	$ 100.00	$ 100.00	$ -	$ 100.00
Fondo General	01	25	55	00	00	94.21	Gastos de Viaje	25 - Planificación y Desarrollo	$ 300.00	$ 300.00	$ -	$ 300.00
Fondo General	01	25	55	00	00	94.65	Misceláneos	25 - Planificación y Desarrollo	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
									$ 3,692,453.13	$ 3,461,723.84	$ 2,504,642.50	$ 1,187,810.63

GERENCIA Y PRESUPUESTO

MUNICIPIO DE: CULEBRA

PRESUPUESTO AÑO FISCAL 2023-2024

CAE

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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	[redacted]
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	87.22	Contribución Propiedad No Exonerada (Otras Fuentes Financieras)	03 - Finanzas	$ 224,444.07
								TOTAL	**$ 224,444.07**

Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.57	Amortización de Principal de Préstamos	03 - Finanzas	-
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.55	Intereses	03 - Finanzas	-
Fondo Redención de la Deuda (CAE)	10	03	04	00	00	94.75	Reserva	03 - Finanzas	$ 224,444.07
								TOTAL	**$ 224,444.07**

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

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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	$ 1,000.00 Bono de Navidad a	Bono de Navidad	$300.00 Bono de Verano a	Bono de Verano	TOTAL
C	Confianza	91.01	01 - Legislatura Municipal	01	01	01	01	Secretaría Legislatura	1	12	$ 2,385.00	$ 28,620.00	$ 2,288.88	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 34,008.88
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Alcalde	1	12	$ 4,500.00	$ 54,000.00	$ 4,131.00	SI	$ 1,800.00	NO	$ -	NO	$ -	$ 59,931.00
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Administrador Municipal	1	12	$ 2,956.00	$ 35,472.00	$ 2,813.06	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 41,385.06
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Ayudante Ejecutivo	1	12	$ 1,841.00	$ 22,092.00	$ 1,789.49	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 26,981.49
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Ayudante Especial del Alcalde	1	12	$ 3,012.00	$ 36,144.00	$ 2,864.47	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 42,108.47
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Chofer del Alcalde	1	12	$ 1,546.00	$ 18,552.00	$ 1,518.68	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 23,170.68
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Director Ayuda al Ciudadano	1	12	$ 1,431.00	$ 17,172.00	$ 1,413.11	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,685.11
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Gerente de Proyectos	1	12	$ 2,298.00	$ 27,576.00	$ 2,209.01	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 32,885.01
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Asistente Adm. Intergubernamentales	1	12	$ 2,148.00	$ 25,776.00	$ 2,071.31	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 30,947.31
C	Confianza	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Secretaria del Alcalde	1	12	$ 2,298.00	$ 27,576.00	$ 2,209.01	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 32,885.01
R	Regular	91.01	02 - Oficina del Alcalde(sa)	02	01	01	01	Recepcionista	1	12	$ 1,353.00	$ 16,236.00	$ 1,341.50	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,677.50
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	01	01	Recepcionista	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	01	01	Auxiliar Administrativo	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	02 - Oficina del Alcalde(sa)	02	01	01	01	Auxiliar Administrativo	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
C	Confianza	91.01	03 - Finanzas	03	01	01	01	Director de Finanzas	1	12	$ 3,384.00	$ 40,608.00	$ 3,205.96	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 46,913.96
C	Confianza	91.01	03 - Finanzas	03	01	01	01	Diferencial (Director de Finanzas)	1	12	$ 491.00	$ 5,892.00	$ 450.74	NO	$ -	NO	$ -	NO	$ -	$ 6,342.74
R	Regular	91.01	03 - Finanzas	03	01	01	01	Sub-Director de Finanzas	1	12	$ -	$ -	$ -	NO	$ -	NO	$ -	NO	$ -	$ -
R	Regular	91.01	03 - Finanzas	03	01	01	01	Auxiliar de Contabilidad	1	12	$ 1,441.00	$ 17,292.00	$ 1,422.29	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,814.29
R	Regular	91.01	03 - Finanzas	03	01	01	01	Auxiliar de Contabilidad	1	12	$ 1,392.00	$ 16,704.00	$ 1,377.31	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,181.31
R	Regular	91.01	03 - Finanzas	03	01	01	01	Encargada de la Propiedad	1	12	$ 1,492.00	$ 17,904.00	$ 1,469.11	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 22,473.11
R	Regular	91.01	03 - Finanzas	03	01	01	01	Encargado de Sistemas de Inf.	1	12	$ 2,241.00	$ 26,892.00	$ 2,156.69	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 32,148.69
R	Regular	91.01	03 - Finanzas	03	01	01	01	Guardalmacén	1	12	$ 1,353.00	$ 16,236.00	$ 1,341.50	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,677.50
R	Regular	91.01	03 - Finanzas	03	01	01	01	Oficial de Preintervención	1	12	$ 1,898.00	$ 22,776.00	$ 1,841.81	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 27,717.81
R	Regular	91.01	03 - Finanzas	03	01	01	01	Encargado de Compra	1	12	$ 1,687.00	$ 20,244.00	$ 1,648.12	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 24,992.12
R	Regular	91.01	03 - Finanzas	03	01	01	01	Pagadora Oficial	1	12	$ 1,678.00	$ 20,136.00	$ 1,639.85	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 24,875.85
R	Regular	91.01	03 - Finanzas	03	01	01	01	Recaudador Oficial	1	12	$ -	$ -	$ -	NO	$ -	NO	$ -	NO	$ -	$ -
R	Regular	91.01	03 - Finanzas	03	01	01	01	Supervisor de Contabilidad	1	12	$ -	$ -	$ -	NO	$ -	NO	$ -	NO	$ -	$ -
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Mensajera	1	12	$ 1,400.00	$ 16,800.00	$ 1,384.65	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 19,484.65
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Auxiliar de Preinervención	1	12	$ 1,373.00	$ 16,476.00	$ 1,359.86	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 19,135.86
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Auxiliar Administrativo	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Supervisor de Recaudaciones	1	12	$ 1,598.00	$ 19,176.00	$ 1,566.41	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 22,042.41
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Recaudador Auxiliar	1	12	$ 1,491.00	$ 17,892.00	$ 1,468.19	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 20,660.19
T	Transitorio	91.05	03 - Finanzas	03	01	01	01	Conserje	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
C	Confianza	91.01	04 - Obras Públicas	04	01	01	01	Director de Obras Publicas	1	12	$ 2,789.00	$ 33,468.00	$ 2,659.75	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 39,227.75
C	Confianza	91.01	04 - Obras Públicas	04	01	01	01	Coordinador de Reciclaje	1	12	$ 1,431.00	$ 17,172.00	$ 1,413.11	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,685.11
R	Regular	91.01	04 - Obras Públicas	04	01	01	01	Sub-Director de Obras Publicas	1	12	$ 1,936.00	$ 23,232.00	$ 1,876.70	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 28,208.70
R	Regular	91.01	04 - Obras Públicas	04	01	01	01	Supervisor de Obras Publicas	1	12	$ 1,470.00	$ 17,640.00	$ 1,448.91	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 22,188.91
R	Regular	91.01	04 - Obras Públicas	04	01	01	01	Supervisor Flota Vehícular	1	12	$ 1,807.00	$ 21,684.00	$ 1,758.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 26,542.28
C	Confianza	91.01	06 - Oficina Municipal Manejo de	06	01	01	01	Director de Manejo de Emergencias	1	12	$ 2,007.00	$ 24,084.00	$ 1,941.88	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 29,125.88
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	01	01	01	Sub-Director Manejo de Emergencia	1	12	$ 1,513.00	$ 18,156.00	$ 1,488.38	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 22,744.38
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	01	01	01	Auxiliar Administrativo	1	12	$ 1,470.00	$ 17,640.00	$ 1,448.91	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 22,188.91
R	Regular	91.01	06 - Oficina Municipal Manejo de	06	01	01	01	Técnico de Emergencias	1	12	$ 1,936.00	$ 23,232.00	$ 1,876.70	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 28,208.70
C	Confianza	91.01	08 - Recursos Humanos	08	32	01	01	Director de Recursos Humanos	1	12	$ 2,763.00	$ 33,156.00	$ 2,635.88	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 38,891.88
R	Regular	91.01	08 - Recursos Humanos	08	32	01	01	Sub-Director Recursos Humanos	1	12	$ 2,307.00	$ 27,684.00	$ 2,217.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 33,001.28
R	Regular	91.01	08 - Recursos Humanos	08	32	01	01	Especialista de Recursos Humanos	1	12	$ 1,823.00	$ 21,876.00	$ 1,772.96	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 26,748.96
R	Regular	91.01	08 - Recursos Humanos	08	32	01	01	Supervisor de Nóminas	1	12	$ 1,598.00	$ 19,176.00	$ 1,566.41	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 23,842.41
R	Regular	91.01	08 - Recursos Humanos	08	32	01	01	Oficial de Nóminas	1	12	$ 1,630.00	$ 19,560.00	$ 1,595.79	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 24,255.79
R	Regular	91.01	08 - Recursos Humanos	08	32	01	01	Conserje	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Conserje	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Oficinista	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Oficinista	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Trabajador	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Trabajador	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Trabajador	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	08 - Recursos Humanos	08	32	01	01	Seguridad	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
C	Confianza	91.01	09 - Recreación y Deportes	09	21	01	01	Director de Recreación y Deportes	1	12	$ 2,007.00	$ 24,084.00	$ 1,941.88	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 29,125.88
R	Regular	91.01	09 - Recreación y Deportes	09	21	01	01	Supervisor de Recreación y Deporte	1	12	$ 1,326.00	$ 15,912.00	$ 1,316.72	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,328.72
R	Regular	91.01	09 - Recreación y Deportes	09	21	01	01	Líder Recreativo	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
R	Regular	91.01	09 - Recreación y Deportes	09	21	01	01	Líder Recreativo	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
T	Transitorio	91.05	09 - Recreación y Deportes	09	21	01	01	Sub-Director Recreación y Deportes	1	12	$ 1,421.00	$ 17,052.00	$ 1,403.93	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 19,755.93
T	Transitorio	91.05	09 - Recreación y Deportes	09	21	01	01	Trabajador	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
C	Confianza	91.01	11 - Centro de Envejecientes	11	14	01	01	Director Centro de Envejecintes	1	12	$ 2,007.00	$ 24,084.00	$ 1,941.88	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 29,125.88

GERENCIA Y PRESUPUESTO

INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CULEBRA
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% Seguro Social	$150.00 Aport. Plan	Plan Médico	$ 1,000.00 Bono de Navidad a	Bono de Navidad	$300.00 Bono de Verano a	Bono de Verano	TOTAL
R	Regular	91.01	11 - Centro de Envejecientes	11	14	01	01	Encargada de Alimentos	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
R	Regular	91.01	11 - Centro de Envejecientes	11	14	01	01	Coordinadora de Actividades	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
R	Regular	91.01	11 - Centro de Envejecientes	11	14	01	01	Mensajero Conductor	1	12	$ 1,307.00	$ 15,684.00	$ 1,299.28	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,083.28
T	Transitorio	91.05	11 - Centro de Envejecientes	11	14	01	01	Enfermera Generalista	1	12	$ 1,535.00	$ 18,420.00	$ 1,508.58	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 21,228.58
T	Transitorio	91.05	11 - Centro de Envejecientes	11	14	01	01	Cocinera	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	11 - Centro de Envejecientes	11	14	01	01	Ayudante de Cocina	1	12	$ 1,263.00	$ 15,156.00	$ 1,258.88	NO	$ -	SI	$ 1,000.00	SI	$ 300.00	$ 17,714.88
T	Transitorio	91.05	11 - Centro de Envejecientes	11	14	01	01	Trabajador Social	1	12	$ -	$ -	$ -	NO	$ -	NO	$ -	NO	$ -	$ -
C	Confianza	91.01	14 - Cultura y Turismo	14	09	01	01	Director Arte y Cultura	1	12	$ 1,431.00	$ 17,172.00	$ 1,413.11	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,685.11
R	Regular	91.01	14 - Cultura y Turismo	14	09	01	01	Encargada del Anfiteatro	1	12	$ 1,575.00	$ 18,900.00	$ 1,545.30	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 23,545.30
R	Regular	91.01	14 - Cultura y Turismo	14	09	01	01	Oficinista	1	12	$ 1,400.00	$ 16,800.00	$ 1,384.65	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 21,284.65
C	Confianza	91.01	19 - Secretaría Municipal	19	27	01	01	Secretaría Municipal	1	12	$ 2,789.00	$ 33,468.00	$ 2,659.75	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 39,227.75
R	Regular	91.01	19 - Secretaría Municipal	19	27	01	01	Sub-Secretaria Municipal	1	12	$ 1,580.00	$ 18,960.00	$ 1,549.89	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 23,609.89
R	Regular	91.01	19 - Secretaría Municipal	19	27	01	01	Administradora de Documentos	1	12	$ 1,326.00	$ 15,912.00	$ 1,316.72	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,328.72
R	Regular	91.01	19 - Secretaría Municipal	19	27	01	01	Auxiliar Administrativo	1	12	$ 1,373.00	$ 16,476.00	$ 1,359.86	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,935.86
R	Regular	91.01	19 - Secretaría Municipal	19	27	01	01	Auxiliar Administrativo	1	12	$ 1,373.00	$ 16,476.00	$ 1,359.86	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 20,935.86
R	Regular	91.01	21 - Auditoría Interna	21	10	01	01	Auditor Interno	1	12	$ 2,471.00	$ 29,652.00	$ 2,367.83	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 35,119.83
C	Confianza	91.01	25 - Planificación y Desarrollo	25	55	01	01	Ordenamiento Territorial	1	12	$ 2,459.00	$ 29,508.00	$ 2,356.81	SI	$ 1,800.00	SI	$ 1,000.00	SI	$ 300.00	$ 34,964.81
DC	Diferencial Confianza	91.01	25 - Planificación y Desarrollo	25	55	01	01	Diferencial (Orde. Territorial)	1	12	$ 356.00	$ 4,272.00	$ 326.81	NO	$ -	NO	$ -	NO	$ -	$ 4,598.81
									80		**$ 128,383.00**	**$ 1,540,596.00**	**$ 125,115.44**		**$ 95,400.00**		**$ 73,000.00**		**$ 21,900.00**	**$ 1,856,011.44**

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INFORME DISTRIBUTIVO DE SUELDOS
MUNICIPIO DE: CULEBRA
AÑO FISCAL: 2023-2024
PRE-RETIRO VOLUNTARIO

Cat.	Desc. Categoría	Num. de Cuenta	Departamento	Núm. de Dpto.	Prog.	Sub. Prog.	Activ.	Título del Puesto	Cant. Empl.	Meses	Sueldo Mensual Sujeto a Retiro	Sueldo Anual Sujeto a Retiro	% de Retiro	Sistema de Retiro	Sueldo Mensual Sujeto a Seguro Social	Sueldo Anual Sujeto a Seguro Social	7.65%	$ -	Plan Médico
													0.000%				Seguro Social	Aport. Plan	
PR	Pre-Retiro	91.04	02 - Oficina del Alcalde(sa)	02	01	00	00	Oficinista	1	12	$ 732.00	$ 8,784.00		$ -	$ 732.00	$ 8,784.00	$ 671.98	NO	$ -
									1		**$ 732.00**	**$ 8,784.00**		**$ -**	**$ 732.00**	**$ 8,784.00**	**$ 671.98**	**$ -**	**$ -**